

**RESERVED ON 18.11.2013**  
**DELIVERED ON 16.01.2014**

**Case :- WRIT - C No. - 61172 of 2012**

**Petitioner :- M/S Pashupati Castings Ltd.**

**Respondent :- State Of U.P. And Others**

**Counsel for Petitioner :- Mayank Agrawal**

**Counsel for Respondent :- C.S.C.,A.L. Yadav**

**With**

**Case :- WRIT - C No. - 23967 of 2013**

**Petitioner :- M/S Jaiprakash Associates Ltd.**

**Respondent :- State Of U.P. And 2 Others**

**Counsel for Petitioner :- Rohan Gupta**

**Counsel for Respondent :- C.S.C.,Mahboob Ahmad**

**With**

**Case :- WRIT - C No. - 23968 of 2013**

**Petitioner :- M/S Jaiprakash Associates Ltd.**

**Respondent :- State Of U.P. And 2 Others**

**Counsel for Petitioner :- Rohan Gupta**

**Counsel for Respondent :- C.S.C.,Mahboob Ahmad**

**With**

**Case :- WRIT - C No. - 24958 of 2013**

**Petitioner :- M/S Kanpur Fertilizers & Cement Ltd.**

**Respondent :- State Of U.P. And 2 Others**

**Counsel for Petitioner :- Rohan Gupta**

**Counsel for Respondent :- C.S.C.,Dr. S.K. Yadav**

**With**

**Case :- WRIT - C No. - 23715 of 2013**

**Petitioner :- M/S K.L. Ice & Cold Storage And 3 Others**

**Respondent :- State Of U.P. And 4 Others**

**Counsel for Petitioner :- Udit Chandra,Subodh Kumar**

**Counsel for Respondent :- C.S.C.,A.L. Yadav**

**With**

**Case :- WRIT - C No. - 14982 of 2013**

**Petitioner :- M/S Star Paper Mills Ltd.**

**Respondent :- State Of U.P. And Others**

**Counsel for Petitioner :- B.C. Rai**

**Counsel for Respondent :- C.S.C.,Nripendra Mishra**

**With**

**Case :- WRIT - C No. - 14682 of 2013**

**Petitioner :- M/S Chaudhary Steels Pvt. Ltd.**

**Respondent :- Paschimanchal Vidyut Vitran Nigam Ltd. And Others**

**Counsel for Petitioner :- Mayank Agrawal**

**Counsel for Respondent :- C.S.C.,Nripendra Mishra**

With

**Case :-** WRIT - C No. - 25500 of 2013

**Petitioner :-** M/S Ginni Filaments Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 29977 of 2013

**Petitioner :-** M/S Arihant Wheels And Cycles Pvt. Ltd. And 6 Others

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Udit Chandra

**Counsel for Respondent :-** C.S.C.,Mahboob Ahmad

With

**Case :-** WRIT - C No. - 41762 of 2013

**Petitioner :-** M/S Ratan Industries (Pvt.) Ltd.

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Bidhan Chandra Rai

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 45688 of 2013

**Petitioner :-** Sri Nathji Ispat Ltd.

**Respondent :-** The State Of U.P. And 2 Others

**Counsel for Petitioner :-** H.P. Dube

**Counsel for Respondent :-** C.S.C.,Chandan Agrawal

With

**Case :-** WRIT - C No. - 1772 of 2013

**Petitioner :-** M/S Maheshwari Roller Flour Mills Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,N. Mishra

With

**Case :-** WRIT - C No. - 1774 of 2013

**Petitioner :-** M/S Rama Agro & Allied Industries Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 1776 of 2013

**Petitioner :-** M/S B.A. Fabricators & Engineers Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,N. Mishra

With

**Case :-** WRIT - C No. - 1779 of 2013

**Petitioner :-** M/S R.C.S. Roller Flours Mills Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 1780 of 2013

**Petitioner :-** M/S Elin Electronics Limited

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,N. Mishra  
With

**Case :-** WRIT - C No. - 1887 of 2013

**Petitioner :-** M/S Prem Steels Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 1889 of 2013

**Petitioner :-** Parmarth Industries Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 1891 of 2013

**Petitioner :-** M/S Vehlina Steels And Alloys Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 1892 of 2013

**Petitioner :-** M/S Awadh Alloys Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 2017 of 2013

**Petitioner :-** M/S R.J. Roller Flour Mills Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Shivam Yadav  
With

**Case :-** WRIT - C No. - 2019 of 2013

**Petitioner :-** M/S R.J. Industries

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Shivam Yadav  
With

**Case :-** WRIT - C No. - 2022 of 2013

**Petitioner :-** M/S Bhawani Roller Flour Mills Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 1704 of 2013

**Petitioner :-** M/S Shamli Steels Pvt. Ltd. And Others

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Nipun Singh

**Counsel for Respondent :-** C.S.C.,N. Mishra  
With

**Case :-** WRIT - C No. - 3297 of 2013

**Petitioner :-** M/S Shree Gopala Iron (India) Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 3298 of 2013

**Petitioner :-** M/S Ganga Paper Mills Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 3591 of 2013

**Petitioner :-** M/S Ved Cellulose Limited

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 4656 of 2013

**Petitioner :-** M/S Hasan Steels And Alloys Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 4802 of 2013

**Petitioner :-** M/S Real Iron Company Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 4808 of 2013

**Petitioner :-** M/S Agra Oil And General Industries Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 4810 of 2013

**Petitioner :-** M/S Goyal Ice And Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 5159 of 2013

**Petitioner :-** Sardhana Spinning Mills Pvt. Ltd. And Others

**Respondent :-** State Of U.P. And Another

**Counsel for Petitioner :-** Nipun Singh

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 5178 of 2013

**Petitioner :-** M/S K.C. Roller Flour Mills Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Shivam Yadav

With

**Case :-** WRIT - C No. - 5200 of 2013

**Petitioner :-** Balkeshwar Ice & Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L.Yadav,Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5209 of 2013

**Petitioner :-** Singhal Cold Storage & Alloyed Industries

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5211 of 2013

**Petitioner :-** Ramdas Sheetgrah (P) Limited

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5212 of 2013

**Petitioner :-** Shivang Sheetgrah Pvt. Ltd. And Another

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5213 of 2013

**Petitioner :-** M/S Shree Radha Kishan Ice And Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5215 of 2013

**Petitioner :-** B.K. Sheetgrah (P) Limited

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5216 of 2013

**Petitioner :-** T.R. & Sons Business Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5218 of 2013

**Petitioner :-** M/S Agrawal Ice & Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5231 of 2013

**Petitioner :-** H.S. Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5232 of 2013

**Petitioner :-** Devi Das Ram Das Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5233 of 2013

**Petitioner :-** Shakuntala Sheetgrah (P) Limited

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5329 of 2013

**Petitioner :-** Om Prakash Ice & Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav, Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5331 of 2013

**Petitioner :-** Durga Ice & Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5399 of 2013

**Petitioner :-** M/S Hotel Suryash Palace

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Snehil Srivastava

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5401 of 2013

**Petitioner :-** Suyash Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Snehil Srivastava

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5430 of 2013

**Petitioner :-** Manjula Sheetgrah

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav, Mahboob Ahmad

With

**Case :-** WRIT - C No. - 5807 of 2013

**Petitioner :-** M/S Vinayak Roller Flour Mills

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., Shivam Yadav

With

**Case :-** WRIT - C No. - 5809 of 2013

**Petitioner :-** M/S J.P.S. Steels Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 5816 of 2013

**Petitioner :-** M/S Goyal M G Gases Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 5800 of 2013

**Petitioner :-** M/S Sisco Industries Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Mahboob Ahmad  
With

**Case :-** WRIT - C No. - 5726 of 2013

**Petitioner :-** Sarla International Academy

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Snehil Srivastava

**Counsel for Respondent :-** C.S.C.,Mahboob Ahmad  
With

**Case :-** WRIT - C No. - 8143 of 2013

**Petitioner :-** Bipin Sheetgrah Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Singhal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 8146 of 2013

**Petitioner :-** Bansal Ice And Cold Storage (Pvt.) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 7491 of 2013

**Petitioner :-** Mudgal Iron Foundry

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Singhal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 10683 of 2013

**Petitioner :-** M/S Shree Mahavir Industries And Others

**Respondent :-** Madhyanchal Vidyut Vitran Nigam Ltd. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Shivam Yadav  
With

**Case :-** WRIT - C No. - 10789 of 2013

**Petitioner :-** Bankey Bihari Industries Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Singhal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 10414 of 2013

**Petitioner :-** Suyash Agro Industries (A Unit Of Chemical &  
Ferti.Pvt.Ltd.)

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Snehil Srivastava

**Counsel for Respondent :-** C.S.C.,Mahboob Ahmad



With

**Case :-** WRIT - C No. - 10536 of 2013

**Petitioner :-** M/S Barnala Steel Industries Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 10541 of 2013

**Petitioner :-** M/S Barnala Industries

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 10543 of 2013

**Petitioner :-** M/S M.Q. Steels (Pvt.) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 10546 of 2013

**Petitioner :-** M/S Sarvottam Rolling Mills (Pvt.) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 10548 of 2013

**Petitioner :-** M/S Aswad Steels & Alloys (Pvt.) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 10726 of 2013

**Petitioner :-** M/S Panem Castings Pvt. Ltd.

**Respondent :-** Purvanchal Vidyut Vitran Nigam Ltd. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.

With

**Case :-** WRIT - C No. - 11138 of 2013

**Petitioner :-** S.R. Preservation Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agarwal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 11140 of 2013

**Petitioner :-** S.R. Cold Storage-li (S R Agrawal Sheetgrah Pvt.Ltd.)

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agarwal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 11141 of 2013

**Petitioner :-** Lakshya Ice & Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agarwal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 11260 of 2013

**Petitioner :-** Bhagwan Devi Ice & Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agarwal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 11228 of 2013

**Petitioner :-** M/S Shyam Forgings Pvt. Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And  
Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 11185 of 2013

**Petitioner :-** S.R. Cold Storage-I (S R Agrawal Sheetgrah Pvt. Ltd.)

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 10954 of 2013

**Petitioner :-** M/S Jain Cold Storage & Ice Factory

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And  
Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 1143 of 2013

**Petitioner :-** M/S K.L. Concast Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 1144 of 2013

**Petitioner :-** M/S Mehak Metals Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 1146 of 2013

**Petitioner :-** M/S Mav Steels Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 1322 of 2013

**Petitioner :-** M/S Parmarth Steel And Alloys Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 1327 of 2013

**Petitioner :-** M/S Parmarth Iron Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 1435 of 2013

**Petitioner :-** M/S Shriram Piston And Rings Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 1436 of 2013

**Petitioner :-** M/S Singhal Galvanising India

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 2636 of 2013

**Petitioner :-** M/S Baba Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 2661 of 2013

**Petitioner :-** M/S R.T. Foods India Ltd. And Anr.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Shivam Yadav

With

**Case :-** WRIT - C No. - 2666 of 2013

**Petitioner :-** M/S R.T. Roller Flour Mills Pvt. Ltd. And Anr.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Shivam Yadav

With

**Case :-** WRIT - C No. - 2699 of 2013

**Petitioner :-** M/S Rathi Super Steel Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,N. Mishra

With

**Case :-** WRIT - C No. - 2702 of 2013

**Petitioner :-** M/S K.L. Steels Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,N. Mishra

With

**Case :-** WRIT - C No. - 2993 of 2013

**Petitioner :-** M/S Shri Rathi Steel Limited

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 3986 of 2013

**Petitioner :-** M/S Saini Alloys (P) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Hare Krishna Mishra,Vishal Dixit

**Counsel for Respondent :-** C.S.C.,N. Mishra

With

**Case :-** WRIT - C No. - 3987 of 2013

**Petitioner :-** M/S Gangeshwari Metals (P) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Hare Krishna Mishra,Vishal Dixit

**Counsel for Respondent :-** C.S.C.,N. Mishra

With

**Case :-** WRIT - C No. - 8285 of 2013

**Petitioner :-** M/S B.L. Agro Oils Ltd. And Others

**Respondent :-** Madhyanchal Vidyut Vitran Nigam Ltd. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Shivam Yadav

With

**Case :-** WRIT - C No. - 8551 of 2013

**Petitioner :-** M/S Ambica Sheetgrah Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vino Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 8554 of 2013

**Petitioner :-** Laxmi Ice And Cold Storage .

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 8555 of 2013

**Petitioner :-** Kirawali Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav,Vinod Kumar  
Agrawal

With

**Case :-** WRIT - C No. - 8556 of 2013

**Petitioner :-** Ketki Ice And Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 8559 of 2013

**Petitioner :-** Prabhat Ware House And Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 8928 of 2013

**Petitioner :-** Varshney Sheetgrah Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.  
With

**Case :-** WRIT - C No. - 8929 of 2013

**Petitioner :-** Vijay Iron Foundry

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 8930 of 2013

**Petitioner :-** Bajrang Ice And Cold Storage Nagla Paramsukh  
Kuberpur

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 8931 of 2013

**Petitioner :-** Anil Ice And Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar

Agarwal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 8933 of 2013

**Petitioner :-** Mudit Ice & Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agarwal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 8934 of 2013

**Petitioner :-** Rvp Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agarwal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 9400 of 2013

**Petitioner :-** M/S Micron Enterprises Pvt. Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And  
Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 9405 of 2013

**Petitioner :-** M/S L.M. Steels Pvt. Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And  
Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 9406 of 2013

**Petitioner :-** M/S Ghaziabad Ispat Udyog

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And  
Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 9407 of 2013

**Petitioner :-** M/S Hindon Forge Pvt. Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And  
Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 9408 of 2013

**Petitioner :-** M/S Amko Exports

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And  
Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 9409 of 2013

**Petitioner :-** M/S Bharat Udyog Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And  
Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 9410 of 2013

**Petitioner :-** M/S Suchi Paper Mills Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And  
Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 9411 of 2013

**Petitioner :-** M/S Aims Paper & Machines Pvt. Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And  
Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 9476 of 2013

**Petitioner :-** M/S Vidya Laminators (P) Ltd. And Others

**Respondent :-** Kanpur Electricity Supply Co. Ltd. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 9484 of 2013

**Petitioner :-** M/S Aashirvad Carbonics (India) Pvt. Ltd. And Others

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And  
Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 9526 of 2013

**Petitioner :-** Agarwal Tin Manufacturing Co. Ltd. & Engineering  
Works

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 9527 of 2013

**Petitioner :-** Shree Bankey Behari Sheetgrah (Pvt.) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar

Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 9542 of 2013

**Petitioner :-** Ambica Polytubes

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 9543 of 2013

**Petitioner :-** M/S Prabhat Hotel

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 9545 of 2013

**Petitioner :-** Jagdamba Ice And Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agarwal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 9547 of 2013

**Petitioner :-** Taj Iron Foundry

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 9549 of 2013

**Petitioner :-** Tyagi Ice And Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vino Kumar  
Agarwal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 9550 of 2013

**Petitioner :-** Maa Gayatri Cold Storgae

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Viond Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 9552 of 2013

**Petitioner :-** Ujala Cold Storage Poiya Cross Road And Anr.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar



Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 9554 of 2013

**Petitioner :-** Swaroop Pharmaceuticals Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 9748 of 2013

**Petitioner :-** A.K. Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 9830 of 2013

**Petitioner :-** M/S Prahlad Steel Pvt. Ltd. Unit-Ii

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Sriprakash Dwivedi,Anand Kumar Singh

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 9929 of 2013

**Petitioner :-** M/S Lalji Board Industries (Pvt.) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 9931 of 2013

**Petitioner :-** M/S Matrumal Dhannalal Oil Mill

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 10956 of 2013

**Petitioner :-** M/S Kanochar Electricals Ltd. And Others

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And  
Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 10958 of 2013

**Petitioner :-** M/S Lohia Starlinger Ltd. And Others

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav,Dr. Suman  
Yadav

With

**Case :-** WRIT - C No. - 11561 of 2013

**Petitioner :-** Shanti Vrat & Sons Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 11564 of 2013

**Petitioner :-** Global Agri System Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 11566 of 2013

**Petitioner :-** India Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 11568 of 2013

**Petitioner :-** India Ice & Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 11569 of 2013

**Petitioner :-** Satya Sadhna Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Shivam Yadav

With

**Case :-** WRIT - C No. - 11606 of 2013

**Petitioner :-** M/S Prahlad Steel Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Sriprakash Dwivedi, Anand Kumar Singh

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 11720 of 2013

**Petitioner :-** M/S K.L. Rathi Steels Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 11722 of 2013

**Petitioner :-** M/S Rathi Steels & Power Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 11751 of 2013

**Petitioner :-** M/S Jaiswal Dal And Rice Mill

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Snehil Srivastava

**Counsel for Respondent :-** C.S.C.,Mahboob Ahmad

With

**Case :-** WRIT - C No. - 11964 of 2013

**Petitioner :-** Diwan Chand Ice & Cold Storage (P) Ltd

**Respondent :-** State Of U.P. Thru' Secretary And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 11966 of 2013

**Petitioner :-** Agrawal Ice & Cold Storage

**Respondent :-** State Of U.P. Thru' Secretary And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agarwal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 11970 of 2013

**Petitioner :-** Pradeep Cold Storage

**Respondent :-** State Of U.P. Thru' Secretary And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 11971 of 2013

**Petitioner :-** Shree Girraj Sheetgrah Pvt. Ltd

**Respondent :-** State Of U.P. Thru' Secretary And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 12518 of 2013

**Petitioner :-** M/S Navrang Veneer & Saw Mill

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,N. Mishra

With

**Case :-** WRIT - C No. - 12521 of 2013

**Petitioner :-** S.N. Agrawal Ice & Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 12523 of 2013

**Petitioner :-** Shri Madhav Cold Storage & General Mill

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., N. Mishra

With

**Case :-** WRIT - C No. - 13281 of 2013

**Petitioner :-** Tiwari Cold Storage (Tiwari Sheetgrah (P) Ltd.)

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 14848 of 2013

**Petitioner :-** M/S Narayan Ice @ Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 14850 of 2013

**Petitioner :-** M/S Natraj Ice @ Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 15394 of 2013

**Petitioner :-** M/S Gomti Ice & Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 15400 of 2013

**Petitioner :-** G.T. Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 15404 of 2013**Petitioner :-** M/S Raghav Ice & Cold Storage (P) Ltd.**Respondent :-** State Of U.P. And Others**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 16902 of 2013**Petitioner :-** M/S Madhuri Surgical And Others**Respondent :-** Purvanchal Vidyut Vitran Nigam Ltd. And Others**Counsel for Petitioner :-** Mayank Agrawal**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 17401 of 2013**Petitioner :-** M/S Shiva Sheet Grih**Respondent :-** State Of U.P. And Others**Counsel for Petitioner :-** B.C. Rai**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 17402 of 2013**Petitioner :-** M/S S.P. Sortex Export Pvt. Ltd.**Respondent :-** State Of U.P. And Others**Counsel for Petitioner :-** B.C. Rai**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 17403 of 2013**Petitioner :-** M/S Shubham Enterprises**Respondent :-** State Of U.P. And Others**Counsel for Petitioner :-** B.C. Rai**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 17433 of 2013**Petitioner :-** M/S Tirupati Containers Pvt. Ltd.**Respondent :-** The State Of U.P. And Others**Counsel for Petitioner :-** J.P. Pandey**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 17434 of 2013**Petitioner :-** M/S Grover Steel Rolling Mills**Respondent :-** The State Of U.P. And Others**Counsel for Petitioner :-** J.P. Pandey**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 17671 of 2013**Petitioner :-** M/S Chandel Engineering Pvt. Ltd. And Others**Respondent :-** State Of U.P. And Others**Counsel for Petitioner :-** Mayank Agrawal**Counsel for Respondent :-** C.S.C., S.K. Yadav

With

**Case :-** WRIT - C No. - 17782 of 2013

**Petitioner :-** Munni Lal Ice & Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singh, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 17783 of 2013

**Petitioner :-** M/S Kay Kay Ice & Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singh, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 17784 of 2013

**Petitioner :-** Green Star Ice & Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singh, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 17781 of 2013

**Petitioner :-** Tedeshwar Mahadev Cold Storage P.Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singh, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 18032 of 2013

**Petitioner :-** M/S Kisan Engineering Works Pvt. Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 18034 of 2013

**Petitioner :-** M/S Rakesh Masala

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 13876 of 2013

**Petitioner :-** M/S Ambica Steels Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 13878 of 2013

**Petitioner :-** M/S Ambica Steels Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 13956 of 2013

**Petitioner :-** Country Inn & Suites By Carlson

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And Others

**Counsel for Petitioner :-** Sumit Daga

**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 14315 of 2013

**Petitioner :-** Premier Polyfilm Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And Others

**Counsel for Petitioner :-** Sumit Daga

**Counsel for Respondent :-** C.S.C., N. Mishra

With

**Case :-** WRIT - C No. - 14316 of 2013

**Petitioner :-** Rmg Polyvinyl India Limited

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And Others

**Counsel for Petitioner :-** Sumit Daga

**Counsel for Respondent :-** C.S.C., N. Mishra

With

**Case :-** WRIT - C No. - 14469 of 2013

**Petitioner :-** M/S Imperial Frozen Food Products

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 14473 of 2013

**Petitioner :-** Shri Ganga Sheetgrah (P) Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 14474 of 2013

**Petitioner :-** Shree Radha Raman Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 14519 of 2013

**Petitioner :-** Rastogi Ice & Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 14584 of 2013

**Petitioner :-** M/S Mahashakti Cold Storage

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 14586 of 2013

**Petitioner :-** M/S Gopi Industries

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 14587 of 2013

**Petitioner :-** M/S Prahlad Ispat Pvt. Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 14589 of 2013

**Petitioner :-** M/S Rathi Industries Ltd.

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 14619 of 2013

**Petitioner :-** M/S Furnitre House

**Respondent :-** State Of U.P. And Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Singhal

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 19720 of 2013

**Petitioner :-** M/S Mohan Dairy & Cold Storage And 10 Others

**Respondent :-** State Of U.P. And 4 Others

**Counsel for Petitioner :-** Seema Agrawal

**Counsel for Respondent :-** C.S.C., Nripendra Mishra

With

**Case :-** WRIT - C No. - 18728 of 2013

**Petitioner :-** Agra Ice Factory & Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar



Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 18730 of 2013

**Petitioner :-** Kansal Ice & Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 18732 of 2013

**Petitioner :-** Prakash Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 18766 of 2013

**Petitioner :-** S.B. Ice & Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 18868 of 2013

**Petitioner :-** M/S Alps Industries Ltd.

**Respondent :-** State Of U.P. And 5 Others

**Counsel for Petitioner :-** Rahul Sripat

**Counsel for Respondent :-** C.S.C.,A.N. Singh,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 19168 of 2013

**Petitioner :-** Langre-Ki-Chawki, Agra-4

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 19195 of 2013

**Petitioner :-** M/S Swarup Casting (Pvt.) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** B.C. Rai

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 20264 of 2013

**Petitioner :-** Balram Bazari Sons Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 20265 of 2013

**Petitioner :-** Indu Engineering & Textiles Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Singhal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 20266 of 2013

**Petitioner :-** Keshri Sheetgrah Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Singhal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 21458 of 2013

**Petitioner :-** Bajrangilal

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Snehil Srivastava

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 21459 of 2013

**Petitioner :-** Shrinet Rice Mill Hathiyagarh Thru. Beena Singh

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Snehil Srivastava

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 21461 of 2013

**Petitioner :-** Vishnu Industries Industrial Area Thru. S.K. Mishra

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Snehil Srivastava

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 21463 of 2013

**Petitioner :-** M/S Balaji Mills Purani Basti

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Snehil Srivastava

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 21471 of 2013

**Petitioner :-** Jitendra Pratap Singh

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Snehil Srivastava

**Counsel for Respondent :-** C.S.C., Mahmood Ahmad

With

**Case :-** WRIT - C No. - 21473 of 2013

**Petitioner :-** Himanshu Food Product

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Snehil Srivastava

**Counsel for Respondent :-** C.S.C.,Mahmood Ahmad  
With

**Case :-** WRIT - C No. - 20855 of 2013

**Petitioner :-** B.B. Dass Ice & Cold Storage (P) Ltd. And Another

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 21871 of 2013

**Petitioner :-** M/S Max Chemicals Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** J.P. Pandey

**Counsel for Respondent :-** C.S.C.,Nriendra Mishra  
With

**Case :-** WRIT - C No. - 21955 of 2013

**Petitioner :-** M/S Supreme Electrocast Pvt. Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And 2  
Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 21962 of 2013

**Petitioner :-** Shri Bhole Baba Ice & Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshukl Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 21965 of 2013

**Petitioner :-** M/S Kundan Chains

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshukl Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 21968 of 2013

**Petitioner :-** M/S Sachin Ice & Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshukl Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 22628 of 2013

**Petitioner :-** M/S Maa Laxmi Ice & Cold Storage .

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinid Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 22625 of 2013

**Petitioner :-** Devi Laxmi Food Products India (Pvt) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 22633 of 2013

**Petitioner :-** Baldhadra Ice & Cold Storage .

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 22650 of 2013

**Petitioner :-** Hardayal Milk Products Pvt. Ltd. And Anr.

**Respondent :-** State Of U.P. And Anr.

**Counsel for Petitioner :-** Ajay Vikram Yadav, Ajay Kumar, Dharm Raj

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 23276 of 2013

**Petitioner :-** Dass Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 23277 of 2013

**Petitioner :-** M/S Uttam Polyplast

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 23200 of 2013

**Petitioner :-** Rama Cold Storage & Ice Factory

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 24540 of 2013

**Petitioner :-** Prakash Iron Foundry

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 24541 of 2013

**Petitioner :-** Prakash Diesels Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 24542 of 2013

**Petitioner :-** Sumangal Commercial Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 24543 of 2013

**Petitioner :-** Rohit Ice & Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 24544 of 2013

**Petitioner :-** Garg Ice Factory

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 24545 of 2013

**Petitioner :-** Shree Shyamji Ice & Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 23934 of 2013

**Petitioner :-** M/S Jaiprakash Associates Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Sudeep Harkauli

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad

With

**Case :-** WRIT - C No. - 25571 of 2013

**Petitioner :-** M/S Pinakpani Foods Pvt. Ltd. And 7 Others

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 25572 of 2013

**Petitioner :-** M/S Ganga Dairy

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 25573 of 2013

**Petitioner :-** Anil Kumar Agrawal

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 25621 of 2013

**Petitioner :-** M/S Shree Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 25622 of 2013

**Petitioner :-** Jaswant Nagar Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 25426 of 2013

**Petitioner :-** M/S V.N. Cold Storage

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** M.I. Qureshi

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 25529 of 2013

**Petitioner :-** Balbir Singh Ice & Cold Storage Pvt. Ltd. And Another

**Respondent :-** State Of U.P. And Another

**Counsel for Petitioner :-** Ajay Vikram Yadav, Ajay Kumar, Dharm Raj

**Counsel for Respondent :-** C.S.C., A.L. Yadav

With

**Case :-** WRIT - C No. - 25897 of 2013

**Petitioner :-** M/S Maya Cold Storage & Food Products Ltd.

**Respondent :-** State Of U.P. And Another

**Counsel for Petitioner :-** Mayank Agarwal

**Counsel for Respondent :-** C.S.C., Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 26424 of 2013

**Petitioner :-** M/S Har Har Mahadev Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav  
With

**Case :-** WRIT - C No. - 26425 of 2013

**Petitioner :-** Shri Onkar Papers & Board Mills Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad  
With

**Case :-** WRIT - C No. - 24120 of 2013

**Petitioner :-** M/S Taj Paper Pvt. Ltd. And 47 Others

**Respondent :-** State Of U.P. And 11 Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., Nripendra Mishra, Shivam Yadav

With

**Case :-** WRIT - C No. - 26996 of 2013

**Petitioner :-** M/S Siddhid Atri Sheetgrah Pvt. Ltd. And 2 Others

**Respondent :-** The State Of U.P. Thru Secy. And 2 Others

**Counsel for Petitioner :-** Hitesh Pachori

**Counsel for Respondent :-** C.S.C., A.L. Yadav  
With

**Case :-** WRIT - C No. - 27408 of 2013

**Petitioner :-** M/S Weavetex Overseas (Unit-I) And 14 Others

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., Nripendra Mishra  
With

**Case :-** WRIT - C No. - 27880 of 2013

**Petitioner :-** Harvest Ice & Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav  
With

**Case :-** WRIT - C No. - 27881 of 2013

**Petitioner :-** Shri Shyamji Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav  
With

**Case :-** WRIT - C No. - 27882 of 2013

**Petitioner :-** M/S Parth Engineering

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 27884 of 2013

**Petitioner :-** M/S Uttam Ice & Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 28574 of 2013

**Petitioner :-** Amar Nath Bansal, Partner M/S Shyam Metal Works

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 28576 of 2013

**Petitioner :-** M/S Raman Bihari Ice & Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 28577 of 2013

**Petitioner :-** Jai Ram Ice & Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 28580 of 2013

**Petitioner :-** M/S Pathak Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 28582 of 2013

**Petitioner :-** M/S Gulab Rai Chhote Lal

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 28673 of 2013

**Petitioner :-** M/S Raghu Prime Metal Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Chandan Agarwal,Nrimendra



Mishra

With

**Case :-** WRIT - C No. - 28674 of 2013

**Petitioner :-** M/S Sudhir Food Products India Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 28974 of 2013

**Petitioner :-** Adv Industries (Pvt.) Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And 3 Others

**Counsel for Petitioner :-** Sumit Daga

**Counsel for Respondent :-** C.S.C.,Chandan Agarwal,Nripendra Mishra

With

**Case :-** WRIT - C No. - 29056 of 2013

**Petitioner :-** Shree Jee Cold Storage & Chilling Plant (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 29058 of 2013

**Petitioner :-** Brahmanand Ice & Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 30443 of 2013

**Petitioner :-** M/S Krown Bakers (India) Pvt. Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And 3 Others

**Counsel for Petitioner :-** Sumit Daga

**Counsel for Respondent :-** C.S.C.,Chandan Agarwal

With

**Case :-** WRIT - C No. - 30467 of 2013

**Petitioner :-** M/S Krown Agro Foods Pvt. Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And 3 Others

**Counsel for Petitioner :-** Sumit Daga

**Counsel for Respondent :-** C.S.C.,Chandan Agarwal

With

**Case :-** WRIT - C No. - 30699 of 2013

**Petitioner :-** M/S Durg Pal Singh Ice & Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 30644 of 2013

**Petitioner :-** Nathu Singh Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 30643 of 2013

**Petitioner :-** Sharda Sheetgrah (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal,Anshul Kumar Singhal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 30641 of 2013

**Petitioner :-** Shanti Devi Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 30625 of 2013

**Petitioner :-** Moleshwar Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 30700 of 2013

**Petitioner :-** Fassaiya Cold Storage & Agro Services (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 30701 of 2013

**Petitioner :-** Ram Nath Singh Sheetgrah (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 30702 of 2013

**Petitioner :-** R.P. Sheetgrah (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 30704 of 2013

**Petitioner :-** Ram Devi Risal Singh Sheetgrah (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 28122 of 2013

**Petitioner :-** M/S Sterling Machine Tools

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 28123 of 2013

**Petitioner :-** M/S Shree Ram Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 29974 of 2013

**Petitioner :-** M/S Jyoti Sheetgrah (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 29975 of 2013

**Petitioner :-** M/S B.K. Industries (Unit-I)

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 29976 of 2013

**Petitioner :-** M/S S.K. Iron Foundry & Engineering Co.(Unit Ii)

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal, Anshul Kumar Singhal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 29680 of 2013

**Petitioner :-** M/S Shree Goverdhan Goverthan Roller Mills Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 29683 of 2013

**Petitioner :-** M/S Gopi Oil Mill

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Bidhan Chandra Rai

**Counsel for Respondent :-** C.S.C., Nripendra Mishra  
With

**Case :-** WRIT - C No. - 29973 of 2013

**Petitioner :-** Shri Ram Sharnam Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav  
With

**Case :-** WRIT - C No. - 31107 of 2013

**Petitioner :-** M/S Jai Bharat Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav  
With

**Case :-** WRIT - C No. - 31108 of 2013

**Petitioner :-** Trimurti Sheetalaya Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav  
With

**Case :-** WRIT - C No. - 31111 of 2013

**Petitioner :-** Balveer Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav  
With

**Case :-** WRIT - C No. - 31115 of 2013

**Petitioner :-** M/S Janta Cold Storage And Ice Factory

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav  
With

**Case :-** WRIT - C No. - 31117 of 2013

**Petitioner :-** B.S.A. Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav  
With

**Case :-** WRIT - C No. - 31119 of 2013

**Petitioner :-** Amar Sheetalaya Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., A.L. Yadav  
With

**Case :-** WRIT - C No. - 31120 of 2013

**Petitioner :-** Dev Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 31132 of 2013

**Petitioner :-** Maa Gayatri Sheetrah Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 31134 of 2013

**Petitioner :-** M/S Madan Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 31141 of 2013

**Petitioner :-** M/S A P Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 31954 of 2013

**Petitioner :-** M/S Om Prakash Baijnath Sheetrah (P) Ltd.

**Respondent :-** State Of U.P.And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.  
With

**Case :-** WRIT - C No. - 31953 of 2013

**Petitioner :-** Maa Ambey Gauri Sheetgrah (P) Ltd.

**Respondent :-** State Of U.P.And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L.Yadav  
With

**Case :-** WRIT - C No. - 31952 of 2013

**Petitioner :-** M/S Maya Devi Cold Storage

**Respondent :-** State Of U.P.And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L.Yadav  
With

**Case :-** WRIT - C No. - 32130 of 2013

**Petitioner :-** M/S Trimurti Industries

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 32133 of 2013

**Petitioner :-** R.D. Ice & Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 34863 of 2013

**Petitioner :-** Bhagirathi Dham Sheetgrah (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 34864 of 2013

**Petitioner :-** M/S Jai Kapish Ydyog

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 34865 of 2013

**Petitioner :-** M/S Agarwal Metal Industries

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 34866 of 2013

**Petitioner :-** M/S S.G. Industries (Unit-I)

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 34867 of 2013

**Petitioner :-** Bhadautiya Sheetgrah (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 31950 of 2013

**Petitioner :-** M/S Mittal Industries And Another

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 35134 of 2013

**Petitioner :-** Dynamic Cold Storage (P) Ltd. And 7 Others

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 35135 of 2013

**Petitioner :-** M/S R.K. Iron Industries

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 35136 of 2013

**Petitioner :-** M/S Maharshi Dayanand Iron Foundry

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 35138 of 2013

**Petitioner :-** M/S Indian Casting Company

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 35139 of 2013

**Petitioner :-** R.R. Iron Foundry

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 35421 of 2013

**Petitioner :-** M/S Nipro Grass India Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Mayank Agrawal,Ankit Kumar Gaur

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 35423 of 2013

**Petitioner :-** M/S Unique International

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Mayank Agrawal,Ankit Kumar Gaur

**Counsel for Respondent :-** C.S.C.,Dr. S.K. Yadav

With

**Case :-** WRIT - C No. - 35524 of 2013

**Petitioner :-** M/S S.R. Mittal Paper Mill Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Rakesh Kumar Garg

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 35568 of 2013

**Petitioner :-** M/S Jashiv Sheetgrah (P) Ltd.

**Respondent :-** State Of U.P. And 2 Thers

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 36839 of 2013

**Petitioner :-** M/S Ganga Pulp & Papers Pvt. Ltd. And 3 Others

**Respondent :-** State Of U.P. And 4 Others

**Counsel for Petitioner :-** Mayank Agrawal,Ankit Kumar Gaur

**Counsel for Respondent :-** C.S.C.,Mahboob Ahmad

With

**Case :-** WRIT - C No. - 36678 of 2013

**Petitioner :-** Abhi Cold Storage Pvt. Ltd. And 5 Others

**Respondent :-** State Of U.P. And 4 Others

**Counsel for Petitioner :-** Digvijay Singh

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 36865 of 2013

**Petitioner :-** M/S Bohrey Food And Cold Storage Pvt. Ltd. And 2 Others

**Respondent :-** State Of U.P. Thru Secy. And 2 Others

**Counsel for Petitioner :-** Hitesh Pachori

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 40285 of 2013

**Petitioner :-** M/S J.R. Ice And Chilling Plant And Another

**Respondent :-** State Of U.P. And 4 Others

**Counsel for Petitioner :-** Digvijay Singh

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 40674 of 2013

**Petitioner :-** M/S Jai Pushpa Industries

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 40675 of 2013

**Petitioner :-** M/S Raj Pattern Makers & Founders Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 41159 of 2013

**Petitioner :-** Maa Brahma Devi Ice & Cold Storage Pvt. Ltd. & 2 Others

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 42180 of 2013

**Petitioner :-** M/S Bohrey Baijnath Ice & Cold Storage Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 42182 of 2013

**Petitioner :-** M/S K.N. Goyal Ice And Cold Storage Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2



Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 42665 of 2013

**Petitioner :-** M/S Shakumbhri Pulp & Paper Mills Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Mayank Agrawal,Ankit Gaur

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra  
With

**Case :-** WRIT - C No. - 38455 of 2013

**Petitioner :-** M/S Bhagwan Ram Ice & Cold Storage

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 43936 of 2013

**Petitioner :-** Sahyog Jan Kalyan Samiti

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Chandra Bhan Gupta

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 44165 of 2013

**Petitioner :-** M/S Munni Devi Ice And Cold Storage Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2  
Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav  
With

**Case :-** WRIT - C No. - 46281 of 2013

**Petitioner :-** M/S Sanjay Ice & Preservation India Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2  
Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 46283 of 2013

**Petitioner :-** M/S Bhavni Cold Storage

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2  
Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 46284 of 2013

**Petitioner :-** M/S Maa Sharda Devi Ice & Cold Storage

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2  
Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 46058 of 2013

**Petitioner :-** M/S Suyash Craft And Paper Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., Nripendra Mishra  
With

**Case :-** WRIT - C No. - 46059 of 2013

**Petitioner :-** M/S Parijat Paper Mills Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., Nripendra Mishra  
With

**Case :-** WRIT - C No. - 46946 of 2013

**Petitioner :-** M/S Balaji Atta Chakki

**Respondent :-** State Of U.P. Thru' Secy. And 2 Others

**Counsel for Petitioner :-** Seema Agrawal

**Counsel for Respondent :-** C.S.C., Nripendra Mishra  
With

**Case :-** WRIT - C No. - 47284 of 2013

**Petitioner :-** Sigma Casting Ltd. And Anr.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Bidhan Chandra Rai

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad  
With

**Case :-** WRIT - C No. - 47754 of 2013

**Petitioner :-** Malhotra Ice Factory

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Bidhan Chandra Rai

**Counsel for Respondent :-** C.S.C., Chandan Agarwal  
With

**Case :-** WRIT - C No. - 47757 of 2013

**Petitioner :-** Tayal Steels Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Bidhan Chandra Rai

**Counsel for Respondent :-** C.S.C., Nripendra Mishra  
With

**Case :-** WRIT - C No. - 48090 of 2013

**Petitioner :-** M/S Sandeep Paper Mills P. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Mayank Agrawal

**Counsel for Respondent :-** C.S.C., Chandan Agarwal  
With

**Case :-** WRIT - C No. - 48375 of 2013

**Petitioner :-** Chaudhary Cold Storage Pvt. Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Bidhan Chandra Rai

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 48683 of 2013

**Petitioner :-** M/S. Hma Food Export Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2 Ors.

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agarwal

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 48688 of 2013

**Petitioner :-** M/S. Hma Agro Industries Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 3 Ors.

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agarwal

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 49027 of 2013

**Petitioner :-** Shree Roshan Lal Ice & Cold And Anr.

**Respondent :-** State Of U.P. And Anr.

**Counsel for Petitioner :-** Ajay Vikram Yadav,A. Kumar

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 49062 of 2013

**Petitioner :-** M/S. Satyam Sheetgrah Pvt.Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2 Ors.

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 49846 of 2013

**Petitioner :-** M/S Mahesh Edible Oil Industries

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 3  
Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 50529 of 2013

**Petitioner :-** Shri P.N. Agrawal Sheetgrah (P) Ltd. And 4 Others

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 3  
Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 50532 of 2013

**Petitioner :-** M/S Sukumar Ice & Cold Storage And Another

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2

Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 50534 of 2013

**Petitioner :-** M/S Behari Colds Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 52794 of 2013

**Petitioner :-** M/S Chetan Cold Storage And Another

**Respondent :-** State Of U.P. And 4 Others

**Counsel for Petitioner :-** Digvijay Singh

**Counsel for Respondent :-** C.S.C., Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 52904 of 2013

**Petitioner :-** Trimurti Engineering Works And 2 Others

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Bidhan Chandra Rai

**Counsel for Respondent :-** C.S.C., Nripendra Mishra  
With

**Case :-** WRIT - C No. - 54912 of 2013

**Petitioner :-** M/S Benara Rubber Products Ltd. And 6 Others

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 4 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 54913 of 2013

**Petitioner :-** M/S V.S. Ice And Cold Storage Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 54915 of 2013

**Petitioner :-** M/S Gaurav Cold Storage & Chilling Plant (P) Ltd. & Another

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Baleshwar Chaturvedi

With

**Case :-** WRIT - C No. - 54916 of 2013

**Petitioner :-** M/S Sonata Steels Pvt. Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And 3 Others

**Counsel for Petitioner :-** Sumit Daga

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 55771 of 2013

**Petitioner :-** Bhagwan Ice And Cold Storage Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 3 Others

**Counsel for Petitioner :-** Asim Kumar Singh

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi

With

**Case :-** WRIT - C No. - 55781 of 2013

**Petitioner :-** M/S R.A. Castings Pvt. Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And 3 Others

**Counsel for Petitioner :-** Vinay Sharma

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 55691 of 2013

**Petitioner :-** Megh Singh Ice & Cold Storage Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 3 Others

**Counsel for Petitioner :-** Asim Kumar Singh

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi

With

**Case :-** WRIT - C No. - 56805 of 2013

**Petitioner :-** M/S Maa Vaishno Devi Refrigeration Pvt. Ltd. & Another

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 3 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi

With

**Case :-** WRIT - C No. - 56855 of 2013

**Petitioner :-** M/S United Transformer Manufacturer And Another

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar Singhal

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi

With

**Case :-** WRIT - C No. - 58756 of 2013

**Petitioner :-** M/S Shree Krishan Kanta Cold Storage Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2

Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 58759 of 2013

**Petitioner :-** M/S Adarsh Milk And Food India Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 59631 of 2013

**Petitioner :-** M/S Shri Maha Laxmi Ji Sheetalaya Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 59632 of 2013

**Petitioner :-** M/S Ramesheesh Sheetalaya Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 60106 of 2013

**Petitioner :-** M/S Kuntal Ice And Cold Storage Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 60107 of 2013

**Petitioner :-** M/S Neel Kamal Polytex Industries (P) Ltd.

**Respondent :-** Poorvanchal Vidyut Vitran Nigam Ltd. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C., Mahboob Ahmad  
With

**Case :-** WRIT - C No. - 60148 of 2013

**Petitioner :-** M/S B.M. Lohiya Sheetalaya (P) Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar

Agrawal

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 60232 of 2013

**Petitioner :-** M/S Hariom Ispat And Alloys Pvt. Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And 3  
Others

**Counsel for Petitioner :-** Vinay Sharma

**Counsel for Respondent :-** C.S.C.,N. Mishra  
With

**Case :-** WRIT - C No. - 60308 of 2013

**Petitioner :-** M/S Gwala Agro Storage India Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2  
Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 60314 of 2013

**Petitioner :-** M/S Ghanshyam Oil Mill

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2  
Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 60315 of 2013

**Petitioner :-** M/S Madhusudan Ice & Cold Storage Pvt. Ltd.

**Respondent :-** Dakshinanchal Vidyut Vitran Nigam Ltd. And 2  
Others

**Counsel for Petitioner :-** Anshul Kumar Singhal,Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 60354 of 2013

**Petitioner :-** Tayal Ispat Udyog (Pvt.) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Bidhan Chandra Rai

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi  
With

**Case :-** WRIT - C No. - 22275 of 2013

**Petitioner :-** M/S N.S. Ice & Cold Storage

**Respondent :-** State Of U.P. And Another

**Counsel for Petitioner :-** Ajay Vikram Yadav,Ajay Kumar,Dharm  
Raj

**Counsel for Respondent :-** C.S.C.,A.L. Yadav  
With

**Case :-** WRIT - C No. - 35137 of 2013

**Petitioner :-** M/S Shyamjee Industries

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 38450 of 2013

**Petitioner :-** M/S Jts Cold Storage (P) Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Vinod Kumar Agrawal

**Counsel for Respondent :-** C.S.C.,A.L. Yadav

With

**Case :-** WRIT - C No. - 38997 of 2013

**Petitioner :-** M/S Diwan Chand Suraj Prakash Jain And 7 Others

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Mayank Agrawal,Ankit Kumar Gaur

**Counsel for Respondent :-** C.S.C.,Amrit Lal Yadav

With

**Case :-** WRIT - C No. - 46589 of 2013

**Petitioner :-** M/S Pamzapati Micro Pression Turn Compone And 12 Others

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And 3 Others

**Counsel for Petitioner :-** Dharendra Kr. Srivastava,M.K. Mishra

**Counsel for Respondent :-** C.S.C.,C. Agrawal

With

**Case :-** WRIT - C No. - 61200 of 2013

**Petitioner :-** M/S Pawan Alloys & Casting Pvt. Ltd.

**Respondent :-** Paschimanchal Vidyut Vitran Nigam Ltd. And 3 Others

**Counsel for Petitioner :-** Vinay Sharma

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 40188 of 2013

**Petitioner :-** M/S Chandra Kattha Industries Pvt. Ltd. And 4 Others

**Respondent :-** The State Of U.P. And 2 Others

**Counsel for Petitioner :-** J.P. Pandey

**Counsel for Respondent :-** C.S.C.,Nripendra Mishra

With

**Case :-** WRIT - C No. - 62091 of 2013

**Petitioner :-** M/S Gail (India) Ltd.

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Madhur Prakash

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi

With

**Case :-** WRIT - C No. - 62174 of 2013

**Petitioner :-** M/S Mantora Oil Product Pvt. Ltd.

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Chandra Bhan Gupta

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi



With

**Case :-** WRIT - C No. - 62181 of 2013

**Petitioner :-** M/S Mantora Agro Product Pvt. Ltd.

**Respondent :-** State Of U.P. And 3 Others

**Counsel for Petitioner :-** Chandra Bhan Singh

**Counsel for Respondent :-** C.S.C.,Baleshwar Chaturvedi

With

**Case :-** WRIT - C No. - 62334 of 2013

**Petitioner :-** M/S Newel (Calcutta) Pvt. Ltd.

**Respondent :-** Poorvanchal Vidyut Vitran Nigam Ltd. And 2 Others

**Counsel for Petitioner :-** Anshul Kumar Singhal, Vinod Kumar  
Agrawal

**Counsel for Respondent :-** C.S.C.,Mahboob Ahmad

With

**Case :-** WRIT - C No. - 24958 of 2013

**Petitioner :-** M/S Kanpur Fertilizers & Cement Ltd.

**Respondent :-** State Of U.P. And 2 Others

**Counsel for Petitioner :-** Rohan Gupta

**Counsel for Respondent :-** C.S.C.,Dr. S.K. Yadav

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**Hon'ble Ashok Bhushan,J.**

**Hon'ble Vipin Sinha,J.**

***(DELIVERED BY HON'BLE ASHOK BHUSHAN, J.)***

This bunch of writ petitions challenges the notification dated 13.9.2012, issued by the State of U.P. in exercise of powers under section 3 of the U.P. Electricity (Duty) Act, 1952 by which electricity duty has been imposed on the rate of charge which includes demand charge as well as energy charge. In some of the writ petitions, challenge has also been raised to the provisions of Section 3 of the 1952 Act insofar as it authorises imposition of electricity duty on any other factor apart from imposition of duty on actual consumption of electricity.

In writ petition No. 61172 of 2012, counter affidavit and supplementary counter affidavit have been filed by the State of U.P. to which rejoinder affidavits have also been filed. A counter affidavit

has also been filed on behalf of the respondent no. 3, the Corporation which is distribution licensee to which rejoinder affidavit has also been filed. Writ petition No. 61172 of 2012 has been treated as a leading writ petition. Learned Counsel for the petitioners in other writ petitions have proceeded with their submissions relying on the counter affidavit filed in the leading writ petition. Most of the writ petitions have been filed by the companies, individuals, who are consumer of electricity from the distribution licensee. Leading writ petition No. 61172 of 2012 belongs to this category of consumers. Some of the writ petitions have also been filed by the units which are themselves generating the electricity and also covered by notification dated 13.9.2002 modifying the rate of electricity duty. Writ petition No. 23967 of 2013, M/s Jaiprakash Associates is the writ petition of this category.

For appreciating and determining the issues raised in this bunch of writ petitions, it will be sufficient to refer to the pleadings in the leading writ petition.

The State Legislature enacted U.P. Electricity (Duty) Act, 1952 (hereinafter referred to as '1952 Act') to levy a duty on consumptions of the electrical energy in U.P. Section 3 of the Act is the charging section which empowers the State to levy electricity duty determined at such rate or rates as may from time to time be fixed by the State Government by notification in the Gazette. The State Government had issued notification in exercise of powers under section 3 from time to time. A notification dated 3.1.1997 was issued by the State Government in exercise of powers under section 3 of the 1952 Act by which electricity duty for the purposes of Section 3(1)(a) was fixed as 9 paise per unit. For electricity energy used or sold to the State Government 3 paise per unit. For the purposes other than clause (a) and Clause (b) of sub-section 1

duty was fixed at the rate of 3 paise per unit. By notification dated 6.2.1998, modification was made in the notification dated 3.1.1997 by withdrawing the electricity duty as provided for at item No. 4 in the notification dated 3.1.1997 in reference to clause (c) of sub-section (1) of section 3 of 1952 Act.

The petitioner M/s Pashupati Castings Ltd., which is manufacturing steel items, is a consumer of high voltage of electricity. The petitioner sought a load of 4540 KVA and is receiving supply at 33 K.V. The tariff applicable to the petitioner is of HV-2 category promulgated by the U.P. Electricity Regulatory Commission. An electronic meter is installed at the petitioner's premises which record both the consumption and the demand (maximum demand). The petitioner had been paying the electricity duty at the rate of 9 paise per unit on the units consumed. The petitioner has annexed a bill dated 30.7.2012 (Annexure-4 to the writ petition) which shows that electricity duty was imposed at the rate of 9 paise per unit. A notification dated 13.9.2012 has been issued by the State of U.P. in exercise of powers under section 3 of the 1952 Act in supersession of earlier notifications dated 3.1.1997 and 6.2.1998. The notification provided that from the date of notification, the electricity duty shall be levied at the following rate:

<b>SL. No.</b>	<b>Details of Consumption</b>	<b>Determined rates of electricity duty(Value of rate charge %)</b>
i	For residential lights and fans	5% of rate charge
ii	For energy consumed by State Government 5% of rate charge	5% of rate charge
iii	For purposes other than mentioned in items (i) and (ii)	
	(a) For without meter supply on	20% of Fixed

	fixed charge  (b) For metered supply	Charge.  7.5% of Fixed Charge.
iv	For consumption in case of one part tariff where rate charge is based on units of consumption	9 paise per unit.

The notification dated 13.9.1992 provides for imposition of duty on consumers like the petitioners who are receiving metered supply, at the rate of 7.5% of the rate charged whereas earlier to the notification, they were paying electricity duty at the rate of 9 paise per unit i.e. on energy charge. The electricity bill dated 9.10.2012 was received by the petitioner calculating the electricity duty at the rate of 7.5% of the rate charged. The petitioner filed the writ petition No. 61172 of 2012, in this Court on 22.11.2012 praying for quashing the notification dated 13.9.2012 and directing the respondents not to realise the electricity duty on demand charge. The petitioner sought amendment of the writ petition which was allowed. The prayers made by the petitioner as amended are to the following effect:

*“A. Issue a writ, order or direction in the nature of certiorari quashing the notification dated 13.9.2012 (marked as Annexure No. 5) to the extent of imposition of electricity duty on the “rate of charge” which includes demand charge also and instead realizing electricity duty only on “energy charge” i.e. only on electrical energy consumed.*

*AA. Issue a writ, order or direction in the nature of mandamus declaring Section 3(2) of the U.P. Electricity Act, 1952 as illegal and ultra-vires to the Entry No. 53, List-II of Schedule VII of the Constitution of India, which*

*provides for realization of Electricity Duty on rate charge.*

*(a) Issue a writ, order or direction in the nature of mandamus declaring the realization of electricity duty under the U.P. Electricity Duty Act, 1952 (marked as Annexure No. 1 to the writ petition ) as illegal and ultra-vires Article 14 of the Constitution of India and consequently quashing and setting aside the impugned notification dated 13.9.2012 issued by respondent no. 3 (Annexure No. 5 to the writ petition).*

*(b). Issue a writ, order or direction in the nature of mandamus directing the respondents not to collect any electricity duty pursuant to U.P. Electricity Duty Act, 1952 (marked as Annexure No. 1 to the writ petition) and consequently the impugned notification dated 13.9.2012 issued by respondent no. 3 (Annexure No. 5 to the writ petition).*

*B. Issue a writ, order or direction in the nature of mandamus directing the respondents not to realize any electricity duty pursuant to the impugned notification (marked as Annexure No. 5) dated 13.9.2012 on demand charges and to realised duty only n consumption of electricity.*

*C. Issue a writ, order or direction in the nature of mandamus restraining the respondents from adopting any coercive measures pursuant to the aforesaid prayers.*

*D. Issue any other writ, order or direction which this*

*Hon'ble Court may deem fit and proper in the facts and circumstances of the present case.*

*E. Award the cost of the petition to the petitioner.*

*F. Issue a writ, order or direction in the nature of mandamus directing the respondents to refund the electricity duty realized pursuant to the impugned notification dated 13.9.2012 including the amount realized on Kvah unit."*

We have heard Sri Mayank Agrawal, Sri B. C. Rai, Sri Udit Chandra and other learned counsel appearing for the petitioners. Sri C.B Yadav, learned Additional Advocate General assisted by Sri Shashank Shekhar and Sri Bal Krishna, learned Additional Chief Standing Counsel have been heard for the State. Sri Mahboob Ahmad, Sri Baleshwar Chaturvedi and Sri Nripendra Misra have appeared on behalf of the respondent Corporation. Sri Yashwant Verma has been heard as Amicus Curiae.

Learned Counsel for the petitioner in support of the writ petitions have raised following submissions:

1. The provisions of Section 3(2) of the 1952 Act is illegal and ultra-vires to Entry 53, List II of Seventh Schedule of the Constitution of India insofar as it provides realisation of electricity duty on the rate charged. It is submitted that the State has legislative competence to enact law under Entry 53, List II only on consumption of electricity, whereas rate charged includes fixed charge/demand charge which is beyond the Legislative competence of the State. It is submitted that the electricity duty can be charged only on actual consumption i.e. on the basis of unit charge and charging of electricity duty on the demand charge/fixed

charge is illegal. The notification dated 13.9.2012 which provides for charging of electricity duty at the rate of 7.5% of the rate charged is illegal and unsustainable. It is submitted that after enactment of 1952 Act, the electricity duty has always been charged on the basis of energy charge i.e. unit charged. It is submitted that prior to issuance of notification dated 13.9.2010 duty chargeable on consumer of electricity was at the rate of 9 paise per unit and for the first time, the electricity duty has been charged on the basis of percentage of rate charged.

2. The 1952 Act was enacted for generation of additional resources for meeting an expenditure of Rs. 13.58 crores on power development projects under the first five year plan and the first five year plan having been completed, no further electricity duty can be charged under the 1952 Act. The 1952 Act having been enacted for meeting the expenses of Rs. 13.58 crores under the first five year plan, after accomplishment of first five year plan, the 1952 Act cannot be resorted for imposition/realisation of any further duty. The 1952 Act being only a temporary Act having achieved its object has come to an end.
3. The electricity duty has been exorbitantly increased by the notification dated 13.9.2010, i.e. up to 500% therefore, the notification is arbitrary and liable to be quashed.
4. The provisions of Section 3 of the 1952 Act amount to delegation of an essential legislative function without any checks and control contained under the Act therefore, Section 3 becomes arbitrary and is liable to be struck down.
5. The guidelines to exercise delegated power is to be found

under the Act itself. The ceiling provided for fixing the electricity duty under section 3(2) is only a limit and not a guidelines.

6. The notification dated 13.9.2012 does not talk about development of any power project hence, there is no rationale for enhancement of electricity duty. The electricity duty being in a form of a compensatory tax, there has to be an element of *quid pro*.
7. The electricity duty realised is not being deposited under the consolidated fund of the State of U.P. rather it is being adjusted in the electricity subsidy which is to be provided by the State in advance.
8. The electricity duty having not been deposited as per Article 266 of the Constitution of India, the imposition and collection of electricity duty becomes bad in law.
9. The State Government could not have issued the notification dated 13.9.2012 without consulting the U.P. Electricity Regulatory Commission which is empowered to fix electricity tariff.

Sri C.B. Yadav, learned Additional Advocate General refuting the submissions of learned Counsel for the petitioners, contended that the 1952 Act is within the Legislative competence of the State and has been enacted under Entry 53 List II of the Seventh Scheduled to the Constitution of India. The State legislature has full legislative competence to impose electricity duty on sale or consumption of electricity. The 1952 Act having imposed electricity duty on sale and consumption of electricity is well within the legislative competence of the State. The notification dated



13.9.2012 is fully covered by Section 3(1) and Section 3(2) of the 1952 Act. The petitioners are consumers who are covered under two part Tariff . Under two part tariff, the duty is charged on fixed charged as well as on unit charged. The State has power to impose electricity duty either on unit charge or on fixed percentage of rate charged as per provisions of Section 3(1). The notification dated 13.9.2012 having been issued for imposing duty on fixed percentage of rate charged does not suffer from any error. The 'rate charged' has been defined under section 2(h) of the 1952 Act which includes fixed charge as well as unit charge. The imposition of duty on rate charged is fully covered by section 3 of the Act. There is no challenge to section 3(1) of the 1952 Act which is the charging section. Thus, it is not open to the petitioners to contend that notification is beyond the powers of the State. Section 3(2) having provided a limit for fixing the electricity duty, the guidelines for exercising delegated power is provided and the submission of learned Counsel for the petitioners that there is delegation of essential legislative function is incorrect. When ceiling for imposition of duty has been prescribed under the Act itself, the guidelines are very much there. The 1952 Act is still in force and cannot be said to be a temporary Act which has expired after first five year plan. The demand charge is a charge which is recorded in the Trivector Meter hence imposition of electricity duty is in accordance with law. The electricity duty realised under the 1952 Act has never been misutilised and as per the submission of the petitioner, the same has been adjusted in the subsidy which is required to be paid by the State Government. The requirement of generation of additional resources for carrying out various power projects still continues existence hence, imposition of duty is for the object for which the 1952 Act was enacted. The State Government/ U.P Power Corporation is required to establish a complete mechanism in order to supply of electrical energy and therefore, for proper maintenance of expenses incurred thereof the duty is required to be charged.

There is no whisper in any of the writ petitions that the amount of electricity duty recovered has been utilised by the State Government other than the investment in energy. The petitioners have not challenged the validity of the enhancement of tariff by U.P. Electricity Regulatory Commission hence, there is no occasion to challenge the validity of the notification dated 13.9.2012.

The State Government was fully empowered to issue notification under section 3, revising the rate of electricity duty and it was not required to consult the U.P. Electricity Regulatory Commission, while issuing notification under section 3(1). There has been no enhancement of electricity duty after 1997 and the enhancement of electricity duty is neither exorbitant nor arbitrary.

Learned Counsel for the parties have placed reliance on various judgements of the Supreme Court and this Court as well as other High Courts, which shall be referred to while considering the submissions in detail.

From the pleadings of the parties on record and the submissions of learned Counsel for the parties, following are the issues which arise for consideration in this batch of writ petitions:

1. Whether Section 3(2) of the 1952 Act is ultra-vires to the Entry 53, List II of the Seventh Schedule of the Constitution of India?
2. Whether the imposition of electricity duty as a fixed percentage on the fixed charge in a two parts tariff system is beyond the legislative competence of the State?
3. Whether imposition of electricity duty on fixed charge/demand charge in the electricity bill of the petitioners

is constitutionally impermissible?

4. Whether Section 3 of the 1952 Act delegates essential legislative function without providing any guidelines in the Act and is liable to be struck down?
5. Whether enhancement of electricity duty vide notification dated 13.9.2012 to the extent of about five times is exorbitant and arbitrary?
6. Whether the 1952 Act was a temporary Act which after generating additional revenue of Rs. 13.58 crores in the first five year plan has come to an end and can no more be utilised for imposition of any electricity duty and the notification dated 13.9.2012 is invalid on this ground alone?
7. Whether the notification dated 13.9.2012 is invalid since electricity duty realised from the petitioner by different Corporations is not being deposited in the consolidated fund of the State rather it is utilised for adjustment of subsidy payable by the State?
8. Whether it was obligatory for the State to have consulted the U.P. Electricity Regulatory Commission before issuance of notification dated 13.9.2012?
9. to what reliefs, the petitioners are entitled?

Articles 245 to 255 of the Constitution of India deal with distribution of Legislative powers. Article 246 deals with subject matter of laws made by Parliament and Legislatures of the States.

Article 246 of the Constitution of India is quoted below:

**“246. Subject matter of laws made by Parliament and by the Legislatures of States** (1) *Notwithstanding anything in clauses (2) and (3), Parliament has exclusive power to make laws with respect to any of the matters enumerated in List I in the Seventh Schedule (in this Constitution referred to as the Union List)*

(2) *Notwithstanding anything in clause (3), Parliament, and, subject to clause (1), the Legislature of any State also, have power to make laws with respect to any of the matters enumerated in List III in the Seventh Schedule (in this Constitution referred to as the Concurrent List) .*

(3) *Subject to clauses (1) and (2), the Legislature of any State has exclusive power to make laws for such State or any part thereof with respect to any of the matters enumerated in List II in the Seventh Schedule (in this Constitution referred to as the “State List”).*

(4) *Parliament has power to make laws with respect to any matter for any part of the territory of India not included in a State notwithstanding that such matter is a matter enumerated in the State List.”*

Seventh Schedule of the Constitution of India referable to Article 246 of the Constitution of India contains List I- Union List, List II- State List and List III- Concurrent List. Entry 53 of List II provides “53. *Taxes on the consumption or sale of electricity.*” The 1952 Act was enacted by the State Legislature with reference to Entry 53 List II. The Act was enacted to levy a duty on consumption

of electrical energy in the U.P. It is relevant to quote the Prefatory Note of the Act, which is to the following effect:

**“Prefatory Note:** *The minimum programme of development which this State must carry out within the next three or four years for the attainment of the objective of a welfare State is set out in the Five Year Plan drawn up by the Planning Commission. This plan provides for an expenditure of 13.58 crores of rupees on power development projects. Such a huge expenditure cannot be met from our present resources. It is, however, essential for the welfare of the people that the expenditure should be incurred and that nothing should be allowed to stand in the way of the progress of the plan. Additional resources have therefore to be found, the bulk, of which can be raised only by means of fresh taxation.*

*“ A tax on the consumption of electrical energy will impose a negligible burden on the consumer and it is fruitful source of additional revenue. The bill has been so prepared as to ensure that the tax payable by a person will be related to the quantity of electricity consumed by him. The bill is being introduced with the above object”*

Section 2 of the Act contains a definition clause. Section 2(e) defines 'energy', Section 2(h) defines 'rate charged' Section 2(e) and 2(h) are as follows:

(e) “energy” means electrical energy;

(h) “rate charged” does not include-  
hire for meter or service;

but includes-

(i) where any rebate is allowed on account of

*payment being made within any specified period, the rebate so allowed;*

*(ii)*

*(iii) in the case of the un-metered supply, the periodical charge made therefor; and*

*(iv) in the case of the un-metered supply, the periodical charge made therefor; and*

*(v) any surcharge on the rates whether imposed by the licensee, Board, the State Government or the Central Government;”*

Section 3 of the Act is a charging section providing for levy of electricity duty. Section 3 (1) and Section 3(2) which are relevant for the present case, are quoted as below:

**“3. Levy of electricity duty.-***(1) Subject to the provisions hereinafter contained, there shall be levied for and paid to the State Government on the energy:*

*(a) sold to a consumer by a licensee, the Board, the State Government or the Central Government; or*

*(b) consumed by a licensee or the Board in or upon premises used for commercial or residential purposes, or in or in or upon any other premises except in the construction, maintenance or operation of his or its works; or*

*(c) consumed by any other person from his own source of generation; a duty (hereinafter referred to as 'electricity duty') determined at such rate or rates as may from time to time be fixed by the State Government by notification in the Gazette, and such rate may be fixed either as a specified percentage of the rate charged or as a*

*specified sum per unit.*

*Provided that such notification issued after October 1, 1984 but not later than March 31, 1985 may be made effective on or from a prior date not earlier than October 1, 1984.*

*(2) In respect of clauses (a) and (b) of sub-section ( 1), the electricity duty shall not exceed fifty per cent of the rate charged. Provided that in the case of one-part tariff where the rate charged is based on units of consumption, the electricity duty shall not be less than one paisa per unit or more than nine Paise per unit.*

*Explanation-For the purposes of the calculation of electricity duty as aforesaid, energy consumed by a licensee or the Board or supplied free of charge or at the concessional rates to his or its partners, directors, members, officers or servants shall be deemed to be energy sold to consumers by the licensee or the Board, as the case may be, at the rates applicable to other consumers of the same category.”*

The electricity supply in India had been regulated by three enactments namely; Electricity Act, 1910, The Electricity (Supply) Act, 1948 and Electricity Regulatory Commission Act, 1998. U.P. Electricity Reforms Act, 1999 was enacted by the State Legislature under the 1998 Act. To consolidate the laws relating to generation, transmission distribution trading and use of electricity, Parliament enacted Electricity Act, 2003. Under section 62 of the 2003 Act, the appropriate Commission is to determine the tariff. In accordance with the provisions of 2003 Act, the U.P. Electricity Regulatory Commission has determined the tariff in different years. Last such

tariff order has been issued by the U.P. Electricity Regulatory Commission on 19.10.2012. Paragraph 3 of the tariff order dated 19.10.2012, which provides Rate are as follows:

**“3. Rate:**

*Rate gives the demand and energy charges (including the TOD rates as applicable to the hour of operation) at which the consumer shall be billed for his consumption during the billing period applicable to the category:*

**(A) Urban Schedule:**

	For supply at 11 KV	For supply above 11 kV and upto & including 66 kV	For supply above 66 kV and upto & including 132 kV	For supply above 132 kV
<b>BASE RATE</b>				
Demand Charges	Rs. 250 /kVa/month	Rs.240/ kVa/ month	Rs. 220/kVa/ month	Rs. 220/kVa/ month
Energy Charges	Rs. 5.90/KVAh	Rs. 5.60/KVAh	Rs. 5.40/KVAh	Rs. 5.20/KVAh
<b>TOD RATE</b>				
22:00 hrs- 06:00 hrs	(-) 7.5%	(-) 7.5%	(-) 7.5%	(-) 7.5%
06:00 hrs- 17:00 hrs.	%	%	%	%
17:00 hrs- 22:00	(+) 15%	(+) 15%	(+) 15%	(+) 15%

**(B) Rural Schedule:**

*This schedule shall be applicable only to consumers getting supply upto 11 KV as per 'Rural Schedule'. The consumer under this category shall be entitled to a rebate of 15% on demand & energy charges as given for 1 kV consumers under urban schedule without TOD rates.”*

As noted above, by notification dated 3.1.1997, the rates of electricity duty were prescribed which notification was modified on 6.2.1998. Thereafter came the impugned notification dated



13.9.2012. It is useful to set out the notification dated 13.9.2012 which is to the following effect:

*“In Exercise of power under section -3 of U.P. Electricity (Duty) Act, 1952 (U.P. Act No. 33 of 1952) and in supersession of Government notification no.- 02-P-3/97-24-85P/84, dated January 03, 1997 and in modification of rates of Electricity duties fixed on various uses of electricity vide Government Notification no.- 232 P-3/98-24-85P-84, dated February 06, 1998, the Governor is pleased to order that from the date of this notification the electricity duty shall be levied at the following rate:-*

<b>SL. No.</b>	<b>Details of Consumption</b>	<b>Determined rates of electricity duty(Value of rate charge %)</b>
<i>i</i>	<i>For residential lights and fans</i>	<i>5% of rate charge</i>
<i>ii</i>	<i>For energy consumed by State Government 5% of rate charge</i>	<i>5% of rate charge</i>
<i>iii</i>	<i>For purposes other than mentioned in items (i) and (ii)</i>  <i>(a) For without meter supply on fixed charge</i>  <i>(b) For metered supply</i>	<i>20% of Fixed Charge.</i>  <i>7.5% of Fixed Charge.</i>
<i>iv</i>	<i>For consumption in case of one part tariff where rate charge is based on units of consumption</i>	<i>9 paise per unit.</i>

The issues No. 1,2 and 3 being inter-related are taken together. We first take up the issue as to whether Section 3(2) of 1952 Act is ultravires to Entry 53 List II of the Seventh Schedule to

the Constitution of India. Entry 53 List II as noted above provides for Taxes on the consumption or sale of electricity. The Preamble and the Prefatory Note of 1952 Act as noted above, contemplated levy of duty on the consumption of electrical energy. The Entry 53 contains taxation on two counts i.e. consumption or sale of electricity. There may be consumption of electricity without any sale. Section 3 which is a charging section specifically included both the counts for levy of electricity duty i.e. sale to a consumer by a licensee or consumption by a licensee or by Board or and consumption by any other person through his own source of generation. At this juncture, it shall be useful to refer to certain well established principles of statutory interpretation while interpreting the scope of legislation under the different entries under the Constitution of India. A Constitution Bench of the apex Court in AIR 1963 S.C. 414, **The Jiyajeerao Cotton Mills Ltd.Vs. State of Madhya Pradesh**, while considering the provisions of Central Provinces and Berar Electricity Duty Act, 1949 laid down following:

*“The language used in the legislative entries in the Constitution must be interpreted in a broad way so as to give the widest amplitude of power to the legislature to legislate and not in a narrow and pedantic sense.”*

The apex Court in the above case, was considering the word “consumption” as used in Entry 48 B in the Government of India Act, 1935 which is akin to Entry 53 List II. The Apex Court in reference to Indian Electricity Act, 1910 observed that even though in the above Act word 'consumption' may have a limited meaning but the word has to be given a wider meaning while interpreting a legislative entry.

The apex Court had occasion to reiterate the same principle of statutory interpretation in (1996) 7 SCC 637 **Indian Aluminium**

**Co. etc. etc. vs. State of Kerala and others.** The apex Court held that the Entries in the three Lists of the Seventh Schedule are not power of legislation but merely fields of legislation. The apex Court in the above case was considering the words 'sale' or 'consumption' used in Entry 53 List II. Following observations were made in paragraphs 12 and 19:

*“12. The primary question, therefore, is: whether the impugned Act enacted by the State legislature is one under Entry 53 of the State List, viz., "Taxes on the consumption or sale of electricity". Indisputably, the title of the Act as well as the charging Section 3 employ the words "duty on supply of electricity. Under Article 246(3) of the Constitution, every State legislature has explicit power to make law for that State with respect to the matters enumerated in List II (State List) of the Seventh Schedule to the Constitution. The State's power to impose tax is derived from the Constitution. The Entries in the three Lists of the Seventh Schedule are not power of legislation but merely fields of legislation. The power is derived under Article 246 and other related Articles. If the Constitution. The legislative fields are of enabling character designed to define and delimit the respective areas of legislative competence of the respective legislatures. There is neither implied restriction imposed on the legislature nor is any duty prescribed to exercise that legislative power in a particular manner. But the legislature must be subject to the limitations prescribed under the Constitution.*

*19. In view of the legal position referred to hereinbefore, it must be held that the words 'sale or consumption' used in entry 53 of the State list and the Act made in exercise*

*of the power under Article 246(3) of the Constitution, would receive wide interpretation so as to sustain the constitutionality of the Act unless it is affirmatively established that the act is unconstitutional.”*

Similar propositions were reiterated by the apex Court in (2002) 5 SCC 203 **State of A.P. vs. National Thermal Power Corporation Ltd. and Ors.** Again in the judgment of the apex Court in (2007) 5 SCC 447 **Southern Petrochemical Industries Co. Ltd. vs. Electricity Inspector and E.T.I.O. and Ors**, following was laid down in paragraph 55:

*“55. Various entries in the three Lists provide for the fields of legislation. They are, therefore, required to be given a liberal construction inspired by a broad and generalize spirit and not in a pedantic manner. A clear distinction is provided for in the scheme of the Lists of the Seventh Schedule between the general subjects of legislation and heads of taxation. They are separately enumerated. Taxation is treated as a distinct matter for purposes of legislative competence vis-a-vis the general entries. Clauses (1) and (2) of Article 248 of the Constitution of India also manifests the aforementioned nature of the entries of the List, and, thus, the matter relating to taxation has been separately set out. The power to impose tax ordinarily would not be deduced from a general entry as an ancillary power. In List II, entries 1 to 44 form one group providing for the legislative competence of the State on subjects specified therein, whereas entries 45 to 63 form another group dealing with taxation. We, however, do not mean to suggest that in regard to the validity of a taxation statute, the same, by itself, would be a determinative factor as in*

*a case where the Parliament may legislate an enactment under several entries, one of them being a tax entry.”*

When the Entry 53 contemplates taxation on both counts i.e. on consumption and sale, the 1952 Act is well within the legislative competence of the State and is fully covered by Entry 53 List II of the Seventh Schedule to the Constitution of India.

Learned Counsel for the petitioners have confined their attack specifically to Section 3(2) of the 1952 Act insofar as it provides for electricity duty on rate charged/fixed charge. Section 2 (h) defines the 'rate charged' which includes *“in the case of a two part tariff, the fixed charge and also the unit charge”*. The submissions of learned Counsel for the petitioner is that the fixed charge does not denote the actual consumption of electricity and levy of electricity duty on said component is beyond the Entry 53 List II hence, the provisions of 1952 Act insofar as they levy electricity duty on rate charged/fixed charge is ultra-vires to Entry 53. The leviability of electricity duty in case of consumers covered by one part tariff i.e. those consumers who pay the duty on unit charge is not an issue. The petitioners before us are the petitioners, who are governed by a two part tariff system which fact is not disputed by either of the parties. The apex Court in AIR 1976 SC 1100 **Northern India Iron & Steel Co. v. State of Haryana and Anr.** had occasion to examine two well known system of tariff. It was held that under one system of tariff flat rate is charged on the unit and energy consumed. The latter system is meant for big consumers of electricity and it comprised of demand charges to cover investment, installation and the standing charges to some extent and energy charges for the actual amount of energy consumed. Following was laid down in paragraph 3:

*“3. There are two well-known systems of tariff-some is*

*the flat rate system and the other is known as the two part tariff system. Under the former a flat rate is charged on per unit of energy consumed. The latter system is meant for big consumers of electricity and it comprised of (1) demand charges to cover investment, installation and the standing charges to some extent and (2) energy charges for the actual amount of energy consumed. The Board has framed in exercise of its power under Section 46 of the 1948 Act certain terms and conditions and procedure in regard to supply of electricity to its consumers. They are applicable in the cases of the appellants also. Demand Charge has been defined in Clause 1(h) thus:*

*"Demand Charge" shall mean the amount chargeable, per month in respect of Boards' readiness to serve the consumer irrespective of whether he consumes any energy or not, and is based upon the connected load, the maximum demand or the contract demand, as the case may be and as prescribed in the relevant schedule of tariff."*

*And in Sub-clause (i) "Energy Charge" has been defined thus:*

*"Energy Charge" shall mean the charge for energy actually taken by the consumer and is applicable to the units consumed by him in any month. This is in addition to any demand charge, if applicable.*

*A schedule of tariff for supply of energy which is demanded from time to time has been framed by the Board. Such schedule of tariff for Steel Furnace power supply mentions in item 2 the character of service. Clause 3 provides for tariff and Clause 4 deals with the demand assessment. The two-part tariff mentioned in Clause 3 in case of the appellant was "Demand Charges*

*Rs. 12/- per KVA per month PLUS Energy Charges Rs. 7.00 paise per KWH". There was some surcharge on the above rates. The relevant sub-clauses of Clause 4 i.e., Demand Assessment may now be quoted here:*

*(a) The demand for any month shall be defined as the highest average load measured in Kilovolt amperes during any consecutive minutes period of the month.*

*(b) The monthly demand charges shall be based on (i) the actual maximum demand during the month or (ii) 65% of the contract demand or (iii) 75% of the highest maximum demand during the preceding eleven months or (iv) 100 KVA whichever is the highest. For the first 11 months from the commencement of supply alternative (iii) shall not be applicable.*

*(c) The contract demand means the maximum KW/KVA for the supply of which the Board undertakes to provide facilities from time to time.*

*NOTE : IN case the consumer exceeds his contract demand in any month by more than 71/2% a surcharge of 25% will be levied on the SOP/Monthly minimum charges (industrial, factory lighting and colony supply).*

*(d) If in any case the maximum demand is being measured in KW the same shall be converted into KVA by the use of actual power factor and KVA tariff applied for working out the demand charges.*

*(e) In case the supply has been given on restricted hours basis then a reduction of 30% in demand charges will be*

*given if supply is for 12 hours or less, occasional break downs or shut downs if any, on the part of the supplier, shall however, not entitle a consumer to any reductions.*

*(f) Force Majeure : In the event of lock out, fire, or any other circumstances considered by the supplier to be beyond the control of the consumer, the consumer shall be entitled to a proportionate reduction of demand charges minimum charges provided he serves at least 3 days notice on the supplier for shut down of not less than 15 days duration.”*

Fixed charges as contemplated by section 2(h) of 1952 Act is referable to demand charges as defined in clause 2.2 (u) of UP Electricity Supply Code 2005 which is to the following effect:

*“2.2 (u) Demand Charge” for a billing period means a charge levied on the consumer based on the maximum demand (Refer clause 2.2 (ll)), or as per the Tariff Order of the Commission.”*

'Maximum Demand' has been defined in clause 2.2 (ll) which is to the following effect:

*“Maximum Demand” means the average amount of KW or KVA, as the case may be, delivered at the point of supply of the consumer and recorded during a thirty minute period (fifteen minutes period in case of Railway Traction) of maximum use in the billing period.”*

The apex Court in (1995) 4 SCC 320 **Orissa State Electricity Board and another etc. vs. M/s. IPI Steel Ltd., etc.** had occasion to consider two part levy system including the



concept of maximum demand. The definition as considered by the apex Court in the said case of maximum demand was akin to the definition as given in the U.P. Electricity Supply Code 2005. Following was observed in paragraph 10 of the judgment:

*“10. It is necessary to elaborate what does the expression "maximum demand" mean and signify? In the case of bulk consumers and large scale consumers, the Electricity Boards all over the country generally adopt a two-part levy system. One part is called 'the maximum demand charges' and the other part 'consumption charges'. Every such consumer is provided with two meters. One is called the 'trivector meter' and the other is the normal meter which records the total quantity of energy consumed over a given period which is ordinarily- a month. The meter which records the total consumption requires no explanation or elaboration since we are all aware of it. It is the other meter which requires some explanation. Now every large scale consumer knows the amount of energy required by him and requests for it from the Board. If the Board agrees to supply that or any other particular amount of energy, it makes necessary arrangements therefor by laying the lines to the extent necessary and installing other requisite equipment. It is obvious that if a factory uses energy at a particular level/ load and for a particular period, it consumes a particular quantity of energy. The trivector meter records the highest level load at which the energy is drawn over any thirty- minute period in a month while the other meter records the total consumption of energy in units in the month. Let us take the case of the respondent to illustrate the point. The maximum demand in his case is upto but not exceeding 7778 KVA. That is his*

*requirement. In the normal times, he is entitled to draw energy at that level/load. That is his maximum demand under the agreement. But he may not always do so. Say, in a given month, he draws energy at 6000 KVA level only, even then he has to pay the minimum charges as stipulated in the agreement. But if he draws and consumes energy exceeding eight per cent of the energy, he pays demand and energy charges for what he utilises. Now, let us notice how the trivector meter, i.e., the meter which records the maximum demand works; the meter is so designed that it only records the maximum load/ level at which energy is drawn over any thirty-minute period in a month. It only goes forward but never goes back until it is put back manually. To be more precise, suppose the respondent has drawn energy at 7770 KVA for a thirty-minute period on the first day of the month, the meter will record that figure and will stay there even if the respondent consumes at 7000 or lesser KVA level during the rest of the month. From this circumstances however, one cannot jump to the conclusion that it is an arbitrary way of levying consumption charges. Normally speaking, a factory utilises energy at a broadly constant level. May be, on certain occasions, whether on account of breakdowns, strikes or shutdowns or for other reasons, the factory may not utilise energy at the requisite level over certain periods, but these are exceptions. Every factory expects to work normally. So does the Electricity Board expect - and accordingly produces energy required by the factory and keeps it in readiness for that factory - keeping it ready on tap, so to speak. As already emphasised, electricity once generated cannot be stored for future use. This is the reason and the justification for the*

*demand charges and the manner of charging for it. There is yet another justification for this type of levy and it is this: demand charges and consumption charges are intended to defray different items. Broadly speaking, while demand charges are meant to defray the capital costs, consumption charges are supposed to meet the running charges. Every Electricity Board requires machinery, plant, equipment, sub-stations, transmission lines and so on, all of which require a huge capital outlay. The Board like any other corporation has to raise funds for the purpose which means it has to obtain loans. The loans have to be repaid, and with interest. Provision has to be made for depreciation of machinery equipment and buildings. Plants, machines, stations and transmission lines have to be maintained, all of which requires a huge staff. It is to meet the capital outlay that demand charges are levied and collected whereas the consumption charges are levied and collected to meet the running charges.”*

The emphasis led by learned Counsel for the petitioners is that recording of maximum demand and realising fixed charges do not amount to actual consumption of the electricity and the actual consumption is recorded only by unit consumed and duty are only confined to unit charges recorded by meter. As noted above, the petitioners in the writ petition have only prayed for declaring the provisions of sub-section (2) of Section 3 as ultravires. No specific prayer has been made in any of the writ petitions with regard to Section 3(1) which is the charging section. However, since the petitioners have challenged the leviability of electricity duty on demand charges, we have proceeded to examine the contentions on merits.

The Tariff order dated 19.10.2012 has been brought on record. Rate schedule HV-2 as quoted above, indicates that rate includes demand and energy charges. Entry 53 List II empowers the State Legislature to enact a law imposing tax on sale or consumption of electricity. No exception can be taken to the 1952 Act in so far as it imposes tax on sale or consumption. The sale of electricity is made by the licensee to the consumer on the basis of agreement entered between the parties. Copy of one such agreement between the consumer and Corporation has been brought on record as Annexure-1 to the writ petition No. 23968 of 2013. Paragraph 7 (a), (b),(c) and (d) which are relevant are quoted as below:

*“7(a) The consumer shall pay for the supply of electric energy at the rates approved by UPERC and enforced by the licensee from time to time as may be applicable to the consumer.*

*(b) The Rate Schedule applicable to the consumer at the time of execution of this agreement is annexed hereto, as Annexure-2 (HV-2)*

*(c) The Rate Schedule above mentioned may at the discretion of the Commission Licensee, be revised by the Licensee from time to time and in the case of revision, the Rate Schedule so revised shall be applicable to the consumer.*

*(d) Any levy such as Sales Tax, Excise Duty, electricity Duty, or any other charge by whatsoever name called by Central/ State Government and UPERC or other competent authority, on the electricity supplied to the consumer shall also be paid to the consumer.”*

The duty is chargeable on sale of electricity to the consumer by a licensee. The sale of electricity is to be made as per rate approved by the U.P. Electricity Regulatory Commission and in force from time to time. As per Tariff, the petitioners who are governed by two part tariff are liable to pay the price of sale of electricity on the basis of actual consumption as well as on demand charges. The submission of learned Counsel for the petitioners that the electricity duty can be charged only on the actual consumption could have been acceptable provided the component of sale as contained in Entry 53 List II was not present. The electricity duty is chargeable either on sale or consumption. If a transaction comes within the meaning of sale, the chargeability of electricity duty cannot be denied. The electricity is a good is not a matter of doubt. The characteristics of the electricity and the manner in which it passes from licensee to consumer has been examined by the apex Court in several cases. In Indian **Indian Aluminium Co. etc. etc. vs. State of Kerala and others** (1996)7 SCC 637, the apex Court had occasion to examine Kerala Electricity Surcharge (Levy and Collection) Act, 1989. The apex Court in the above case held that the continuity of supply and consumptions starts from the moment the electrical energy passes through the meters and sale simultaneously takes place as soon as meter reading is recorded. All the three steps or phases take place without any hiatus. It is useful to refer to paragraph 25 of the judgment in which following was held:

*“25. It is common knowledge that for HT and EHT industries a sub-station at the place of manufacture or establishment or at its convenient place is set up and electricity is supplied to the sub-station and a minimum guarantee of payment is ensured therefor under the contract. But the question is whether the word 'supply'*

*used in Section 3 of the Act would be construed to mean 'consumption' or 'sale' of electricity. From the sub-station, electricity is connected to the industrial units through the meter put up in the factory. Continuity of supply and consumption starts from the moment the electrical energy passes through the meters and sale simultaneously takes place as soon as meter reading is recorded. All the three steps or phases take place without any hiatus. It is true that from the place of generating electricity, the electricity is supplied to the sub-station installed at the units of the consumers through electrical high-tension transformers and from there electricity is supplied to the meter. But the moment electricity is supplied through the meter, consumption and sale simultaneously take place. It is true that in the definitions given in the New Encyclopaedia Britannica, Vol. 4, p.842 cited before us, distinction between supply and consumption is stated but adopting a pragmatic and realistic approach, we are of the considered view that as soon as the electrical energy is supplied to the consumers and is transmitted through the meter, consumption takes place simultaneously with the supply. There is no hiatus in its operation. Simultaneously sale also takes place. Charge will be quantified at a later date as per the recorded meter reading or escaped metering, as the case may be. The word 'supply' used in the charging Section 3 should, therefore, receive liberal interpretation to include sale or consumption of electricity as envisaged in Entry 53 of the State List."*

Again in (2002)5 SCC 203 **State of A.P. vs. National Thermal Power Corporation Ltd. and Ors.**, while considering the question of power of State Legislature to levy tax on inter-state sale

the apex Court examined the questions as to what is the electricity and its characteristics. Following was observed in paragraphs 20 and 21:

*“20. Before we deal with the constitutional aspects let us first state what electricity is, as understood in law, and what are its relevant characteristics. It is settled with the pronouncement of this Court in Commissioner of Sales Tax, Madhya Pradesh, Indore v. Madhya Pradesh Electricity Board, Jabalpur that electricity is goods. The definition of goods as given in Article 366(12) of the Constitution was considered by this Court and it was held that the definition in terms is very wide according to which "goods" means all kinds of moveable property. The term "moveable property" when considered with reference to "goods" as defined for the purpose of sales-tax cannot be taken in a narrow sense and merely because electrical energy is not tangible or cannot be moved or touched like, for instance, a piece of wood or a book it cannot cease to be moveable property when it has all the attributes of such property. It is capable of abstraction, consumption and use which if done dishonestly is punishable under Section 39 of the Indian Electricity Act, 1910. If there can be sale and purchase of electrical energy like any other moveable object, this Court held that there was no difficulty in holding that electric energy was intended to be covered by the definition of "goods". However, A.N. Grover, J. speaking for three-Judge Bench of this Court went on to observe that electric energy "can be transmitted, transferred, delivered, stored, possessed etc. in the same way as any other moveable property". In this observation we agree with Grover, J. on all other characteristics of*

*electric energy except that it can be 'stored' and to the extent that electric energy can be 'stored', the observation must be held to be erroneous or by oversight. The science and technology till this day have not been able to evolve any methodology by which electric energy can be preserved or stored.*

**21.** *Another significant characteristic of electric energy is that its generation or production coincides almost instantaneously with its consumption. To quote from Aiyar's Law Lexicon (Second Edition, 2000) -- 'Electricity in physics is "the name given to the cause of a series of phenomena exhibited by various substances, and also to the phenomena themselves." Its true nature is not understood. Imperial Dict. (quoted in Spensley v. Lancashire Ins. Co., 54 Wis. 433, 442, 11 NW 894, where the court, quoting from the same authority, said, "We are totally ignorant of the nature of this cause whether it be a material agent or merely a property of matter. But as some hypothesis is necessary for explaining the phenomena observed, it has been assumed to be a highly subtle, imponderable fluid, identical with lightning, which pervades the pores of all bodies, and is capable of motion from one body to another.' This characteristic quality of electric energy was judicially noticed in Indian Aluminium Co. etc.etc. v. State of Kerala and Ors. Vide para 25 this Court has noted. "Continuity of supply and consumption starts from the moment the electrical energy passes through the meters and sale simultaneously takes place as soon as meter reading is recorded. All the three steps or phases (i.e. sale, supply and consumption) take place without any hiatus. It is true that from the place of generating*



*electricity, the electricity is supplied to the sub-station installed at the units of the consumers through electrical higher-tension transformers and from there electricity is supplied to the meter. But the moment electricity is supplied through the meter, consumption and sale simultaneously take place." ..... "as soon as the electrical energy is supplied to the consumers and is transmitted through the meter, consumption takes place simultaneously with the supply. There is no hiatus in its operation. Simultaneously sale also takes place." These properties of electricity as goods are of immense relevance as we would state hereafter."*

We have already found that the State Legislature has full legislative competence to enact the 1952 Act. In Entry 53 List II of the Seventh Schedule of the Constitution of India, the Duty is chargeable both on sale and consumption thus in event licensee sales electricity to consumers, the leviability of the electricity duty arises. The question to be examined is as to whether for the purposes of present case, the demand of electricity duty on demand charges/fixed charges is covered in concept of sale of electricity. The electricity being good, general principle of sale of goods as understood in reference to Sale of Goods Act, 1930 are applicable. For constituting a sale three essential components have to be present in a transaction; they are (i) an agreement to transfer title (ii) supported by consideration and (iii) actual transfer of title in the goods. In article 366 of the Constitution of India, which contains a definition clause, Article 29A was added in the Constitution by 46<sup>th</sup> Constitution Amendment Act, 1982. Article 29A expanded the definition of sale or purchase of goods for the purposes of imposition of taxes by treating certain transactions as deemed sale. Article 29A is quoted as below:

*“(29-A) "tax on the sale or purchase of goods" includes-*

*(a) a tax on the transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;*

*(b) a tax on the transfer of property in goods (whether as goods or in some other form) invoked in the execution of a works contract;*

*(c) a tax on the delivery of goods on hire-purchase or any system of payment by installments;*

*(d) a tax on the transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;*

*(e) a tax on the supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration;*

*(f) a tax on the supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply or service, is for cash, deferred payment or other valuable consideration, and such transfer, delivery or supply of any goods shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply and a purchase of those goods by the person to whom such transfer, delivery or supply is made;”*

Article 29-A (d) is relevant in so far as present case is

concerned. The apex Court has occasion to consider the concept of sale as brought into constitution by Article 366, 29A in (2006) 3 SCC 1 **Bharat Sanchar Nigam Ltd. and Anr. vs. Union of India and Ors.** Following was laid down by the apex Court in paragraphs 41,42,43 and 75:

*“41. Sub-clause (a) covers a situation where the consensual element is lacking. This normally takes place in an involuntary sale. Clause (b) covers cases relating to works contracts. This was the particular fact situation which the Court was faced with in Gannon Dunkerley and which the Court had held was not a sale. The effect in law of a transfer of property in goods involved in the execution of the works contract was by this amendment deemed to be a sale. To that extent the decision in Gannon Dunkerley was directly overcome. Clause (c) deals with hire purchase where the title to the goods is not transferred. Yet by fiction of law, it is treated as a sale. Similarly the title to the goods under Clause (d) remains with the transferor who only transfers the right to use the goods to the purchaser. In other words, contrary to A.V. Meiyappan's decision a lease of a negative print of a picture would be a sale. Clause (e) covers cases which in law may not have amounted to sale because the member of an incorporated association would have in a sense begun both the supplier and the recipient of the supply of goods. Now such transactions are deemed sales. Clause (f) pertains to contracts which had been held not to amount to sale in State of Punjab v. Associated Hotels of India Ltd. (supra). That decision has by this clause been effectively legislatively invalidated.*

**42.** *All the clauses of Article 366(29A) serve to bring*

*transactions where one or more of the essential ingredients of a sale as defined in the Sale of Goods Act 1930 are absent, within the ambit of purchase and sales for the purposes of levy of sales tax. To this extent only is the principle enunciated in Gannon Dunkerley limited. The amendment especially allows specific composite contracts viz. works contracts (Clause (b)), hire purchase contracts (Clause (c)), catering contracts (Clause (e)) by legal fiction to be divisible contracts where the sale element could be isolated and be subjected to sales tax.*

**43.** *Gannon Dunkerley survived the 46th Constitutional Amendment in two respects. First with regard to the definition of 'sale' for the purposes of the Constitution in general and for the purposes of Entry 54 of List II in particular except to the extent that the clauses in Article 366(29A) operate. By introducing separate categories of 'deemed sales', the meaning of the word 'goods' was not altered. Thus the definitions of the composite elements of a sale such as intention of the parties, goods, delivery etc. would continue to be defined according to known legal connotations. This does not mean that the content of the concepts remain static. Courts must move with the times. See Attorney General v. Edison telephone Company 1886 QBD 244. But the 46th Amendment does not give a licence for example to assume that a transaction is a sale and then to look around for what could be the goods. The word "goods" has not been altered by the 46th Amendment. That ingredient of a sale continues to have the same definition. The second respect in which Gannon Dunkerley has survived is with reference to the dominant nature test to be applied to a composite transaction not covered by Article 366(29A).*

*Transactions which are mutant sales are limited to the clauses of Article 366(29A). All other transactions would have to qualify as sales within the meaning of Sales of Goods Act 1930 for the purpose of levy of sales tax.*

*75. In our opinion, the essence of the right under Article 366 (29A) (d) is that it relates to user of goods. It may be that the actual delivery of the goods is not necessary for effecting the transfer of the right to use the goods but the goods must be available at the time of transfer must be deliverable and delivered at some stage. It is assumed, at the time of execution of any agreement to transfer the right to use, that the goods are available and deliverable. If the goods, or what is claimed to be goods by the respondents, are not deliverable at all by the service providers to the subscribers, the question of the right to use those goods, would not arise.”*

When the maximum demand is recorded in a meter, the consumer is well within his right to utilise the electricity up to maximum demand throughout the billing period whether he utilises the electricity for a period of 30 minutes only or uses the electricity throughout the billing period up to the maximum demand, the liability to pay remains the same. Agreement between the licensee and consumers and maximum demand recorded in trivector meter on the tariff as approved by the Regulatory Commission liability of the tax within the meaning of Article 366 (29-A(d)) do arise. The right to use up to the maximum demand has been transferred in the electricity as recorded in trivector meter.

When the Legislature has competence to enact law for levying electricity duty on sale or consumption of electricity, the Legislature is fully competent to lay down provisions for determining

the duty and the rate which is to be charged for such determination from different consumers. We do not find anything objectionable or invalid in the definition of rate charged as contained in Section 2(h) of 1952 Act. Section 3 (i) which is a charging section empowers "SUCH RATE MAY BE FIXED EITHER AS A SPECIFIED PERCENTAGE OF THE RATE CHARGED OR AS A SPECIFIED SUM PER UNIT." Section 3(1) thus specifically empowers the State to fix rate in both the manner i.e. either on specified percentage of the rate charges or as a specified sum per unit. The notification dated 13.9.2012 has been issued by the State in exercise of its powers under section 3(1). The notification dated 13.9.2012 which has been extracted above, indicates that notifications imposes duty on both the factor for example in items No. (i) (ii) and (iii) fixed percentage of the rate charged has been provided whereas for item No. (iv) i.e. for consumption in case of one part of Tariff duty has been provided at the rate of 9 paise per unit. The notification dated 13.9.2012 is thus fully in accordance with the powers given under section 3(1) of the 1952 Act.

Whether electricity duty can be charged on demand charges from a consumer governed by two part tariff came for consideration before apex Court in AIR 1976 SC 1100 **M/s Northern India Iron and Steel Company Vs. State of Haryana and others**. It is necessary to note the facts and the issues in the aforesaid case and law as laid down by the apex Court. The question which came for consideration of the apex Court in the above case was as to whether Haryana State Electricity Board was entitled to claim any demand charge from appellants in respect of supply of electric energy to them and whether Board was entitled to charge any duty under the Punjab Electricity (Duty) Act, 1958 on the demand charge. In paragraph 1 of the judgment, the question was noted which is to the following effect:

*“1. In these appeals by special leave the common question for determination is whether the Haryana State Electricity Board (briefly, the Board), respondent No. 2, is entitled to claim any demand charge from the appellants in respect of the supply of electric energy to them and whether the State of Haryana, respondent No. 1 is entitled to charge any duty under, the Punjab Electricity (Duty) Act, 1958 on the demand charge. Several connected Writ petitions were disposed off by the High Court of Punjab & Haryana by a common judgment and this judgment will govern all the cases which had been heard together by us.”*

In paragraph 6, two questions arose for consideration, which are to the following effect.

*“6. The two questions which fall for our determination in these appeals are:*

*(1) Whether on the facts and in the circumstances of the cases the Board is entitled to claim any demand charge; if so, to what extent?*

*(2) Whether any duty is leviable on the demand charge; if so, to what extent?”*

In paragraphs 10,11 and 12, the apex Court rejected the contention that no electricity duty is chargeable on the demand charge. In the Punjab Electricity (Duty) Act, 1958, the duty was chargeable on the net rate of the Board which included the demand charge. Rule 3(1) had been quoted in paragraph 11 of the judgment. In 1952 Act words used is a 'rate charged' which includes the demand charge also. Thus, in the Punjab Rule, the words used

was 'net rate' whereas in 1952 Act, the word used is 'rate charged' on which duty is leviable. Paragraphs 10,11 and 12 of the judgments are quoted below:

*“ 10. Coming to the question of duty, we have no hesitation in an outright rejection of the extreme contention put forward on behalf of the appellants that no duty is leviable at all on the demand charge. But it is clear, and this was fairly conceded to by the Solicitor General appearing for the State of Haryana that the amount of duty payable will be on the actual amount of demand charge reliable from the consumer after the proportionate reduction under Clause 4(f) of the tariff.*

*11. Section 3 of the Duty Act says that there shall be levied and paid to the State Government on the energy supplied by the Board to a consumer a duty to be called the "electricity duty", computed at the rates indicated in the various clauses of Sub-section (1) of Section 3. The expression used in the various clauses is "where the energy is supplied" to a particular type of consumer, then the rate of duty will be as specified therein. On the basis of the said expression the argument put forward on behalf of the appellant was that the duty could be levied only on the energy charges for the actual amount of energy supplied. Such an argument is too obviously wrong to be accepted. Reading the clauses as a whole it would be seen that the duty is chargeable on the price of energy supplied in a month. The price of energy in a two-part tariff system would mean and include the energy charge as also the demand charge. This is made further, clear by the manner of calculation provided in Rule 3 of the Punjab Electricity (Duty) Rules, 1958. Sub-rule (1)*



says:

*The duty under Clause (iii) and (iv) of Sub-section (1) of Section 3 of the Act shall be calculated on the price of the energy recoverable at the net rate of the Board which will include the, demand charge when the Supply is governed by a two-part tariff.*

**12.** *It is, therefore, manifest that the duty under the Duty Act is chargeable not only on the energy charge but also on the demand charge when the supply is governed by two-part tariff and it is chargeable on the actual amount of demand charge realisable from consumer.”*

The above judgment which is a three Judges Bench judgment, fully covers the present case and fully supports the contention of Sri C.B. Yadav, learned Additional Advocate General that duty is chargeable on rate charged which includes the demand charge also.

The sheetanchor of the arguments of the learned Counsel for the petitioner is a two Judges Bench judgment of the apex Court reported in (2007) 5 SCC 447 **Southern Petrochemical Industries Co. Ltd. vs. Electricity Inspector and E.T.I.O. and Ors.** In the said case, the apex Court had occasion to examine Tamil Nadu Tax on Consumption or Sale of Electricity Act, 2003. Several writ petitions were filed before the Madras High Court challenging the validity of the aforesaid Act. A Division Bench of the Madras High Court dismissed all the writ petitions vide its judgment dated 13.7.2007, against which matter was taken to the apex court. Section 3 of the 2003 Act was a charging section, which was noted in paragraph 18 of the judgment in following words:

**“18.** *Section 3 of the 2003 Act is the charging provision in*

*terms whereof every licensee and every person other than a licensee is required to pay every month to the Government in the prescribed manner, a tax on the electricity sold or consumed during the previous month at the rate specified thereunder. Section 4, however, contains a non-obstante clause stating that no electricity tax shall be payable under Section 3 on the sale of electricity by a licensee to the persons nominated thereunder. It contains almost an identical provision of the 1939 Act. The 2003 Act provides for a complete machinery for assessment of the electricity duty payable. It also provides for an appeal from an order of assessment of electricity tax.”*

The High Court had framed seven issues which were all decided against the petitioners. Before the apex Court only issues No. 1,3,4 and 7 were pressed which were noticed in paragraph 24 of the judgment, which are to the following effect:

**“24.** *We may notice the same at the outset:*

*“(1) The Tamil Nadu Act 12 of 2003 levying tax on consumption or sale of electricity is invalid for want of assent of the President of India, in view of Article 288(2) of the Constitution of India.*

*(2)*

*(3) The impugned Act is repugnant to Section 29 of the Electricity Regulatory Commissions Act, 1998. The Central Act, 1996 provided for the fixation of tariff for electricity to vest with the Commission. The tariff so fixed should be held to include the entire price payable for the energy. Thus, the impugned State Act which imposes a tax on the sale or consumption of electricity is repugnant*

*to the Central Law. Since the State Act had not received the assent of the President, it is not saved by Article 254(2) of the Constitution. Hence, it is invalid in law.*

*(4) Under the Tamil Nadu Electricity Taxation on Consumption Act, 1962, some of the appellants were exempted from payment of tax on*

*consumption of self-generated energy. Even though this Act 1962 has been repealed by the present Act, in view of Section 20(2)(a) of the impugned Act, their rights are protected. Therefore, they are entitled to continue the exemption from payment of tax.*

*(5) \*\*\**

*(6) \*\*\**

*(7) The tax on consumption should be actual consumption. It cannot include the maximum/sanctioned demand charges. As such, the tax on consumption cannot be levied on such electricity which is lost in transmission. The tax on consumption of electricity should be based on the electricity consumed and not on the electricity lost in transmission."*

For the purpose of present case, issue No. 7 as noted above is relevant. The issue was that the tax on consumption cannot be levied on such electricity which is lost in transmission. The tax on consumption of electricity should be based on the electricity consumed and not on the electricity lost in transmission. Issue No. 7 was answered by the High Court which has been noticed in paragraph 29 of the judgment which is to the following effect:

**"29.** *In relation to argument No. 7, the High Court held that there being two types of consumers, viz., Low*

*Tension consumers and High Tension consumers, tax being payable only on High Tension consumers and as tariff is collected on the permitted demand, levy thereof on maximum demand is permissible in law stating:*

*"52. With regard to the High Tension connections, a twin tariff system is adopted, one rate as per KVA for each unit consumed, the other rate is on permitted demand as per KVA. It is pointed out that as per the definition of maximum demand, the same is determined on the energy delivered at a point of supply. Even though the tariff is collected on the permitted demand, the tax is levied only on the maximum demand, that is, on the energy consumed."*

Submissions made by learned Additional Advocate General before the High Court was also noted in paragraph 30 which was to the effect that the taxes are imposed on the maximum demand which is what is really consumed by them as against the permitted demand quote paragraph 30:

*"30. A statement made by the learned Advocate General as to actually on what basis tax is collected was recorded in the following terms:*

*"53. Now, it is submitted by the learned Advocate General that the maximum demand is what is really consumed by them as against the permitted demand and therefore, the taxes are imposed only on the demand charges and it is based on actual consumption."*

The apex Court in paragraph 58 of the judgment had held that the Legislature of State of Tamil Nadu was fully competent to legislate the 2003 Act. Paragraph 58 is quoted as below:

*“58. Legislative competence of the State of Tamil Nadu to legislate the impugned Act is beyond any dispute. It cannot, therefore, be said that the State's action in enacting the Act suffers from colourable exercise of any power. Thus, it can be safely concluded that the State has not over-stepped its limits of power. [See K.C. Gajapati Narayan Deo and Others v. The State of Orissa, 1954 SCR 1 and R.S. Joshi, Sales Tax Officer, Gujarat and Others v. Ajit Mills Limited and Another, (1977) 4 SCC 98]”*

The apex Court from paragraphs 138 to paragraph 154 considered the demand charge. The apex court laid down that the tax on tariff and tax on consumption and sale of energy operates in different field. There cannot be any dispute to the above proposition laid down by the apex Court. While considering the maximum demand, following was laid down in paragraphs 140 and 143:

*“140. Thus, what is permissible for the purpose of framing a tariff need not necessarily be permissible for levy of tax. Tariff for supply of High Tension energy is in two parts, viz., (a) units consumed and (b) maximum demand. The High Court proceeded on a wrong premise to hold that the tax is levied only on the maximum demand, i.e., on the energy consumed. It is now accepted that the maximum demand indicator installed in a factory premises of a consumer of High Tension electrical energy shows the maximum amount of energy drawn during any consecutive thirty minutes in a total month of consumption of electrical energy. Maximum demand charge is fixed on that basis although the connected demand may be much more.*

*143. From the definitions of aforementioned types of demand, it would appear that maximum demand in a month means the highest value of the energy delivered at the point of supply of the consumer during any consecutive thirty minutes in a month. It is, therefore, incorrect to contend that there does not exist any distinction between actual consumption and maximum demand. The High Court itself has noticed a distinction between Low Tension consumption and High Tension consumption. There indeed exists such a definition. Therefore, in our opinion, such a construction would not be correct."*

In paragraph 152 of the judgment, the apex Court noticed the earlier judgment in *M/s Northeer India Iron & Steel Co. (supra)*. In paragraph 153 of the judgment apex Court noticed an earlier decision in **State of Mysore Vs. West Coast Paper Mills** (1975) 3 SCC 448. It is useful to quote paragraphs 152 and 153 which are to the following effect:

*"152. Strong reliance has been placed by Mr. Andhyarujina on a decision of this Court in M/s. Northern India Iron & Steel Co. v. State of Haryana and Another [(1976) 2 SCC 877] wherein it has been held:*

*"10. Coming to the question of duty, we have no hesitation in an outright rejection of the extreme contention put forward on behalf of the appellants that no duty is liviable at all on the demand charge. But it is clear, and this was fairly conceded to by the Solicitor General appearing for the State of Haryana, that the amount of duty payable will be on the actual amount of demand*

*charge realisable from the consumer after the proportionate reduction under clause 4(f) of the tariff.*

*11. Section 3 of the Duty Act says that there shall be levied and paid to the State Government on the energy supplied by the Board to a consumer a duty to be called the electricity duty, computed at the rates indicated in the various clauses of sub-section (1) of Section 3. The expression used in the various clauses is where the energy is supplied to a particular type of consumer, then the rate of duty will be as specified therein. On the basis of the said expression the argument put forward on behalf of the appellant was that the duty could be levied only on the energy charges for the actual amount of energy supplied. Such an argument is too obviously wrong to be accepted. Reading the clauses as a whole it would be seen that the duty is chargeable on the price of energy supplied in a month. The price of energy in a two-part tariff system would mean and include the energy charge as also the demand charge. This is made further clear by the manner of calculation provided in Rule 3 of the Punjab Electricity (Duty) Rules, 1958. Sub-rule (1) says:*

*'3(1)The duty under clauses (iii) and (iv) of sub-section (1) of Section 3 of the Act shall be calculated on the price of the energy recoverable at the net rate of the Board which will include the demand charge when the supply is governed by a two-part tariff.'*

*In that case, no term like "net energy" existed.*

**153.** *We may notice that this Court in West Coast Papers*

*Mills Ltd (supra)*, held that no tax can be invoked on transmission loss stating:

"7. We have set out the relevant provisions of the Act, and it would appear therefrom that electricity tax is payable on the units of energy consumed. The one question with which we are concerned in this appeal is whether electricity tax is payable in respect of the electrical energy which is lost in transmission as a result of transmission loss or transformer loss. So far as this question is concerned, we are of the view that no tax is payable on the electricity so lost. The entire scheme of the Act is to tax the consumption of electrical energy. Where some energy is not consumed but lost before it reaches the point of consumption, the question of levy of tax on consumption of such energy would not in the very nature of things arise. The place of consumption of electrical energy is normally at some distance from the place where electrical energy is generated. Electrical energy has consequently to be transmitted through metal conductors to the place where it is consumed. Such transmission admittedly entails loss of some electrical energy and what is lost can plainly be not available for consumption and as such would not be consumed. If a person, for example, generates 100 units of electrical energy and loses 10 units in the process of transmission from the point of generation to the point of consumption, he would in the very nature of things be able to supply only 90 units of electrical energy to the consumers. The tax which would be payable on the electrical energy consumed in such a case would be only for 90 units and not 100 units. To hold otherwise and to realise tax on 100 units of electrical energy would be tantamount to levying



*tax on the generation or production of electrical energy and not on its consumption. Such a tax on the generation or production of electrical energy is plainly not permissible under the Act. The fact that the consumer happens in the present case to be the same Company which generated the electrical energy would, in our opinion, make no material difference."*

Paragraph 154 of the judgment is also relevant where the apex Court noticed permitted maximum demand and recorded demand. In paragraph 154, the two judges Bench held that the earlier decision of the apex court in **Northern India Iron & Steel Co. v. State of Haryana and Anr.** (*supra*) did not assign any reason and further the said decision did not take into consideration the provisions of Article 366 (12) of the Constitution of India or the effect of Entry 53 List II Seventh Schedule of the Constitution of India. Paragraphs 154 of the judgment is quoted as below:

*"154. Our attention has been drawn to a simple bill, from a perusal whereof it appears that although permitted MD was 350 KVA, the recorded demand being 144 KVA, electricity tax was charged only on the basis of 144 KVA and not on the basis of 350 KVA. Keeping in view the fact that the maximum demand postulates something other than actual delivery of electricity, the question of imposition of any tax thereupon does not arise. The decision of this Court in M/s. Northern India Iron & Steel Co. (*supra*) did not assign any reason. The said decision did not take into consideration the provisions of Article 366 (12) of the Constitution of India or the effect of Entry 53 of List II of the Seventh Schedule of the Constitution of India. It has also not been taken into consideration that the State cannot impose tax only because the State*

*Electricity Board would be entitled to levy tax on certain services. It would bear repetition to state that the concept of tariff and tax is different. Whereas tariff would include a list of charges, the tax must be on actual basis. It is also not the case nor can it be that imposition of tax on actual sale or consumption of electrical energy was impossible keeping in view of the particular fact situation. As noticed hereinbefore, two different meters are installed; one, for the purpose of actual consumption of electrical energy and another being a trivector, the same merely records the maximum demand.”*

Although two Judges Bench in the above case in paragraph 154 has observed that no reasons were assigned in **Northern India Iron and Steel Company** case (*supra*), the reasons given in the aforesaid case has already been extracted above which indicate that for taking the view that electricity duty can be imposed on demand charges, the two part Tariff system, Rule 3 of the Punjab Electricity (Duty) Act, 1958 were referred to. The very argument that no electricity duty can be charged on the demand charge since the demand charge does not refer to electricity consumption, was not accepted in *M/s Northern India Iron and Steel Company (supra)*. The consequence is that the three Judges Bench in **M/s Northern India Iron and Steel Company** case (*supra*) holds that electricity duty can be charged on the consumption charges whereas contrary view has been expressed in the Two Judges Bench in **Southern Petrochemical Industries Co.** (*supra*) after noticing the earlier judgment. The judgment of the apex Court in *M/s Northern India Iron and Steel Company* case (*supra*) being a three Judges judgment, we feel ourselves bound by the said judgment. Subsequent judgment in **Southern Petrochemical Industries Co.** (*supra*) being a two judges judgment, we feel ourselves bound by the judgment in **M/s**

**Northern India Iron and Steel Company** (*supra*), as laid down by the Constitution Bench of the apex Court in 2002 (4) SCC 578 **P. Ramachandra Rao Vs. State of Karnataka** in paragraph 28. The Constitution bench in the said case laid down the well settled principle of precedent in following words:

“28. ....The other reason why the bars of limitation enacted in Common Cause (I), Common Cause (II) and Raj Deo Sharma (I) and Raj Deo Sharma (II) cannot be sustained is that these decisions though two or three-judge Bench decisions run counter to that extent to the dictum of Constitution Bench in A.R. Antulay's case and therefore cannot be said to be good law to the extent they are in breach of the doctrine of precedents. The well settled principle of precedents which has crystallised into a rule of law is that a bench of lesser strength is bound by the view expressed by a bench of larger strength and cannot take a view in departure or in conflict therefrom.....”

It may be further relevant to note that in Southern Petrochemicals case, the provisions akin to section 2(h) of 1952 Act was not under consideration. M/s Northern India Iron and Steel Company case (*supra*) was distinguished by the two Judges Bench in Southern Petrochemicals case observing that “*in that case no term like net energy existed.*” In M/s Northern India Iron and Steel Company case (*supra*), the duty was leviable on net rate of the Board which included the demand charge and similarly in 1952 Act by virtue of section 2(h) rate charge includes demand charge. In view of the aforesaid reasons, we feel ourselves bound by the earlier three Judges Bench in **Northern India Iron & Steel Co. v. State of Haryana and Anr.** (*supra*).

Learned Counsel for the petitioners had cited certain judgments for the proposition that while construing a taxing statute strict interpretation be adopted. In this context, reliance has been placed on (1989)1 SCC 44 **Member-secretary, Andhra Pradesh State Board for Prevention and Control of Water Pollution vs. Andhra Pradesh Rayons Ltd. and Ors**, where it was laid down that an Act of fiscal nature must be construed strictly literal. The judgment of the apex Court in **Manish Maheshwari vs Asstt. Commissioner Of Income Tax** (2007) 3 SCC 794 had also been relied laying down that a taxing statute should be construed strictly. There cannot be any dispute to the proposition as laid down by the apex Court in the aforesaid cases. The 1952 Act being a taxing statute has to be strictly construed, whereas Entry 53 List II Seventh Schedule, which is a legislative entry must be interpreted in a broad way so as to give the widest amplitude of power to the Legislature to legislate and not in a narrow and pedantic sense as laid down by the Constitution Bench in **The Jiyajeerao Cotton Mills Ltd. Vs. State of Madhya Pradesh** (supra). As noted above, the charging section i.e. Section 3 of the 1952 Act imposes duty on both events i.e. sale of electricity or consumption of electricity.

In view of the foregoing discussions, our answer to the above three issues are as follows:

1. Section 3(2) of the 1952 Act as well as Section 3 of the 1952 Act are not ultra-vires to Entry 53, List II of Seventh Schedule of the Constitution of India.
2. Imposition of electricity duty as a fixed percentage on the rate charged in two part tariff system is within the legislative competence of the State.
3. imposition of electricity duty on fixed charge/demand

charge in the electricity bills of the petitioners is constitutionally permissible.

The issue no. 4 relates to challenge to the provisions of Section 3 of the Act on the ground of excessive delegation of essential legislative function without providing for any guidelines. The Legislature, who under the Constitution of India has been entrusted legislative function has to perform its function as per the provisions of the Constitution of India. Whether the legislative functions, which are primarily entrusted to the Legislature can be delegated, and if delegated to what extent, is the question which has come up for consideration before the different courts including the apex court. Excessive delegation of legislative function is in essence abdication of power by Legislature, which has been disapproved time and again. However, looking to the complexity of various Governmental functions, the delegation of legislative function to some extent has become the necessity and in various legislation delegation has been made and has been sustained. Learned Counsel for the petitioners elaborating his submissions contended that although the State Government has been delegated the power to fix rate of electricity duty under section 3 but said power is wholly uncanalised and tends to make the exercise of powers arbitrarily which vitiates the provisions itself. Learned Counsel for the petitioners further submits that the mere fact that sub-section (2) of Section 3 prescribes a ceiling for fixing the rate of electricity duty, does not amount laying down guidelines for exercise of powers. He submits that prescribing maximum limit does not absolve the Legislature from laying down the legislative policy for fixing the rate of electricity duty. Much reliance has been placed on the judgment of the apex Court in **Corporation of Calcutta and another Vs. Liberty Cinema AIR 1965 SC 1107**. In the aforesaid case, challenge was made to provisions of sub-section (2) of Section 548 of the Calcutta Municipal Act, 1951 which authorises the Corporation to fix such

rate as may be provided for fee to be charged for grant of a licence for a cinema house. The levy of licence fee was challenged before the High Court, which allowed the writ petition, against which the Corporation went in appeal. The challenge was made to the provisions of sub-section (2) of Section 548 of the 1951 Act on the ground that it gave arbitrary power of taxation to the Corporation. The apex Court considered the issue as to whether the delegation of essential legislative powers is permissible and if the fixing rate of tax is left to another body what should be the necessary conditions. The apex Court in the said case laid down following in paragraphs 24:

*"24. ....Now, the authorities are clear that it is not unconstitutional for the legislature to leave it to the executive to determine details relating to the working of taxation laws, such as the selection of persons on whom the tax is to be laid, the rates at which it is to be charged in respect of different classes of goods, and the like." The Act was a statute imposing taxes for revenue purposes. This case would appear to be express authority for the proposition that fixation of rates of taxes may be legitimately left by a statute to a non-legislative authority, for we see no distinction in principle between delegation of power to fix rates simpliciter; if power to fix rates in some cases can be delegated then equally the power to fix rates generally can be delegated. No doubt Pandit Banarsi Das's case(1) was not concerned with fixation of rates of taxes; it was a case where the question was on what subject mater, and therefore on what persons, the tax could be imposed. Between the two we are unable to distinguish in principle, as to which is of the essence of legislation; if the power to decide who is to pay the tax is not an essential part of*

*legislation, neither would the power to decide the rate of tax be so. Therefore we think that apart from the express observation made, this case on principle supports the contention that fixing of the rate of a tax is not of the essence of legislative power.”*

Further the apex Court laid down that when power to fix rate is left to another body, Legislature must provide guidance for such fixation. It was further observed that providing provision for such maximum only sets out a limit of the rate to be imposed and a limit is only a limit and not a guidance. Following was laid down in paragraph 26:

*“26. No doubt when the power to fix rates of taxes is left to another body, the legislature must provide guidance for such fixation. The question then is, was such guidance provided in the Act ? We first wish to observe that the validity of the guidance cannot be tested by a rigid uniform rule; that must depend on the object of the Act giving power to fix the rate. It is said that the delegation of power to fix rates of taxes authorised for meeting the needs of the delegate to be valid, must provide the maximum rate that can be fixed, or lay down rules indicating that maximum. We are unable to see how the specification of the maximum rate supplies any guidance as to how the amount of the tax which no doubt has to be below the maximum, is to be fixed. Provision for such maximum only sets out a limit of the rate to be imposed and a limit is only a limit and not a guidance.”*

In a subsequent Constitution Bench judgment reported in AIR 1967 SC 1895 **Devi Das Gopal Krishnan and Ors. v. State of**

**Punjab and Ors.**, the apex Court had again occasion to examine various aspects of delegation of legislative functions. The provisions of Section 5 of Punjab General Sales Tax Act, 1948 as well as the Amendment Act, 1952 were under challenge. Both the above provisions which were under challenge have been quoted in paragraph 8 which are to the following effect:

*“ We shall now proceed to consider the points seriatim.  
The provisions relevant to the first two points read thus :*

*East Punjab General Sales Tax Act (46 of 1948)*

*Section 5. Subject to the provisions of this Act, there shall be levied on the taxable turnover every year of a dealer a tax at such rates as the Provincial Government may by notification direct.*

*East Punjab General Sales Tax (Second Amendment) Act, 1952(Act No. 19 of 1952).*

*Section 2. Amendment of Section 5 of Punjab Act 46 of 1948 :*

*In sub-section (1) of section 5 of the East Punjab General Sales Tax Act, 1948, after the word "rates" the following words shall be inserted and shall be deemed always to have been so inserted, namely, 'not exceeding two pice in a rupee'.”*

Following the judgment of the apex court in **Corporation of Calcutta and another Vs. Liberty Cinema** (*supra*), following was laid down in paragraph 10:



*"10. The law on the subject is fairly well settled, though difficulties are met in its application to each case. In Corporation of Calcutta v. Liberty Cinema MANU/SC/0026/1964 : [1965]2SCR477 on which Mr. Ganapati Iyer relied relates to a levy imposed on cinema houses under the Calcutta Municipal Act (33 of 1951). There, the majority held that the levy therein was a tax, that the fixing of a rate of tax was not of the essence of legislative power, that the fixing of rates might be left to a non legislative body and that when it was so left to such a body, the Legislature must provide guidance for such fixation. The majority held in that case such a guidance was found in the monetary needs of the Municipality for discharging the functions entrusted to it under the Act. Sarkar J., speaking for the majority said thus :*

*"It (the Municipal Corporation) has to perform various statutory functions. It is often given power to decide when and in what manner the functions are to be performed. For all this it needs money and its needs will vary from time to time, with the prevailing exigencies. Its power to collect tax, however, is necessarily limited by the expenses required to discharge those functions. It has, therefore, where rates have not been specified in the statute, to fix such rates as may be necessary to meet its needs. That, we think, would be sufficient guidance to make the exercise of its power to fix the rates valid."*

*If this decision is an authority for the position that the Legislature can delegate its power to a statutory authority to levy taxes and fix the rates in regard thereto, it is equally an authority for the position that the said statute to be valid must give a guidance to the said authority for*

*fixing the said rates and that guidance cannot be judged by stereotyped rules but would depend upon the provisions of a particular Act. To that extent this judgment is binding on us. But we cannot go further and hold, as the learned counsel for the respondents asked us to do, that whenever a statute defines the purpose or purposes for which a statutory authority is constituted and empowers it to levy a tax that statute necessarily contains a guidance to fix the rates; it depends upon the provisions of each statute.”*

The law on the subject was clearly stated in paragraph 15 of the judgment which is to the following effect:

*“15. Further citation is unnecessary, for the principle of excessive delegation is well settled and the cases are only illustrations of the application of the said principle. The law on the subject may briefly be stated thus :  
 “The Constitution confers a power and imposes a duty on the legislature to make laws. The essential legislative function is the determination of the legislative policy and its formulation as a rule of conduct. Obviously it cannot abdicate its functions in favor of another. But in view of the multifarious activities of a welfare State, it cannot presumably work out all the details to suit the varying aspects of a complex situation. It must necessarily delegate the working out of details to the executive or any other agency. But there is a danger inherent in such a process of delegation. An overburdened legislature or one controlled by a powerful executive may unduly overstep the limits of delegation. It may not lay down any policy at all; it may not declare its policy in vague and general terms; it may not set down any standard for the*

*guidance of the executive; it may confer an arbitrary power on the executive to change or modify the policy laid down by it without reserving for itself and control over subordinate legislation. This self effacement of legislative power in favor of another agency either in whole or in part is beyond the permissible limits of delegation. It is for a Court to hold on a fair, generous and liberal construction of an impugned statute whether the legislature exceeded such limits. But the said liberal construction should not be carried by the Courts to the extent of always trying to discover a dormant or latent legislative policy to sustain an arbitrary power conferred on executive authorities. It is the duty of the Court to strike down without any hesitation any arbitrary power conferred on the executive by the legislature.*

*See Vasantlal Maganbhai Sanjanwala v. The State of Bombay (1961) 3 S.C.R. 341."*

Further in paragraph 22, it was noticed that amendment by which the rate was clarified by 2 pice in a rupee was held to be a clear guidance . Paragraphs 22 is quoted below:

*"22. Even so it was contended that section 5, as amended, only gave the maximum rate and did not disclose any policy giving guidance to the executive for fixing any rate within that maximum. Here we are concerned with sales-tax. If the Act had said "2 pice in a rupee" it would be manifest that it was a cleat guidance. But as the Act applies to sales or purchase of different commodities it had become necessary to give some discretion to the Government in fixing rate. Conferment of reasonable area of discretion by a fiscal statute has been approved by this Court in more than one decision : see*

*Khandige Sham Bhatt v. The Agricultural Income-tax Officer [1963]3SCR809. At the same time a larger statutory discretion placing wide gap between the minimum and the maximum rates and thus enabling the Government to fix an arbitrary rate may not be sustained. In the ultimate analysis, the permissible discretion depends upon the facts of each case. The discretion to fix the rate between 1 pice and 2 pice in a rupee is so insignificant that it is not possible to hold that it exceeds the permissible limits. It follows that section 5 of the Act as amended is valid.”*

Another case relied is a judgment of the apex Court in (2012) 8 SCC 680 **Delhi Race Club Ltd. vs. Union of India (UOI) and Ors.** In the above case, licence fee for horse race was to be fixed by the Government under the Mysore Race Courses Licensing Act, 1952, which was made applicable to Union territory of Delhi. In the Rules framed by the administration of Union territory of Delhi namely Delhi Race Course Licensing Rules, 1985. Licence fee was fixed as Rs. 2000/-. By amendment dated 7.3.2001 the said amount was enhanced to Rs. 20,000/-. Challenge was made to the Rules. It was also contended that there is delegation of essential legislative functions without any guidelines. Referring to earlier judgements of the apex Court in *Corporation of Calcutta and another Vs. Liberty Cinema* (supra) and *Devi Das Gopal Krishnan and Ors. v. State of Punjab and Ors* (supra) following was laid down in paragraphs 27 and 30:

*“27. Our attention was also invited to a seven Judge Bench decision in **Municipal Corporation of Delhi** (supra) where the majority again took the view that the legislature can delegate non essential legislative functions, but while delegating such functions, there must*

*be a clear legislative policy which serves as guidance for the authority on which the function is delegated. As long as a legislative policy can be culled out with sufficient clarity or a standard is laid down, Courts should not interfere with the discretion that undoubtedly rests with the legislature in determining the extent of delegation necessary in a particular case.*

**30.** *From the conspectus of the views on the question of nature and extent of delegation of legislative functions by the Legislature, two broad principles emerge, viz. (i) that delegation of non essential legislative function of fixation of rate of imposts is a necessity to meet the multifarious demands of a welfare state, but while delegating such a function laying down of a clear legislative policy is pre-requisite and (ii) while delegating the power of fixation of rate of tax, there must be in existence, inter-alia, some guidance, control, safeguards and checks in the concerned Act. It is manifest that the question of application of the second principle will not arise unless the impost is a tax. Therefore, as long as the legislative policy is defined in clear terms, which provides guidance to the delegate, such delegation of a non essential legislative function is permissible. Hence, besides the general principle that while delegating a legislative function, there should be a clear legislative policy, these judgments, which were vociferously relied upon before us, will have no bearing unless the levy involved is tax.*

Learned Additional Advocate General Sri C.B. Yadav on the other hand contended that the provisions of 1952 Act does not suffer from any excessive delegation. He submits the issues have

already been decided against the petitioners by the apex Court in AIR 1988 SCC 1737 **State of U.P. and Ors. v. Renusagar Power Co. and Ors.** In the aforesaid case, Section 3 of 1952 Act came for consideration. Under section 3(4), the State Government was empowered to fix different rates of electricity duty in relation to different clauses of consumption of energy. Renu Sagar Power Company had claimed exemption. In the above context, the apex Court laid down following in paragraph 72:

*“72. Shri Sen for the respondents is right that in view of the ceilings prescribed the power conferred upon the State under Section 3(1) of the Act by itself is valid and does not amount to excessive delegation. See also in this connection the observations of this Court in Devi Das Gopal Krishnan and Ors. v. State of Punjab and Ors. [1967]3SCR557 and Ram Bachan Lal v. The State of Bihar .”*

Learned Counsel for the petitioners refuting the submissions of learned Additional Advocate General has submitted that the observations made by the apex Court in paragraph 72 is only an obiter and the said observation cannot be treated to be a binding precedent under Article 141 of the Constitution of India. He submits that in the said case there was no challenge to section 3 nor the court decided the issue except by making the above observations in paragraph 72.

From the law as laid down by the apex Court in the above noted judgments, it is clear that the function of fixing the rate of tax can be delegated by the Legislature to an administrative authority. It is also well established that while delegating the function of fixing rate of tax by a delegatee, there has to be sufficient guidelines to exercise that power. Delegation of power for fixation of rate of tax

without there being any guidelines in the legislation tends to give an arbitrary power, exercise of which may lead to an arbitrary action. Learned Counsel for the petitioner have also submitted that mere prescribing maximum ceiling as in Section 3(2) of the 1952 Act cannot be treated to be a sufficient guidelines for exercise of power by a delegatee.

In view of the above background now we proceed to examine the provisions of section 3 which is a charging section to find out as to whether there are any guidelines under the 1952 Act apart from the fixing of maximum limit as per section 3(2). Section 3(1) empowers the State Government to determine a duty at such rates or rates as may from time to time be fixed. Section 3(1) further contains a condition that "*and such rate may be fixed either as a specified percentage of the rate charged or as specified sum per unit*". Sub-section (2) of Section 3 further provides that electricity duty shall not exceed 50% of the rate charged in respect of clauses (a) and (b) of sub-section (1). Further sub-section (3) of Section 3 provides "*in respect of clause (c) of sub-section (1), the electricity duty shall be not less than one paise or more than six paise per unit*". Cumulative consideration of all the above sub-sections of Section 3 disclose sufficient guidelines in fixing of rate by the State Government. Present is not a case of only fixing of ceiling of maximum limit, rather there are other guidelines for fixing the rate, which are contained in section itself. As noticed above, sub-section (1) of section 3 itself contains conditions that rate may be fixed either as a specified percentage of the rate charged or as a specified sum per unit. We thus, are of the view that the Act itself contains guidelines for fixing the rate and present is not a case where there are no guidelines provided under the Act for fixing the rate of electricity duty. It is relevant to note that in **Devi Das Gopal Krishnan and Ors. v. State of Punjab and Ors** (*supra*) there was no guideline provided for fixing the rates and by Amendment Act of

1952 the words “not exceeding two piece in a rupee” was added. The apex Court after noticing the amendment held that there was a clear guidance. Following was laid down in paragraph 22:

*“22. Even so it wits contended that section 5, as amended, only gave the maximum rate and did not disclose any policy giving guidance to the executive for fixing any rate within that maximum. Here we are concerned with sales-tax. If the Act had said "2 pice In a rupee" it would be manifest that it was a clear guidance. But as the Act applies to sales or purchases of different commodities it had become necessary to give some discretion to the Government in fixing the rate. Conferment of reasonable area of discretion by a fiscal statute has been approved by this Court in more than (me decision : see Khandige Sham Bhat v. The Agricultural Income-tax Officer(1). At the same time a larger statutory discretion placing a wide gap between the minimum and the maximum rates and thus enabling the Government to fix an arbitrary rate may not be sustained. In the ultimate analysis, the permissible discretion depends upon the facts of each case. The discretion to fix the rate between 1 pice and 2 pice in a rupee is so insignificant that it is not possible to hold that it exceeds the permissible limits. It follows that section 5 of the Act as amended is valid.”*

In the above view of the matter, the present is not a case of only prescribing the maximum limit for fixing a rate but other guidelines are also decipherable from the Act. It was also submitted before us that in various taxation statute, the provision of laying of Rules and notification before the State legislature has been provided to make effective control over the notifications and Rules



which is absent in the 1952 Act. Reference has been made to the U.P. Value Added tax Act and the provisions of U.P. Tax on Entry of Goods into Local Area Act, 2007. Referring to Section 10 of 2007 Act, it is submitted that the said provisions provides that the notifications made in section to be laid before each House of the Legislature. Reference to Andhra Pradesh Value Added Tax Act, 2005 and Bihar Value Added Tax Act, 2005 has also been made which also contains similar provisions of laying before the Legislature. In so far as laying of Rules and Notifications before the Legislature is concerned that is a legislative device for control on subordinate legislation. Control on subordinate legislation may be made in different modes and manner. When the Legislature itself provides sufficient guidance for exercise of delegated Legislation, it is not always necessary to make a provision for laying of the Rules and Notifications before the Legislature. Mere non containing of the provisions for laying notification before the Legislature, in no manner invalidate section 3 of the 1952 Act. The observations of the apex Court in *State of U.P. Vs. Renu Sagar Power Company (supra)* rejecting the arguments made on behalf of Renu Sagar Power Co. that Section 3(1) does not amount to excessive delegation has to be given due weight.

In view of the above discussions, we find no force in the submission of learned Counsel for the petitioners that section 3 is vitiated due to not providing any guidelines regarding fixation of rate by the State Government.

**Whether enhancement of electricity duty to the extent of five times is exorbitant and arbitrary.**

The next submission of learned Counsel for the petitioners is that enhancement of electricity duty by notification dated 13.9.2012 to the extent of five times is exorbitant and arbitrary. It is submitted that the tariff has been fixed by the U.P. Electricity Regulatory

Commission from time to time which is revised upwardly giving corresponding rise in the electricity duty itself.

Under section 3 the State has been empowered to fix rate of electricity duty by notification in the Gazette. When the power has been given to the State Government to fix the rate it has also the power to enhance the duty. The argument is that the duty has been enhanced about five times. In *State of U.P. and Ors. v. Renusagar Power Co. and Ors. (supra)*, following observations were made by the apex Court in paragraph 75:

*“ 75. ....Price fixation, in our opinion, which is ultimately the basis of rise in cost because of the rise of the electricity duty is not a matter for investigation of Court. This question was examined by this Court in Union of India and another v. Cynamide India Ltd. and another, [1987] 2 S.C.C. 720 where one of our learned brothers who delivered the judgment of the High Court of Allahabad was a party. There in exercise of the powers under section 3(2)(c) of the Essential Commodities Act. the Drugs (Prices Control) order, 673*

*1979 was made. The Central Government thereafter issued notification thereunder. At page 741 of the report, Chinnappa Reddy, J. speaking for the Court referring to a passage of the Administrative Law by Schwartz with approval expressed the view that those powers were more or less legislative in character. Fixation of electricity tariff can also to a certain extent be regarded of this category. Chinnappa Reddy, J. Observed at page 735 of the report that price fixation is more in the nature of a legislative activity than any other.....”*

In **Delhi Race Club Ltd. vs. Union of India and Ors** (*supra*) the licence fee was enhanced ten times. The said enhancement was challenged, which enhancement was upheld. In view of the above, the arguments of learned Counsel for the petitioners that enhancement is exorbitant and arbitrary, cannot be accepted. The rate fixed by notification dated 13.9.2012 cannot be said to be arbitrary nor deserves to be set aside on this ground.

**Whether 1952 Act is a Temporary Act:**

Learned Counsel for the petitioners submitted that the statement of objects and reasons of 1952 Act indicate that the duty was imposed to meet the expenditure of Rs. 13.58 crores on power development projects and after raising the said amount, the purpose and object of the Act came to an end. It is submitted that the 1952 Act was enacted for the above limited purpose and the Act in essence was a temporary Act which after accomplishment of above object of meeting the expenditure of Rs. 13.58 crores, the Act itself has come to an end. He submits that no further electricity duty can be realised nor there are any pleadings on behalf of the respondents to indicate that for which power development project the electricity duty is being imposed by notification dated 13.9.2012.

Justice G.P. Singh in 'Principles of Statutory Interpretation' in 13<sup>th</sup> Edition had explained about perpetual and temporary statutes. In Chapter VII, at page 669 to 6670, following have been stated :

*“ A statute is either perpetual or temporary. It is perpetual when no time is fixed for its duration, and such a statute remains in force until its repeal which may be expressed or implied. A perpetual statute is not perpetual in the sense that it cannot be repealed; it is perpetual in the sense that it is not abrogated by efflux of time or by non-user. A statute is temporary when its duration is only for a*

*specified time, and such a statute expires on the expiry of the specified time unless it is repealed earlier. Simply because the purpose of a statute, as mentioned in its preamble, is temporary, the statute cannot be regarded as temporary when no fixed period is specified for its duration. The Finance Acts which are annual Acts are not temporary Acts and they often contain provisions of a general character which are of a permanent operation.”*

The apex Court in (1969) 2 SCC 96 **Manganti Subramanyam Vs. The State of Andhra Pradesh**, while considering the provisions of Andhra Pradesh (Andhra Area) Estate Communal Forest and Private Lands (Prohibition of Alienation) Act, 1947 held that since no fixed duration of Act was specified, it cannot be held to be a temporary Act. Following was laid down in paragraph 4:

*“4. The purpose of the Act was to prohibit the alienation of communal, forest and private lands in estates in the Province of Madras and the preamble to the Act shows that it was enacted to prevent indiscriminate alienation of communal, forest and private lands in estates in the Province of Madras pending the enactment of legislation for acquiring the interests of landholders in such estates and introducing ryotwari settlement therein. No fixed duration of the Act was specified and it is impossible to hold that merely because of the above preamble the Act became a temporary Act.....”*

Again the Apex Court in (2001) 7 SCC 358 **District Mining Officer and others Vs. Tata Iron and Steel Co. and another** laid down following in paragraph 20:

*“20. ....A Statute can be said to be either perpetual or*

*temporary. It is perpetual when no time is fixed for its duration and such a statute remains in force until its repeal which may be express or implied. But a Statute is temporary when its duration is only for a specified time and such a Statute expires on the expiry of the specified time, unless it is repealed earlier.”*

The preamble of 1952 Act provides an Act to levy duty on the consumption of electrical energy in U.P. Although the statement of objects and reasons refers to additional expenditure of 13.58 crores as set out in five year plan but the statement of object cannot be confined only to raising of additional revenue of Rs. 13.58 crores. The last two lines of statement of object reads “*Additional resources have therefore to be found, the bulk, of which can be raised only by means of fresh taxation.*” More so provisions of the Act do not contain any such indication that the Act was enacted for attaining any temporary purpose. The Act has been amended by the Legislature by U.P. Act No. 2 of 1971, U.P. Act No. 8 of 1975, U.P. Act No. 12 of 1982, U.P. Act No. 11 of 1985, which clearly indicates that the Act is not a temporary statute and has been enacted as a perpetual statute. The statement of objects and reasons may be relevant for ascertaining the purpose and object of the Act however, when there is no express provision in the Act limiting the operation of the Statute some observations made in the statement of object cannot be read to mean that the Act was a temporary statute. The submission of learned Counsel for the petitioners in this regard, cannot be accepted.

**Non deposit of electricity duty in the consolidated fund of the State:**

Learned Counsel for the petitioners have submitted that the electricity duty which is being realised through various Corporations is not being deposited in the consolidated fund of the State.

Learned Counsel for the petitioners have pointed out that in the counter affidavit filed on behalf of the State, the pleadings to the effect that the amount of electricity duty is not deposited in the consolidated fund of the State, have not been denied rather it has been pleaded in the counter affidavit sworn by Sri H.S. Bhatt dated 14.8.2013 that the amount received by the State Government as electricity duty is being adjusted as subsidy granted to U.P. Power Corporation Ltd. Further it has been pleaded in the counter affidavit that the amount which is recovered under the Head of electricity duty by the U.P. Power Corporation Ltd. would be regularly deposited under the relevant budget head in the month September 2013 and the details of the amount would be produced to the finance Department through electricity department.

Learned Counsel for the petitioners further submits that in view of the stand taken by the respondents that electricity duty is adjusted towards the subsidy which is to be paid by the State, the fact is proved that the electricity duty is not deposited in the consolidated fund of the State. It is submitted that under Article 266 of the Constitution of India, the electricity duty realised by the State has to be deposited in the consolidated fund of the State. It is further submitted that as per Section 65 of the Electricity Act 2003, the subsidy is to be provided by the State in advance. Article 266 of the Constitution of India provides as follows:

***"266. Consolidated Funds and public accounts of India and of the States.-***

*(1) Subject to the provisions of Article 267 and to the provisions of this Chapter with respect to the assignment of the whole or part of the net proceeds of certain taxes and duties to States, all revenues received by the Government of India, all loans raised by that Government by the issue of treasury bills, loans or ways and means*

*advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled "the Consolidated Fund of India", and all revenues received by the Government of a State, all loans raised by that Government by the issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled "the Consolidated Fund of the State".*

*(2) All other public moneys received by or on behalf of the Government of India or the Government of a State shall be entitled to the public account of India or the public account of the State, as the case may be.*

*(3) No moneys out of the Consolidated Fund of India or the Consolidated Fund of a State shall be appropriated except in accordance with law and for the purposes and in the manner provided in this Constitution."*

Article 266(1) provides that all revenue received by the Government is to form part of the consolidated fund of the State. On the strength of the above submission, the challenge of the petitioners is that the State is not entitled to levy any electricity duty since the amount is not being deposited in the consolidated fund of the State. Sub Article (3) of Article 266 further provides that no money out of consolidated fund of the State shall be appropriated except in accordance with law and for the purposes and in the manner provided in the Constitution. In the present batch of writ petitions, the challenge is to the levy of electricity duty and the notification dated 13.9.2012 enhancing the electricity duty. Even for argument sake, it is accepted that the State is not acting in conformity with Article 266 regarding making the amount of

electricity duty as part of consolidated fund, whether that action may invalidate the notification dated 13.9.2012, is the question to be considered.

The apex Court in AIR. 1966 SC 416 **Jaora Sugar Mills (P) Ltd vs State Of Madhya Pradesh And Others** had occasion to consider Article 266. In the said case, validity of The Sugar Cane Cess (Validation) Act, 1961 was questioned. The apex Court held that the validity of the Act must be judged in the light of the legislative competence of the Legislature which passes the Act and may have to be examined in certain cases by reference to the question as to whether fundamental rights of citizens have been improperly contravened. It was further observed that normally it would be inappropriate and indeed illegitimate to hold an enquiry into the manner in which the funds raised by an Act would be dealt with when the Court is considering the question about the validity of the Act itself. Following was laid down in paragraph 17:

*“17. Mr. Pathak has raised another contention against the validity of the Act. He argues that the Act has not been passed for the purposes of the Union of India, and the recoveries of cesses which are retrospectively authorised by it are not likely to go in the Consolidated Fund of India. He contends that the recoveries have already been made by the respective States and they have gone into their respective Consolidated Funds. In support of this argument, Mr. Pathak has referred to the general scheme of the devolution of revenues between the Union and the States which is provided for by the relevant Articles contained in Part XII of the Constitution and he has relied more particularly on the provisions of Act. 266. Article 266, no doubt, provides for two different Consolidated Funds and Public Accounts, one in relation*



*to India and the other in relation to the respective States.*

*It reads thus:-*

*.....*

*.....*

*.....*

*It will be noticed that the contention raised by Mr. Pathak on the basis of Art. 266 makes an assumption and that is that the cesses already recovered by the different States will not be transferred to the Consolidated Fund of India, but will remain with the respective States; and that such a position would invalidate the law itself. We are not prepared to accept this argument as well. What happens to the cesses already recovered by the respective States under their invalid laws after the enactment of the impugned Act, is a matter with which we are not concerned in the present proceedings. It is doubtful whether a plea can be raised by a citizen in support of his case that the Central Act is invalid because the moneys raised by it are not dealt with in accordance with the provisions of Part XII generally or particularly the provisions of Art. 266. We will, however, assume that such a plea can be raised by a citizen for the purpose of this appeal. Even so, it is difficult to understand how the Act can be said to be invalid because the cesses recovered under it are not dealt with in the manner provided by the Constitution. The validity of the Act must be judged in the light of the legislative competence of the Legislature which passes the Act and may have to be examined in certain cases by reference to the question as to whether fundamental rights of citizens have been improperly contravened, or other considerations which may be relevant in that behalf. Normally, it would be inappropriate and indeed illegitimate to hold an enquiry*

*into the manner in which the funds raised by an Act would be dealt with when the Court is considering the question about the validity of the Act itself. As we have just indicated, if the taxes or cesses recovered under an Act are not dealt with in the manner prescribed by the Constitution, what remedy a citizen may have and how it can be enforced, are questions on which we express no opinion in this appeal. All we are considering at this stage is whether even on the assumption made by Mr. Pathak, it would be permissible for him to contend that the Act which is otherwise valid, is rendered invalid because the funds in question will not go into the Consolidated Fund of India. In truth, this argument again proceeds on the basis that Parliament has passed the Act not for the purpose of treating the recoveries made as those under its provisions retrospectively enacted, but for the purpose of validating the said recoveries as made under the invalid State Acts; and we have already pointed out that s. 3 completely negatives such an assumption. Therefore, we do not think that Mr. Pathak is right in contending that the provisions of the Act are invalid in any manner.”*

In the above view of the matter, we are of the view that on the above submission of learned Counsel for the petitioners, section 3 of the 1952 Act or notification dated 13.9.2012 cannot be held to be suffered from any invalidity. The deposit of a duty in the consolidated fund of the State or its expropriation is an issue which may have different consequences which in these writ petitions need not be gone into. But we are certain that on the said ground no invalidity can be found in the levy of electricity duty.

**Whether consultation with U.P. Electricity Regulatory Commission obligatory.**

Now the last submissions of the learned Counsel for the petitioners have to be considered which is to the effect that U.P. Electricity Regulatory Commission was required to be consulted by State Government before issuing the notification dated 13.9.2012. The U.P. Electricity Regulatory Commission has been constituted under the U.P. Electricity Reforms Act, 1999. As per Sections 61 and 62 of the Electricity Act, 2003, the tariff is to be determined by the appropriate commission. The tariff is list of charges on which the electricity is supplied by the Board/Corporation. In *Southern Petrochemical Industries Co. Ltd. vs. Electricity Inspector and E.T.I.O. and Ors* (supra), the apex Court had laid down that tariff and tax are two different ends. In the scheme of Electricity Act, 2003, U.P. Electricity Regulatory Commission is not to determine the electricity duty, which is governed by 1952 Act. The present is not a case of any dispute regarding the tariff which has been determined by U.P. Electricity Regulatory Commission. Copy of the tariff order dated 19.10.2012 and earlier tariff orders have been brought on record. There is no challenge in the writ petitions to any of the tariff orders nor this Court is to go into the issue of fixation of tariff. The submissions of the petitioners that U.P. Electricity Regulatory commission was required to be consulted by the State Government before issuing the notification dated 13.9.2012, is not supported by any provision of any statute or the scheme of levy of electricity duty as per 1952 Act. The levy and imposing of electricity duty is a duty to be determined by the State Government. The tariff on which the electricity is supplied was earlier determined by the Electricity Board under the Electricity Supply Act, 1948 and now by U.P. Electricity Regulatory Commission under the 2003 Act. There is no statutory provision which may indicate that the State is required to consult the U.P. Electricity Regulatory Commission before determining the electricity duty which is to be charged under

section 3 of the 1952 Act. The State is the sole authority to determine the rates of duty to be charged under section 3 and which power has been delegated by Legislature to the State under section 3. The power to fix rate by the State is not controlled by any other body including the U.P. Electricity Regulatory Commission. Thus, the submission of learned Counsel for the petitioners that before issuing the notification dated 13.9.2012, U.P. Electricity Regulatory Commission was required to be consulted, has no legs to stand.

In view of the foregoing discussions, we do not find any substance in any of the submissions of learned Counsel for the petitioners. The petitioners are not entitled for any relief in these writ petitions and all the writ petitions are dismissed.

Parties shall bear their own costs.

**Order Date :- 16.1.2014**

LA/-