2026:KER:63705

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 722 OF 2026

JUDGMENT DATED 17.02.2026 IN WP(C) NO.24671 OF 2025

OF HIGH COURT OF KERALA

APPELLANTS/PETITIONERS:

1 D.MANOHARAN
AGED 62 YEARS
S/O LATE DAMODARAN, RESIDING AT ATTUKAL BHAVAN, TC NO.20/1735-1, KARAMANA PO, THIRUVANANTHAPURAM,, PIN - 695002

2 ASWATHY AGENCIES
REPRESENTED BY ITS PROPRIETOR S.MANI, AGED 64 YEARS, S/O. SISUPALAN, VAKKOM.P.O, THRIRUVANANTHAPURAM, PIN - 695308

BY ADVS.
SHRI.N.KRISHNA PRASAD
SHRI.S.RAMESH BABU (SR.)
SRI.P.SHANES METHAR
SRI.IMAM GRIGORIOS KARAT
SHRI.A.MOHAMMED FAIZAL
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.
SHRI.PUSHPARAJ.K.P
SHRI.DEEPAK VARUGHESE MATHEW
SMT.GEETHU SUSAN VARGHESE

RESPONDENTS:

1 UNION OF INDIA
REPRESENTED BY ITS SECRETARY, MINISTRY OF LABOUR & EMPLOYMENT, GOVT. OF INDIA, SHRAM SHAKTI BHAWAN, RAFI MARG, NEW DELHI, PIN - 110001

2 STATE OF KERALA
REPRESENTED BY ITS PRINCIPAL SECRETARY, DEPARTMENT OF WATER RESOURCES, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

3 KERALA WATER AUTHORITY

REPRESENTED BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM, THIRUVANANTHAPURAM,, PIN - 695033

4 THE SUPERINTENDING ENGINEER
OFFICE OF THE SUPERINTENDING ENGINEER, PUBLIC HEALTH CIRCLE, KERALA WATER AUTHORITY, MUVATTUPUZHA, PIN - 686661

5 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, KERALA WATER AUTHORITY, PROJECT DIVISION, KATTAPANA, PIN - 685515

6 KERALA BUILDING AND OTHER CONSTRUCTION WORKERS WELFARE BOARD
REPRESENTED BY ITS SECRETARY, NIRMAN BHAVAN, METTUKKADA, THYCAUD P.O., THIRUVANANTHAPURAM, PIN - 695014

BY ADVS.
SMT.KRISHNA S., CGC
GOVERNMENT PLEADER
SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI.K.C.VINCENT, ADDL.ADVOCATE GENERAL
SHRI. GEORGIE JOHNY, SC, KWA

RAJU SEBASTIAN-SPL.GP

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.944/2026, 974/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 944 OF 2026

AGAINST THE JUDGMENT DATED 17.02.2026

IN WP(C) NO.10467 OF 2025 OF HIGH COURT OF KERALA

APPELLANT:

SALIL VARGHESE
AGED 55 YEARS
MANJOORAN HOUSE, KOODAPUZHA, CHALAKUDY.P.O., THRISSUR, PIN - 680307

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.A.MOHAMMED FAIZAL
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.

RESPONDENTS:

1 UNION OF INDIA
REPRESENTED BY ITS SECRETARY, MINISTRY OF LABOUR & EMPLOYMENT, GOVT. OF INDIA, SHRAM SHAKTI BHAWAN, RAFI MARG, NEW DELHI, PIN - 110001

2 STATE OF KERALA
REPRESENTED BY ITS PRINCIPAL SECRETARY, DEPARTMENT OF WATER RESOURCES, GOVERNMENT SECRETARIATE, THIRUVANANTHAPURAM, PIN - 695001

3 KERALA WATER AUTHORITY
REPRESENTED BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM, THIRUVANANTHAPURAM, PIN - 695033

4 THE SUPERINTENDING ENGINEER
OFFICE OF THE THE SUPERINTENDING ENGINEER, P.H. CIRCLE, KERALA WATER AUTHORITY, KALMANDAPAM, PALAKKAD, PIN - 678001

5 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, KERALA WATER AUTHORITY,

WS PROJECT DIVISION, PALAKKAD, PIN - 678001

6 KERALA BUILDING AND OTHER CONSTRUCTION WORKERS WELFARE BOARD
REP. BY ITS SECRETARY, NIRMAN BHAVAN, METTUKKADA, THYCAUD.P.O., THIRUVANANTHAPURAM, PIN - 695014

BY ADVS.
O.M.SHALINA, DEPUTY SOLICITOR GENERAL OF INDIA
GOVERNMENT PLEADER
SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
ASOK M.CHERIAN, ADDL. ADVOCATE GENERAL
SHRI.T.S.SHYAM PRASANTH, SENIOR G.P.
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

2026:KER:63705

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 974 OF 2026

AGAINST THE JUDGMENT DATED 17.02.2026

IN WP(C) NO.26117 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

REENA ENGINEERS AND CONTRACTORS PVT. LTD.
REPRESENTED BY ITS MANAGING DIRECTOR/AUTHORISED SIGNATORY
K.C.JAMES, 602, SHIV TOWER, PATTO PLAZA, PANAJI, GOA., PIN - 403001

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.

RESPONDENTS/RESPONDENTS:

1 KERALA WATER AUTHORITY
REP. BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM, THIRUVANTHAPURAM., PIN - 695010

2 THE SUPERINTENDING ENGINEER
OFFICE OF THE SUPERINTENDING ENGINEER KERALA WATER AUTHORITY, P.H CIRCLE (KANNUR) THANA, KANNUR, PIN - 670012

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, KERALA WATER AUTHORITY, PROJECT DIVISION, MATTANNUR, KANNUR., PIN - 670702

4 KERALA CONSTRUCTION WORKERS WELFARE FUND BOARD
REP. BY ITS CHAIRMAN, NIRMAN BHAVAN, METTUKADA, THYCAUD, THIRUVANANTHAPURAM, PIN - 695014

BY ADV SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 975 OF 2026

AGAINST THE JUDGMENT DATED 17.02.2026

IN WP(C) NO.26128 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

REENA ENGINEERS AND CONTRACTORS PVT. LTD.
REPRESENTED BY ITS MANAGING DIRECTOR/AUTHORISED SIGNATORY K.C.JAMES, 602, SHIV TOWER, PATTO PLAZA, PANAJI, GOA., PIN - 403001

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.ARJUN P.V.
SHRI.A.MOHAMMED FAIZAL

RESPONDENTS/RESPONDENTS:

1 KERALA WATER AUTHORITY
REP. BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM, THIRUVANTHAPURAM, PIN - 695010

2 THE SUPERINTENDING ENGINEER
OFFICE OF THE SUPERINTENDING ENGINEER KERALA WATER AUTHORITY P.H CIRCLE (KANNUR) THANA, KANNUR, PIN - 670012

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, KERALA WATER AUTHORITY, PROJECT DIVISION, MATTANNUR, KANNUR, PIN - 670702

4 KERALA CONSTRUCTION WORKERS WELFARE FUND BOARD
REP. BY ITS CHAIRMAN, NIRMAN BHAVAN, METTUKADA, THYCAUD, THIRUVANANTHAPURAM, PIN - 695014

BY ADVS.
SHRI.SUJITH MATHEW JOSE, ADDITIONAL STANDING COUNSEL, KERALA WATER AUTHORITY
SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1084 OF 2026

AGAINST THE JUDGMENT DATED 17.02.2026

IN WP(C) NO.17041 OF 2025 OF HIGH COURT OF KERALA

APPELLANT:

JOSEPH JOHN
AGED 56 YEARS
S/O. JOHN, RESIDING AT MONIPPILLIL HOUSE, AVOLI (PO),
MUVATTUPUZHA, ERNAKULAM, PIN - 686670

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.A.MOHAMMED FAIZAL
SHRI.ARJUN P.V.

RESPONDENTS:

1 UNION OF INDIA
REP. BY ITS SECRETARY, MINISTRY OF LABOUR & EMPLOYMENT,
GOVT. OF INDIA, SHRAM SHAKTI BHAWAN, RAFI MARG, NEW DELHI,
PIN - 110001

2 STATE OF KERALA
REPRESENTED BY ITS PRINCIPAL SECRETARY, DEPARTMENT OF

WATER RESOURCES, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM, PIN - 695001

3 KERALA WATER AUTHORITY
REPRESENTED BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM, THIRUVANANTHAPURAM, PIN - 695033

4 THE SUPERINTENDING ENGINEER
OFFICE OF THE SUPERINTENDING ENGINEER, KERALA WATER AUTHORITY, PUBLIC HEALTH CIRCLE, KOTTAYAM, PIN - 686002

5 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, KERALA WATER AUTHORITY, PROJECT DIVISION, KOTTAYAM, PIN - 686002

6 KERALA BUILDING AND OTHER CONSTRUCTION WORKERS WELFARE BOARD
REPRESENTED BY ITS SECRETARY, NIRMAN BHAVAN, METTUKKADA, THYCAUD P.O., THIRUVANANTHAPURAM, PIN - 695014

BY ADVS.
SHRI.VISHNU J., CGC
SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

CNR : KLHC010237362026

2026:KER:63705

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1089 OF 2026

AGAINST THE JUDGMENT DATED 17.02.2026

IN WP(C) NO.39126 OF 2024 OF HIGH COURT OF KERALA

APPELLANT:

JOSEPH JOHN
AGED 56 YEARS
S/O. JOHN, RESIDING AT MONIPPILLIL HOUSE, AVOLI (PO),
MUVATTUPUZHA, ERNAKULAM, PIN - 686670

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.A.MOHAMMED FAIZAL
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.

RESPONDENTS:

1 UNION OF INDIA
REP. BY ITS SECRETARY, MINISTRY OF LABOUR & EMPLOYMENT,
GOVT. OF INDIA, SHRAM SHAKTI BHAWAN, RAFI MARG, NEW DELHI,
PIN - 110001

2 STATE OF KERALA

REP BY ITS PRINCIPAL SECRETARY, DEPARTMENT OF WATER RESOURCES, GOVERNMENT SECRETARIATE, THIRUVANANTHAPURAM, PIN - 695001

3 KERALA WATER AUTHORITY
REP. BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM, THIRUVANTHAPURAM, PIN - 695033

4 THE SUPERINTENDING ENGINEER
OFFICE OF THE SUPERINTENDING ENGINEER, KERALA WATER AUTHORITY, PH CIRCLE-ALAPPUZHA, PIN - 688001

5 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, KERALA WATER AUTHORITY, PROJECT DIVISION, ALAPPUZHA (KIIFB), ALAPPUZHA, PIN - 688001

6 KERALA BUILDING AND OTHER CONSTRUCTION WORKERS WELFARE BOARD
REP. BY ITS SECRETARY, NIRMAN BHAVAN, METTUKKADA, THYCAUD.P.O., THIRUVANANTHAPURAM, PIN - 695014

BY ADVS.
SHRI.T.V.VINU, CGC
SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1103 OF 2026

AGAINST THE JUDGMENT DATED 17.02.2026

IN WP(C) NO.43299 OF 2024 OF HIGH COURT OF KERALA

APPELLANT:

SIVANKUTTY NAIR.G
AGED 58 YEARS
S/O.GANGADHARAN PILLAI, MADATHILKULANGARA VEEDU,
POTHENCODE.P.O., THIRUVANANTHAPURAM, PIN - 695584

BY ADVS.
SHRI.N.KRISHNA PRASAD
SRI.P.SHANES METHAR
SHRI.A.MOHAMMED FAIZAL
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.

RESPONDENTS:

1 KERALA WATER AUTHORITY
REP. BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM,
THIRUVANTHAPURAM, PIN - 695033

2 THE SUPERINTENDING ENGINEER
OFFICE OF THE SUPERINTENDING ENGINEER PUBLIC HEALTH

CNR : KLHC010237362026

2026:KER:63705

CIRCLE, KERALA WATER AUTHORITY OBSERVATORY HILLS, THIRUVANANTHAPURAM, PIN - 695033

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, KERALA WATER AUTHORITY, PROJECT DIVISION, THIRUVANANTHAPURAM, PIN - 695033

4 KERALA BUILDING AND OTHER CONSTRUCTION WORKERS WELFARE BOARD
REP. BY ITS SECRETARY, NIRMAN BHAVAN, METTUKKADA, THYCAUD.P.O., THIRUVANANTHAPURAM, PIN - 695014

5 UNION OF INDIA
REP. BY ITS SECRETARY, MINISTRY OF LABOUR & EMPLOYMENT, GOVT. OF INDIA, SHRAM SHAKTI BHAWAN, RAFI MARG, NEW DELHI, PIN - 110001

6 STATE OF KERALA
REP BY ITS PRINCIPAL SECRETARY, DEPARTMENT OF WATER RESOURCES, GOVERNMENT SECRETARIATE, THIRUVANANTHAPURAM, PIN - 695001

BY ADVS.
SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI.RAHUL VENUGOPAL, CGC
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

CNR : KLHC010237362026

2026:KER:63705

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1119 OF 2026

JUDGMENT DATED 17.02.2026

IN WP(C) NO.32542 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

JOSEPH JOHN
AGED 56 YEARS
S/O. JOHN, RESIDING AT MONIPPILLIL HOUSE, AVOLI (PO), MUVATTUPUZHA, ERNAKULAM., PIN - 686670

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.A.MOHAMMED FAIZAL
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.
SHRI.PUSHPARAJ.K.P

RESPONDENTS/RESPONDENTS :

1 KERALA WATER AUTHORITY
REP. BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM, THIRUVANTHAPURAM., PIN - 695033

2 THE SUPERINTENDING ENGINEER

OFFICE OF THE SUPERINTENDING ENGINEER, KWA, P. H.CIRCLE, KOTTAYAM., PIN - 686002

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER. KWA, PROJECT DIVISION, KOTTAYAM., PIN - 686002

4 KERALA BUILDING AND OTHER CONSTRUCTION WORKERS WELFARE BOARD
REP. BY ITS CHAIRMAN, NIRMAN BHAVAN, METTUKKADA, THYCAUD.P.O., THIRUVANANTHAPURAM., PIN - 695014

BY ADV SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1123 OF 2026

JUDGMENT DATED 17.02.2026

IN WP(C) NO.32521 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

JOSEPH JOHN
AGED 56 YEARS
/O. JOHN, RESIDING AT MONIPPILLIL HOUSE, AVOLI (PO),
MUVATTUPUZHA, ERNAKULAM., PIN - 686670

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.A.MOHAMMED FAIZAL
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.
SHRI.PUSHPARAJ.K.P

RESPONDENTS/RESPONDENTS:

1 KERALA WATER AUTHORITY
REP. BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM,
THIRUVANTHAPURAM, PIN - 695033

2 THE SUPERINTENDING ENGINEER

OFFICE OF THE SUPERINTENDING ENGINEER, KWA, P. H.CIRCLE, KOTTAYAM, PIN - 686002

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER. KWA, PROJECT DIVISION , MEENACHL-MALANKARA, KOTTAYAM., PIN - 686002

4 KERALA BUILDING AND OTHER CONSTRUCTION WORKERS WELFARE BOARD
REP. BY ITS CHAIRMAN, NIRMAN BHAVAN, METTUKKADA, THYCAUD.P.O., THIRUVANANTHAPURAM, PIN - 695014

BY ADV SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1145 OF 2026

JUDGMENT DATED 17.02.2026

IN WP(C) NO.29735 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

JOSEPH JOHN
AGED 56 YEARS
S/O JOHN, RESIDING AT MONIPPILLIL HOUSE , AVOLI (PO),
MUVATTUPUZHA, ERNAKULAM., PIN - 686670

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.A.MOHAMMED FAIZAL
SHRI.ARJUN P.V.
SHRI.PUSHPARAJ.K.P

RESPONDENTS/RESPONDENTS:

1 KERALA WATER AUTHORITY
REPRESENTED BY ITS MANAGING DIRECTOR, JALA BHAVAN,
VELLAYAMBALAM, THIRUVANANTHAPURAM., PIN - 695033

2 THE SUPERINTENDING ENGINEER
OFFICE OF THE SUPERINTENDING ENGINEE, P.H CIRCLE, KERALA

WATER AUTHORITY, KALMANDAPAM, PALAKKAD, PIN - 678001

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, PROJECT DIVISION, KERALA WATER AUTHORITY, PALAKKAD., PIN - 678001

4 KERALA CONSTRUCTION WORKERS WELFARE FUND BOARD
REP. BY ITS CHAIRMAN, NIRMAN BHAVAN, METTUKADA, THYCAUD, THIRUVANANTHAPURAM., PIN - 695014

BY ADV SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1151 OF 2026

JUDGMENT DATED 17.02.2026

IN WP(C) NO.32312 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

JOSEPH JOHN
AGED 56 YEARS
S/O. JOHN, RESIDING AT MONIPPILLIL HOUSE, AVOLI (PO), MUVATTUPUZHA, ERNAKULAM., PIN - 686670

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.A.MOHAMMED FAIZAL
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.
SHRI.PUSHPARAJ.K.P

RESPONDENTS/RESPONDENTS:

1 KERALA WATER AUTHORITY
REP. BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM, THIRUVANTHAPURAM., PIN - 695033

2 THE SUPERINTENDING ENGINEER

OFFICE OF THE SUPERINTENDING ENGINEER, KWA, PH CIRCLE, KALMANDAPAM, PALAKKAD, PIN - 678001

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, KWA, PROJECT DIVISION, CHITTUR, PALAKKAD, PIN - 678101

4 KERALA BUILDING AND OTHER CONSTRUCTION WORKERS WELFARE BOARD
REP. BY ITS CHAIRMAN, NIRMAN BHAVAN, METTUKKADA, THYCAUD.P.O., THIRUVANANTHAPURAM., PIN - 695014

BY ADV SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1240 OF 2026

JUDGMENT DATED 17.02.2026

IN WP(C) NO.17217 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

JOSEPH JOHN
AGED 56 YEARS
RESIDING AT MONIPPILLIL HOUSE, AVOLI (PO), MUVATTUPUZHA, ERNAKULAM, PIN - 686670

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.A.MOHAMMED FAIZAL
SRI.IMAM GRIGORIOS KARAT
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.

RESPONDENTS/RESPONDENTS:

1 KERALA WATER AUTHORITY
REP. BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM, THIRUVANTHAPURAM., PIN - 695010

2 THE SUPERINTENDING ENGINEER

OFFICE OF THE SUPERINTENDING ENGINEER, P.H CIRCLE, KERALA WATER AUTHORITY KALMANDAPAM, PALAKKAD, PIN - 678001

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, WATER SUPPLY PROJECT DIVISION, KERALA WATER AUTHORITY, PALAKKAD, PIN - 678001

4 KERALA CONSTRUCTION WORKERS WELFARE FUND BOARD
REP. BY ITS CHAIRMAN, NIRMAN BHAVAN, METTUKADA, THYCAUD, THIRUVANANTHAPURAM, PIN - 695014

BY ADV SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1241 OF 2026

JUDGMENT DATED 17.02.2026

IN WP(C) NO.29665 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

JOSEPH JOHN
AGED 56 YEARS
S/O. JOHN, RESIDING AT MONIPPILLIL HOUSE, AVOLI (PO),
MUVATTUPUZHA, ERNAKULAM., PIN - 686670

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.A.MOHAMMED FAIZAL
SHRI.HARKISH SREETHU V.S.
SRI.IMAM GRIGORIOS KARAT
SHRI.ARJUN P.V.

RESPONDENTS/RESPONDENTS:

1 KERALA WATER AUTHORITY
REPRESENTED BY ITS MANAGING DIRECTOR, JALA BHAVAN,
VELLAYAMBALAM, THIRUVANANTHAPURAM., PIN - 695033

2 THE SUPERINTENDING ENGINEER

CNR : KLHC010237362026

2026:KER:63705

OFFICE OF THE SUPERINTENDING ENGINEER, KWA, P. H.CIRCLE, COLLECTORATE.P.O., KOTTAYAM., PIN - 686002

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER. KWA, PROJECT DIVISION. , MEENACHL-MALANKARA, COLLECTORATE.P.O., KOTTAYAM., PIN - 686002

4 KERALA CONSTRUCTION WORKERS WELFARE FUND BOARD
REP. BY ITS CHAIRMAN, NIRMAN BHAVAN, METTUKADA, THYCAUD, THIRUVANANTHAPURAM., PIN - 695014

BY ADV SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1242 OF 2026

JUDGMENT DATED 17.02.2026

IN WP(C) NO.17249 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

JOSEPH JOHN
AGED 56 YEARS
RESIDING AT MONIPPILLIL HOUSE, AVOLI (PO), MUVATTUPUZHA, ERNAKULAM., PIN - 686670

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.A.MOHAMMED FAIZAL
SRI.IMAM GRIGORIOS KARAT
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.

RESPONDENTS/RESPONDENTS:

1 KERALA WATER AUTHORITY
REP. BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM, THIRUVANTHAPURAM, PIN - 695010

2 THE SUPERINTENDING ENGINEER

OFFICE OF THE SUPERINTENDING ENGINEER, PUBLIC HEALTH CIRCLE, KERALA WATER AUTHORITY, KOTTAYAM, PIN - 686002

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, PROJECT DIVISION, KERALA WATER AUTHORITY, KOTTAYAM, PIN - 686002

4 KERALA CONSTRUCTION WORKERS WELFARE FUND BOARD
REP. BY ITS CHAIRMAN, NIRMAN BHAVAN, METTUKADA, THYCAUD, THIRUVANANTHAPURAM,, PIN - 695014

BY ADV SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1245 OF 2026

JUDGMENT DATED 17.02.2026

IN WP(C) NO.17121 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

JOSEPH JOHN
AGED 56 YEARS
RESIDING AT MONIPPILLIL HOUSE, AVOLI (PO), MUVATTUPUZHA, ERNAKULAM., PIN - 686670

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.A.MOHAMMED FAIZAL
SRI.IMAM GRIGORIOS KARAT
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.

RESPONDENTS/RESPONDENTS:

1 KERALA WATER AUTHORITY
REP. BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM, THIRUVANTHAPURAM., PIN - 695010

2 THE SUPERINTENDING ENGINEER

OFFICE OF THE SUPERINTENDING ENGINEER, PH-CIRCLE, KERALA WATER AUTHORITY, COLLECTORATE.P.O., KOTTAYAM, PIN - 686002

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, PROJECT DIVISION, KERALA WATER AUTHORITY, KOTTAYAM,, PIN - 686002

4 KERALA CONSTRUCTION WORKERS WELFARE FUND BOARD
REP. BY ITS CHAIRMAN, NIRMAN BHAVAN, METTUKADA, THYCAUD, THIRUVANANTHAPURAM, PIN - 695014

BY ADV SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1246 OF 2026

AGAINST THE JUDGMENT DATED 17.02.2026

IN WP(C) NO.17216 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

JOSEPH JOHN
AGED 56 YEARS
S/O. JOHN, RESIDING AT MONIPPILLIL HOUSE, AVOLI (PO), MUVATTUPUZHA, ERNAKULAM., PIN - 686670

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.A.MOHAMMED FAIZAL
SRI.IMAM GRIGORIOS KARAT
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.

RESPONDENTS/RESPONDENTS:

1 KERALA WATER AUTHORITY
REP. BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM, THIRUVANTHAPURAM., PIN - 695010

2 THE SUPERINTENDING ENGINEER

OFFICE OF THE SUPERINTENDING ENGINEER, PUBLIC HEALTH CIRCLE, KERALA WATER AUTHORITY, KOTTAYAM, PIN - 686002

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, PROJECT DIVISION, KERALA WATER AUTHORITY, KOTTAYAM, PIN - 686002

4 KERALA CONSTRUCTION WORKERS WELFARE FUND BOARD
REP. BY ITS CHAIRMAN, NIRMAN BHAVAN, METTUKADA, THYCAUD, THIRUVANANTHAPURAM, PIN - 695014

BY ADV SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1248 OF 2026

JUDGMENT DATED 17.02.2026

IN WP(C) NO.17075 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

JOSEPH JOHN
AGED 56 YEARS
RESIDING AT MONIPPILLIL HOUSE, AVOLI (PO), MUVATTUPUZHA, ERNAKULAM., PIN - 686670

BY ADVS.
SRI.P.SHANES METHAR
SHRI.N.KRISHNA PRASAD
SHRI.A.MOHAMMED FAIZAL
SRI.IMAM GRIGORIOS KARAT
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.

RESPONDENTS/RESPONDENTS:

1 KERALA WATER AUTHORITY
REP. BY ITS MANAGING DIRECTOR, JALA BHAVAN, VELLAYAMBALAM, THIRUVANTHAPURAM., PIN - 695010

2 THE SUPERINTENDING ENGINEER

OFFICE OF THE SUPERINTENDING ENGINEER, PH-CIRCLE, KERALA WATER AUTHORITY, MUVATTUPUZHA, ERNAKULAM,, PIN - 686661

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, PROJECT DIVISION, KERALA WATER AUTHORITY, KATTAPANA, IDUKKI,, PIN - 685508

4 KERALA CONSTRUCTION WORKERS WELFARE FUND BOARD
REP. BY ITS CHAIRMAN, NIRMAN BHAVAN, METTUKADA, THYCAUD, THIRUVANANTHAPURAM., PIN - 695014

BY ADV SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 17.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1439 OF 2026

JUDGMENT DATED 17.02.2026

IN WP(C) NO.43509 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

BINU MATHEW
AGED 45 YEARS
S/O. LATE MATHEW VARGHESE, KOTTAVIRUTHIL HOUSE, ANAPRAMPA NORTH P.O. THALAVADY, ALAPPUZHA DISTRICT, PIN - 689572

BY ADVS.
SHRI.JOMY GEORGE
SHRI.R.PADMARAJ
SRI.M.J.BENNY
SHRI.SAJEEVAN V.T.
SRI.R.AJITH KUMAR [V.K.EDOM]

RESPONDENTS/RESPONDENTS:

1 UNION OF INDIA
BY ITS SECRETARY, MINISTRY OF LABOUR & EMPLOYMENT, GOVT. OF INDIA, SHRAM SHAKTI BHAWAN, RAFI MARG, NEW DELHI, PIN - 110001

2 STATE OF KERALA

REP BY ITS PRINCIPAL SECRETARY, DEPARTMENT OF WATER RESOURCES, GOVERNMENT SECRETARIATE, THIRUVANANTHAPURAM, PIN - 695001

3 KERALA WATER AUTHORITY
REP. BY ITS MANAGING DIRECTOR JALA BHAVAN. VELLAYAMBALAM, THIRUVANTHAPURAM, PIN - 695033

4 THE SUPERINTENDING ENGINEER
OFFICE OF THE SUPERINTENDINC ENGINEER, KERALA WATER AUTHORITY, PH CIRCLE KALMANDAPAM, PALAKKAD, PIN - 678001

5 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, KERALA WATER AUTHORITY, PROJECT DIVISION, ALAPPUZHA (KILFB), ALAPPUZHA, PIN - 688001

6 KERALA BUILDING AND OTHER CONSTRUCTION WORKERS WELFARE BOARD
REP, BY ITS SECRETARY, NIRMAN BHAVAN, METTUKKADA, THYCAUD.P,O. THIRUVANANTHAPURAM, PIN - 695014

BY ADVS.
GOVERNMENT PLEADER
SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI.K.C.VINCENT, ADDL.ADVOCATE GENERAL

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE THE CHIEF JUSTICE MR. SOUMEN SEN

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19TH DAY OF AUGUST 2026 / 28TH SRAVANA, 1948

WA NO. 1515 OF 2026

JUDGMENT DATED 17.02.2026

IN WP(C) NO.29501 OF 2024 OF HIGH COURT OF KERALA

APPELLANT/PETITIONER:

JOSEPH JOHN
AGED 56 YEARS
S/O.JOHN, RESIDING AT MONIPPILLIL HOUSE, AVOLI (PO),
MUVATTUPUZHA, ERNAKULAM., PIN - 686670

BY ADVS.
SRI.P.SHANES METHAR
SHRI.A.MOHAMMED FAIZAL
SHRI.N.KRISHNA PRASAD
SRI.IMAM GRIGORIOS KARAT
SHRI.HARKISH SREETHU V.S.
SHRI.ARJUN P.V.
SHRI.PUSHPARAJ.K.P

RESPONDENTS/RESPONDENTS:

1 KERALA WATER AUTHORITY
REPRESENTED BY ITS MANAGING DIRECTOR, JALA BHAVAN,
VELLAYAMBALAM, THIRUVANANTHAPURAM., PIN - 695033

2 THE SUPERINTENDING ENGINEER
OFFICE OF THE SUPERINTENDING ENGINEER, P.H CIRCLE, KERALA WATER AUTHORITY, MUVATTUPUZHA., PIN - 686661

3 THE EXECUTIVE ENGINEER
OFFICE OF THE EXECUTIVE ENGINEER, PROJECT DIVISION, KERALA WATER AUTHORITY, KATTAPPANA., PIN - 685508

4 KERALA CONSTRUCTION WORKERS WELFARE FUND BOARD
REP. BY ITS CHAIRMAN, NIRMAN BHAVAN, METTUKADA, THYCAUD, THIRUVANANTHAPURAM., PIN - 695014

BY ADV SHRI.C.S.AJITH PRAKASH, SC, KERALA BUILDING AND OTHER CONSTRUCTION WORKER'S WELFARE BOARD
SHRI. RAJU SEBASTIAN, SPL. GP
SHRI. GEORGIE JOHNY, SC, KWA

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17.08.2026, ALONG WITH WA.722/2026 AND CONNECTED CASES, THE COURT ON 19.08.2026 DELIVERED THE FOLLOWING:

SOUMEN SEN, C.J.
&
SYAM KUMAR V.M., J.

W.A. Nos. 722, 944, 974, 975, 1084, 1089, 1103, 1119, 1123, 1145, 1151, 1240, 1241, 1242, 1245, 1246, 1248, 1439 & 1515 of 2026

Dated this the 19th day of August, 2026

J U D G M E N T

Soumen Sen, C.J

1. These writ appeals involve common questions of law and facts and, by consent of the parties, are heard together and disposed of by this common judgment.
2. The appellants are Class A registered work contractors with the 1st respondent, Kerala Water Authority. They have been awarded work by the 1st respondent mainly in connection with drawing of pipelines and other related works.
3. The question that arises for consideration in these cases is with regard to the deduction proposed to be made from the

contract amounts at the rate of 1% thereof, towards the payment of the Cess payable under the provisions of the Building and other Construction Workers Welfare Cess Act, 1996 (for short, the "Cess Act").

4. The works awarded are relating to the supply, erection, testing and commissioning of a clear water distribution system under an item-wise Bill of Quantities (BoQ) contract. Under the accepted schedule of rates, various items of work have been separately identified and priced, thereby clearly distinguishing between the supply of materials and equipment on the one hand, and construction-related activities on the other.

5. A dispute arose between the parties in relation to the levy and deduction of cess under the Cess Act read with the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (for short, "the Regulation Act".)

6. Under the statutory scheme, cess is leviable on the cost of construction incurred in respect of “building or other construction work” as defined under Section 2(1)(d) of the Regulation Act.

7. The grievance of the appellants is that the Kerala Water Authority (KWA) deducted cess at the rate of 1% (one per cent) on the entire contract value and corresponding bill amounts without distinguishing between components constituting “building or other construction work” and those representing mere supply of materials, equipment, pipes, valves, specials and other goods. According to the appellants, the accepted BoQ contract clearly segregates the supply component from the construction component and, therefore, cess could be levied only on that portion of the contract value attributable to activities falling within the ambit of Section 2(1)(d) of the Regulation Act.

8. The appellants relied upon the decision of the Hon’ble Supreme Court in ***Uttar Pradesh Power Transmission***

Corporation Ltd. and Another v. CG Power and Industrial Solutions Ltd. and Another[1] and contended that a pure supply contract is outside the scope of the Regulation Act and consequently beyond the reach of the Cess Act. It was argued that the same principle would apply even where supply and construction components are incorporated in a single contract, provided that the item-wise BoQ enables clear identification and segregation of the supply portion from the construction activities.

9. The respondents resisted the claim contending that the contract in question was a composite works contract and that cess was liable to be deducted on the entire contract value. According to them, the cost of construction corresponded to the value of the contract and the terms of the contract entitled the Authority to deduct one per cent from the bill amounts towards cess.

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[1] (2021) 6 SCC 15

10. The learned Single Judge disposed of the writ petitions holding, *inter alia*, that the contract was a composite works contract attracting the provisions of the Cess Act. While granting liberty to the appellants to approach the competent Assessing Authority and establish, on facts, that certain activities did not fall within the scope of Section 2(1)(d) of the Regulation Act, the learned Single Judge upheld the deduction of cess from the bill amounts. The learned Single Judge also expressed the view that the cost of construction would include the profit element of the contractor.

11. Aggrieved by the impugned judgment dated 17th February, 2026 in W.P.(C) No.29735 of 2024 and connected cases, the appellants have preferred the present writ appeals contending that cess can be levied only on the cost attributable to “building or other construction work” as defined under the Regulation Act and not on the entire contract value, particularly the portions relating to supply of

materials and equipment which do not involve any construction activity.

12. The learned counsel appearing for the appellants contended that the deduction of cess at the rate of 1% on the entire contract value is contrary to the scheme of the Cess Act and Regulation Act. It was further contended that the provision under the Cess Act authorises levy only on the cost of “building or other construction work” and not on the entire value of the contract.

13. It is contended that the contracts in question are BoQ contracts in which each item of work has been separately identified and valued. The accepted schedules clearly segregate the supply component from the construction component. According to the appellants, the value attributable to the supply of pipes, valves, specials, machinery, equipment and other materials is separately identifiable and does not, by itself, constitute “building or

other construction work” within the meaning of Section 2(1)(d) of the Regulation Act.

14. The learned counsel for the appellants submitted that the statutory liability to pay cess is confined to activities falling within the ambit of Section 2(1)(d) of the Regulation Act. Therefore, where the contract documents themselves clearly distinguish construction activities from pure supply items, cess can be levied only on the former and not on the latter. It was contended that the KWA, being the author of the tender documents and accepted schedules, is best placed to identify those items which constitute building or other construction work and those which do not.

15. The learned counsel had relied upon the decision of the Hon’ble Supreme Court in ***Uttar Pradesh Power Transmission Corporation Ltd.*** (supra) to contend that a pure supply contract is outside the purview of the Regulation Act and consequently beyond the scope of the Cess Act. Thus, the principle laid down therein is equally

applicable where a single contract contains clearly identifiable and severable supply and construction components. According to the learned counsel, the mere circumstance that both components are incorporated in one composite contract cannot enlarge the scope of the levy beyond what is contemplated by the statute.

16. The learned counsel for the appellants further contended that the learned Single Judge erred in proceeding on the basis that the composite nature of the contract is sufficient to justify levy of cess on the entire contract value. It was further submitted that the levy of cess does not depend upon the nomenclature or form of the contract but upon the nature of the activity sought to be brought within the charging provision. What is relevant is whether the particular item of work answers the description of “building or other construction work” under Section 2(1)(d) of the Regulation Act.

17. The learned counsel had also relied upon the decision of the Hon'ble Supreme Court in ***Lanco Anpara Power Ltd. v. State of Uttar Pradesh***[2], to contend that the scope of Section 2(1)(d) of the Regulation Act is confined to specified construction-related activities and the subject matters enumerated therein. It was contended that unless the activity in question falls within the statutory definition, the same cannot be subjected to cess merely because it forms part of a larger works contract.

18. It was contended that Rule 3 of the Building and Other Construction Workers' Welfare Cess Rules, 1998 (for short, "Cess Rules"), read with Section 3 of the Cess Act, makes it clear that cess is leviable on the "cost of construction" incurred in relation to building or other construction work. The statutory provisions consciously employ the expression "cost of construction" and not "contract value". Therefore, according to the appellants, the deduction of cess on the

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[2] (2016) 10 SCC 329

entire bill amount without excluding the value of pure supply items is contrary to the statutory mandate.

19. It was further contended that the learned Single Judge also erred in holding that the profit element of the contractor forms part of the cost of construction for the purpose of levy of cess. The appellants contended that Rule 3 of the Cess Rules refers to the expenses incurred in connection with construction activity and that the profit earned by the contractor cannot be equated with the expenditure incurred towards construction. According to the appellants, liability under the statute is linked to expenses incurred in relation to building workers and construction activity and not to the commercial margin or profit element embedded in the contract price.

20. The appellants also contended that the inclusive definition of “employer” under the Regulation Act has no bearing on the computation of cess under Section 3 of the Cess Act and Rule 3 of the Cess Rules. The definition was intended only to

secure compliance and recovery and cannot be relied upon to expand the measure of levy.

21. It was further submitted, on the question of divisibility of works contracts in the context of Article 366(29-A) of the Constitution, that the dominant intention test applied by the Hon'ble Supreme Court in ***State of Madras v. Gannon Dunkerley & Co. (Madras) Ltd.***[3] is no longer relevant, at least in relation to contracts falling within Article 366(29-A). The Hon'ble Supreme Court in ***Bharat Sanchar Nigam Ltd. v. Union of India***[4], ***Larsen and Toubro Ltd. v. State of Karnataka***[5], ***State of Karnataka v. M/s. Pro Lab***[6] and ***Indian Hume Pipe Co. Ltd. v. State of Rajasthan***[7], has consistently held that the test of dominant intention and the consequent treatment of a works contract as indivisible, does not survive in view of the legal fiction that flows directly from the constitutional amendment. It was submitted that the

[3] AIR 1958 SC 560
[4] (2006) 3 SCC 1
[5] (2014) 1 SCC 708
[6] (2015) 8 SCC 557
[7] (2017) 7 SCR 565

underlying ratiocination is that once a legal fiction – a deeming provision – is enacted, the test of dominant intention recedes into the background. According to the appellants, this is precisely the situation brought about by the explicit legislative intent underlying Section 3 of the Cess Act read with Rule 3 of the Cess Rules. It was submitted that the express use of the expression "cost of construction or building work" *ipso facto* sanctions the division of an otherwise composite contract for the purpose of ascertaining the cost of construction or building work, having due regard to Section 2(1)(d) of the Regulation Act. It was accordingly submitted that the view taken by the learned Single Judge that the dominant intention of the contract was that of a works contract has no application in the present context, having regard to the text and context of the charging provision read with Section 2(1)(d) of the Regulation Act.

22. It was submitted that one of the challenges raised to the constitutionality of Section 3 of the Cess Act was the absence of a proper mechanism to quantify the amount reckonable for levy of cess, and that this challenge was answered against the assessee by the Jharkhand High Court in ***Abhijeet Hazaribagh Toll Road Ltd. v. Union of India and Others***[8], wherein the Division Bench held that Rule 3 addresses this concern, in that the charging provision and the quantification mechanism under the Rules operate harmoniously to render the Act workable. It was accordingly submitted that Section 3 of the Cess Act, Section 2(1)(d) of the Regulation Act and Rule 3 of the Cess Rules operate harmoniously to enable the levy of cess, and that this reinforces the appellants' contention that once a given activity falls outside the sphere of Section 2(1)(d), the question of levying cess on it does not arise at all.

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23. In the above circumstances, the appellants contended that cess can be levied only on that portion of the contract value which is attributable to activities constituting "building or other construction work" under Section 2(1)(d) of the Regulation Act and that the respondents are not entitled to deduct cess at the rate of 1% on the entire contract value or bill amount. Accordingly, it was contended that the impugned judgment is liable to be set aside and the writ appeals allowed.

24. *Per contra*, the learned Standing Counsel appearing for the KWA opposed the prayers sought in the writ appeals and contended that the deduction of 1% from the contractors' bills towards cess was lawful and justified.

25. The learned Standing Counsel contended that the works awarded to the appellants are indivisible works contracts involving supply of materials, erection, installation, testing and commissioning of the project as a whole. According to him, the supply of materials cannot be treated as a distinct

or independent component separate from the execution of the work, since the project cannot be completed unless the materials are supplied and incorporated into the work.

26. The learned Standing Counsel further contended that the attempt of the appellants to segregate supply and execution components in the BoQ contracts is impermissible in law and contrary to the nature of the contract, as such bifurcation is neither contemplated nor permissible under the contractual framework.

27. The learned Standing Counsel further submitted that the deduction of cess/welfare fund contribution at the rate of 1% is mandatory under the applicable statutory provisions and the contractual terms governing the parties. Reliance has been placed on Clause 29 of the Articles of Agreement and Clauses 8.15.2 and 8.16.12 of the Tender Conditions (Part II), which expressly authorise deduction of welfare fund contribution from the contractors' bills.

28. The learned Standing Counsel contended that Clause 8.15.2 of the Tender Conditions specifically provides that the rates quoted by the bidders shall include all taxes, duties, Construction Workers Welfare Fund contribution and other statutory liabilities, except GST. Having participated in the tender process with full knowledge of the said conditions and having accepted the contractual terms, the appellants are estopped from contending that such statutory deductions cannot be effected.

29. The learned Standing Counsel further submitted that estimation of a work necessarily includes the cost of materials, labour and other expenses required for execution of the project. Therefore, the value of materials supplied by the contractor forms part of the cost of execution of the work and cannot be excluded while effecting deduction towards welfare fund contribution.

30. The contractual provisions contemplate only one exclusion, namely the value of departmental materials supplied by the

employer. Except to that limited extent, no other exemption or exclusion is permissible while computing the amount on which cess is to be deducted.

31. The learned Standing Counsel also relied upon proceedings No.KWA/JB/LS4/WPC/43331/2023 of the Managing Director issued by the Kerala Water Authority, dated 6th March, 2024 and submitted that the said proceeding was issued after taking into account the relevant provisions governing welfare fund contribution and is binding on all contractors executing works for the Authority. According to the respondents, the recovery effected pursuant to Ext.P5 is in strict conformity with the statutory scheme and the contractual stipulations.

32. The learned Standing Counsel further contended that the rates quoted by the appellants themselves included the welfare fund contribution and other statutory levies. Therefore, the appellants cannot subsequently seek exemption from deduction of the very amount which they

had factored into their quoted rates while participating in the tender process.

33. It was further contended that deduction of welfare fund contribution is required to be made from every running account bill from the commencement of the work until settlement of the final bill. The bill-passing authority is duty bound to effect such deduction and has no discretion to refrain from recovering the statutory contribution.

34. It was argued that the supply of pipes, valves, fittings and other materials forms an integral and inseparable part of the water supply projects undertaken by the contractors. Such supply cannot be characterised as a separate supply contract independent of the execution of the work. Consequently, the appellants are not entitled to seek exclusion of the value of materials supplied by them from the cessable amount.

35. The learned Standing Counsel thus contended that the deduction of 1% cess from the contractors' bills is lawful,

mandatory and in accordance with the provisions of the contract and the governing statutory framework and that the writ appeals are, therefore, liable to be dismissed.

36. In the background of the aforesaid submissions made on behalf of the respective parties and on consideration of the pleadings and the materials placed on record, the principal issue that arises for consideration in these writ appeals is whether the respondents are justified in deducting cess at the rate of 1% on the entire contract value payable to the appellants under the provisions of the Cess Act, or whether such levy is confined only to the cost attributable to "building or other construction work" as defined under Section 2(1)(d) of the Regulation Act. To appreciate the said contention, it is necessary to refer to Section 2(1)(d) of the Regulation Act, which reads as follows:

> (*d*) *"building or other construction work" means the construction, alteration, repairs, maintenance or demolition, of or, in relation to, buildings, streets, roads, railways, tramways, airfields, irrigation,*

> *drainage, embankment and navigation works, flood control works (including storm water drainage works), generation, transmission and distribution of power, water works (including channels for distribution of water), oil and gas installations, electric lines, wireless, radio, television, telephone, telegraph and overseas communications, dams, canals, reservoirs, watercourses, tunnels, bridges, viaducts, aqueducts, pipelines, towers, cooling towers, transmission towers and such other work as may be specified in this behalf by the appropriate Government, by notification but does not include any building or other construction work to which the provisions of the Factories Act, 1948 (63 of 1948), or the Mines Act, 1952 (35 of 1952), apply;*

37. The work awarded to the appellants relates to water supply infrastructure projects involving laying of pipelines, supply, erection, testing, and commissioning of water distribution systems, and allied works. A plain reading of Section 2(1)(d) of the Regulation Act shows that "water works" and "pipelines" are specifically included within the ambit of "building or other construction work". Therefore, there can be no dispute that the projects undertaken by the appellants, when viewed as a whole, fall within the scope of the Regulation Act and are consequently covered by its provisions.

38. The scope and object of the Regulation Act and the Cess Act have been considered in detail by the Hon'ble Supreme Court in ***Lanco Anpara Power Limited*** (supra), wherein it was held that the Cess Act is a welfare legislation intended to generate resources for the welfare of building and other construction workers and that the levy under the Cess Act is linked to the cost of construction incurred by an employer in relation to building and other construction work. The decision also explains the wide amplitude of the expression "building or other construction work" occurring in Section 2(1)(d) of the Regulation Act in the following words:

> ***"37.*** *We now advert to the core issue touching upon the construction of Section 2(1)(d) of the BOCW Act. The argument of the appellants is that language thereof is unambiguous and literal construction is to be accorded to find the legislative intent. To our mind, this submission is of no avail. Section 2(1)(d) of the BOCW Act dealing with the building or construction work is in three parts. In the first part, different activities are mentioned which are to be covered by the said expression, namely, construction, alterations, repairs, maintenance or demolition. Second part of the definition is aimed at those buildings or works in relation to which the aforesaid activities are carried out. The third part of the*

definition contains exclusion clause by stipulating that it does not include "any building or other construction work to which the provisions of the Factories Act, 1948 (63 of 1948), or the Mines Act, 1952 (35 of 1952), applies". Thus, first part of the definition contains the nature of activity; second part contains the subject-matter in relation to which the activity is carried out and the third part excludes those building or other construction work to which the provisions of the Factories Act or the Mines Act apply."

(emphasis supplied)

39. Similarly, in ***Dewan Chand Builders and Contractors Pvt. Ltd. v. Union of India***[9], the Hon'ble Supreme Court upheld the constitutional validity of the Cess Act and recognised the cess as a welfare-oriented levy imposed in connection with construction activities covered by the statutory scheme and reiterated the same principle in paragraph 31, which reads as follows:

'***31.*** *There is no doubt in our mind that the Statement of Objects and Reasons of the Cess Act, clearly spells out the essential purpose the enactment seeks to achieve i.e. to augment the Welfare Fund under the BOCW Act. The levy of cess on the cost of construction incurred by the employers on the building and other construction works is for ensuring sufficient funds for the Welfare Boards to undertake social security*

[9] (2012) 1 SCC 101

> *<u>schemes and welfare measures for building and other construction workers.</u> The fund, so collected, is directed to specific ends spelt out in the BOCW Act. Therefore, applying the principle laid down in the aforesaid decisions of this Court, it is clear that the said levy is a "fee" and not "tax". The said fund is set apart and appropriated specifically for the performance of specified purpose; it is not merged in the public revenues for the benefit of the general public and as such the nexus between the cess and the purpose for which it is levied gets established, satisfying the element of quid pro quo in the scheme. With these features of the Cess Act in view, the subject levy has to be construed as "fee" and not a "tax". Thus, we uphold and affirm the finding of the High Court on the issue."*
>
> (emphasis supplied)

40. Therefore, there can be no cavil of doubt regarding the applicability of the welfare legislation to the projects undertaken by the appellants. The real controversy, however, lies elsewhere. The appellants do not dispute the applicability of the enactments. They contend that the cess has been deducted from the entire contract value, including the value of materials, machinery, equipment, pipes, valves and other supply items which, according to them, do not by themselves constitute building or other construction work.

41. The respondents, on the other hand, contended that the contracts are indivisible works contracts and that the supply component forms an integral and inseparable part of the execution of the project. According to them, the entire contract value represents the cost of execution of the work and is therefore liable to Cess.

42. At this stage, we deem it necessary to define indivisible and divisible works contracts so that the nature of the works contract becomes clearer.

43. An Indivisible Contract, or an entire contract, is one where the entire fulfillment by one party of his obligations is a condition precedent to the liability of the other party. Effectively, this means that any failure by the first party to carry out his part justifies the other party in repudiating. A Divisible Contract or a severable contract, by contrast, is one in which this rule does not apply. In such a contract, the consideration is usually a lump sum which is payable only upon complete performance by the other party. A

divisible contract is separable into parts, so that different parts of the consideration may be assigned to several parts of the performance, e.g., agreement for payment on *pro rata*.

44. The "entire contract" rule also means that if the contractor completes the work but fails to carry it out in accordance with the terms of the contract, he can recover nothing.

45. There is no single mechanical or straight-jacket formula that decides whether a contract is divisible or indivisible. The English, Australian and Indian courts have consistently treated the question as one of construing the parties' intention, tested through several converging indicia. In the construction/intention test (the overarching principle), it is stated that whether a contract is indivisible or divisible is answered by construing the contract as a whole — its terms, its mode of payment, and the circumstances surrounding its making — to ascertain what the parties actually intended.

46. The contracts in question are item-rate Bill of Quantities (BoQ) contracts. ***Hudson's Building and Engineering***

Contracts[10] explains that a Bill of Quantities is a detailed schedule of the quantities and items of work anticipated to be carried out under the contract, upon which the contractor tenders by assigning rates and prices to individual items. The BoQ thus serves as the contractual basis for identification, measurement and valuation of the various components of the works. Consequently, where the accepted BoQ separately identifies and prices different components of the contractor's obligations, the BoQ itself furnishes a factual and contractual basis for examining whether a particular item forms part of the assessable cost of construction. The functional test of BoQ has been lucidly explained in ***Hudson's Building and Engineering Contracts*** (supra) in the following manner:

> *"In theory, bills of quantities should, depending on the terms of the contract, serve a number of functions:*

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[10] Referred to Hudson's Building and Engineering Contracts, 11th Edition, pg.256

(i) they indicate with some precision to tendering contractors the amount and nature of the works they will have to carry out;
(ii) they indicate to persons examining the tender on behalf of the owner a more detailed make up of the overall contract sum for tender comparison purposes;
(iii) in measured, as opposed to lump sum, contracts they are a precise measure of the quantity of work undertaken for the contract price, which will be adjusted once the work is complete and the actual quantity known, whether or not any variations have been ordered;
(iv) they form the contractual basis of valuing variations in the work (as opposed to the discrepancies between billed and actual quantities, arising from errors or inaccurate estimates of the quantities, which it is the purpose of a measured contract, but not a lump sum contract, to correct);
(v) in the RIBA standard forms of measured contract, they also contain the specification of the work.[11]

47. A BoQ breaks a project down into a long list of individually priced items; it is often asked whether a BoQ contract should, for that reason, be treated as divisible rather than entire. The better view, consistent with Hudson, Keating and Emden, is that this depends entirely on the contractual role the BoQ is given, not on its item-wise format.

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11 Referred to Hudson's Building and Engineering Contracts, 11th Edition, Volume 1, para.2.225, p.370

48. In the present appeals, the appellants contend that the accepted BoQ separately identifies supply components and construction related components. Whether the items sought to be excluded constitute pure supply transactions or form an integral part of the building or other construction work contemplated under Section 2(1)(d) of the Regulation Act is a matter requiring factual determination based on the contractual documents, the nature of execution and the statutory scheme.

49. Merely because a contract is structured as an item-rate BoQ Contract, it does not cease to be a composite works contract. Equally, the mere existence of a composite works contract does not automatically render every item comprised therein liable to cess.

50. The aforesaid principles cannot be mechanically applied while interpreting Section 3 of the Cess Act. Although a works contract may be composite and indivisible, cess is leviable only on the "cost of construction". Therefore, the

contractual character of the agreement does not enlarge the charging provision contained in Section 3. A BoQ Contract does not, by itself, render a works contract divisible. The BoQ is primarily a contractual mechanism for measurement, valuation and payment. Whether the contract is divisible depends on the intention of the parties as reflected in the contractual terms and not merely on the existence of separately priced items. A BoQ may facilitate identification of different components for valuation purposes without altering the essential character of the contract as an Indivisible or an entire works contract.

51. A works contract is, in its legal character, a composite contract. However, for the purposes of the Cess Act, the liability to cess does not depend upon the composite nature of the contract but upon whether the component in question forms part of the "cost of construction" as understood under Section 2(1)(d) of the Regulation Act. Accordingly, the assessability of any component must ultimately be

determined by its true nature and its nexus with the building or other construction work contemplated under the Regulation Act.

52. At this stage, it becomes necessary to refer to Section 3 of the Cess Act and Rule 3 and Rule 4(3) of the Cess Rules. The said provisions read as follows:

Section 3 of the Cess Act:

> *“**3. Levy and collection of cess**.—(1) There shall be levied and collected a cess for the purposes of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (27 of 1996), at such rate not exceeding two per cent. but not less than one per cent. of the cost of construction incurred by an employer, as the Central Government may, by notification in the Official Gazette, from time to time specify.*
>
> *(2) The cess levied under sub-section (1) shall be collected from every employer in such manner and at such time, including deduction at source in relation to a building or other construction work of a Government or of a public sector undertaking or advance collection through a local authority where an approval of such building or other construction work by such local authority is required, as may be prescribed.*
>
> *(3) The proceeds of the cess collected under sub-section (2) shall be paid by the local authority or the State Government collecting the cess to the Board after*

deducting the cost of collection of such cess not exceeding one per cent. of the amount collected.

(4) Notwithstanding anything contained in sub-section (1) or sub-section (2), the cess leviable under this Act including payment of such cess in advance may, subject to final assessment to be made, be collected at a uniform rate or rates as may be prescribed on the basis of the quantum of the building or other construction work involved.

Amendment of section 3 of Act no. 28 of 1996.—In section 3 of the Building and Other Construction Workers' Welfare Cess Act, 1996, in sub-section (1) the following explanation shall be inserted at the end, namely:-

"Explanation:-For the purpose of levy of cess under this sub-section <u>cost of construction shall include all expenditure incurred by an employer in connection with the building or other construction work</u> but shall not include-

(a) cost of land;

(b) any compensation paid or payable to a worker or his dependents under the Employees's Compensation Act, 1923;

(c) expenditure incurred on such plant, equipments installed or upgraded which are not part of construction activity;

(d) machines such as MRI, CT Scan, Dialysis machine etc. used for treatment of patients in hospitals."

Rules 3 and 4(3) of the Cess Rules 1998:

*"**3. Levy of Cess:**-For the purpose of levy of cess under Sub-sec (1) of Sec. 3 of the Act, cost of construction shall include all expenditure incurred by an employer in connection with the building or other construction work but shall not include —cost of land; —any compensation paid or payable to a worker or his kin under the Workers' Compensation Act, 1923.*

4. Time and manner of collection:-
(3) Notwithstanding the provisions of Sub-rule (1) and Sub-rule (2), where the levy of cess pertains to building and other construction work of a Government or of a Public Sector Undertaking, such Government or the Public Sector Undertaking shall deduct or cause to be deducted the cess payable at the notified rates from the bills paid for such works."

53. The aforesaid provisions authorise levy and collection of cess on the "cost of construction" incurred by an employer. Likewise, Section 8(2) of the Kerala Construction Workers' Welfare Act, 1989 (for short, the ''KCWW Act'') requires an employer to contribute one percent of the cost of the construction work undertaken by him to the Workers' Welfare Fund. Section 2(g)(i) of the KCWW Act defines an 'Employer'. For convenience and better understanding, the said provisions are stated below:

"***Section 8- Contribution to the fund***
8(2)- An Employer shall contribute one per cent of the cost of the construction work undertaken by him to the fund.
Section 2(g)(i) -
"Employer" means,- (i) In the case of construction work undertaken for the State Government or for the Local authority or for the Kerala Water Authority or for any

Universities in the State or for a Kerala Government Company as defined in section 617 of the Companies Act, 1956 (Central Act 1 of 1956) or for a Board, Corporation or a Society owned or controlled by the Kerala Government the contractor;"

54. Significantly, the statute does not employ the expression "contract value". The measure of the levy is, therefore, the "cost of construction" attributable to building or other construction work covered by the Regulation Act.

55. At this stage, it is necessary to consider Sections 4 and 5 of the Cess Act, which are reproduced below:

> *"**Section 4. Furnishing of returns.**—(1) Every employer shall furnish such return to such officer or authority, in such manner and at such time as may be prescribed.*
> *(2) If any person carrying on the building or other construction work, liable to pay the cess under section 3, fails to furnish any return under sub-section (1), the officer or the authority shall give a notice requiring such person to furnish such return before such date as may be specified in the notice.*
> **Section 5. Assessment of cess**.*—(1) The officer or authority to whom or to which the return has been furnished under section 4 shall, after making or causing to be made such inquiry as he or it thinks fit and after satisfying himself or itself that the particulars stated in the return are correct, by order, assess the amount of cess payable by the employer. (2) If the return has not been furnished to the officer or authority under sub-section (2) of section 4, he*

or it shall, after making or causing to be made such inquiry as he or it thinks fit, by order, assess the amount of cess payable by the employer.
(3) An order of assessment made under sub-section (1) or sub-section (2) shall specify the date within which the cess shall be paid by the employer."

56. Sections 4 and 5 of the Cess Act make it clear that deduction of cess at source does not attain finality and that the actual liability of the employer is required to be determined upon assessment by the competent authority. We are, therefore, in agreement with the view taken by the learned Single Judge that it shall be open to the appellants to furnish returns under Section 4 of the Cess Act and place all relevant materials before the competent authority for determination of the actual cess payable.

57. The significance of this distinction has been highlighted by the Hon'ble Supreme Court in ***Uttar Pradesh Power Transmission Corporation Ltd.*** (supra), wherein it was held that a pure supply contract would not attract the provisions of the Regulation Act or the Cess Act, since there is no building or construction activity involved in such a contract.

In the said decision, the Hon'ble Supreme Court was considering Clause 8.7 of the Special Conditions of Contract. The Court observed that the levy is attracted because of construction activity, not merely because the goods supplied under a contract are ultimately utilised in a construction project. The relevant observations in this regard are encapsulated in paragraph 53, which reads as follows:

> ***"53.*** *Cess under the Cess Act read with the BOCW Act is leviable in respect of building and other construction works. The condition precedent for imposition of cess under the Cess Act is the construction, repair, demolition or maintenance of and/or in relation to a building or any other work of construction, transmission towers, in relation inter alia to generation, transmission and distribution of power, electric lines, pipelines, etc. Mere installation and/or erection of pipelines, equipments for generation or transmission or distribution of power, electric wires, transmission towers, etc. which do not involve construction work are not amenable to cess under the Cess Act. Accordingly no intimation or information was given or any return*

filed with the assessing officer under the Cess Act or the Inspector under the BOCW Act in respect of the first and second contracts, either by UPPTCL or by Respondent 1."

(emphasis supplied)

58. In the context of Clause 8.7 of the Special Conditions of Contract, at paragraph 54, it was observed as follows:

> ***"54.*** *A contractor who enters into a <u>pure supply contract is statutorily exempted from levy under the BOCW Act.</u> The contract in question is a supply contract as would be evident from Clause 8.7 of the Special Conditions of Contract which states:*
> *"The contract shall be a 'Divisible Contract' with single point responsibility, hence no works contract tax shall be payable and the Purchaser shall not bear any liability on this account."*

(emphasis supplied)

59. The aforesaid provisions undoubtedly support the proposition that a pure supply contract is outside the ambit of the Regulation Act.

60. Mr. N. Krishnaprasad, the learned counsel appearing for the appellants, has submitted that the Court, in interpreting the

charging provision, namely, Section 3 and Rule 3 of the Cess Rules, should be guided by the statute and not by the contract. In other words, such interpretation should be statute-centric and not contract-centric. The dominant test should not be a decisive factor in understanding the applicability of the charging provision. The said submission appears to be based on the decisions of the Hon'ble Supreme Court in ***Kone Elevator India P. Ltd v. State of Tamil Nadu***[12] and ***State of Karnataka v. M/s. Pro Lab***[13] respectively, which had reiterated that the dominant intention test is not applicable when determining whether a particular contract is a works contract for the purpose of Article 366(29-A) (B). Indivisible works contracts are now, by virtue of a legal fiction created under Article 366 (29-A)(B) divided into two parts, one for the sale of goods and the other for the supply of labour and service. It is by reason of such constitutional amendments that it was held in the

[12] (2014) 7 SCC 1
[13] (2015) 8 SCC 557

aforesaid decisions, including the latter decision in ***Aristo Printers Pvt. Ltd v. Commissioner of Trade Tax, Lucknow, UP***[14], that the dominant intention test is not applicable in such types of cases coming within the purview of Article 366(29-A)(B). The learned counsel has not disputed that the contract is indivisible. However, the submission appears to be that, for the purpose of realizing Cess, only the civil contract element has to be taken into consideration and not the supplies made under the contract and it is immaterial to find out whether the dominant test should be applied in a matter where Cess is not chargeable at all on supplies effected.

61. In ***Uttar Pradesh Power Transmission Corporation Ltd.*** (supra), it has been clearly stated that Cess under the Cess Act is payable in respect of 'civil works' and supply and delivery of equipment and material and handling, erection, testing and commissioning works do not come within the

[14] 2025 SCC Online SC 2154

purview of the said Act as these contracts do not involve any construction. Accordingly, the decisive test is whether the exclusion claimed by the appellants would come within the purview of civil works. If it comes within the purview of civil works, it is needless to mention that the provisions of the Cess Act would apply. We agree with the submission made on behalf of the appellants that ***Uttar Pradesh Power Transmission Corporation Ltd.*** (supra), although refers to four separate contracts, what can be clearly discernible from the said decision is the nature of the work which stands excluded from the purview of the Cess Act.

62. It is also relevant at this stage to refer to paragraph No. 37 of ***Lanco Anpara Power Limited*** (supra), wherein Section 2(1)(d) of the BOCW Act has been dealt with in the following manner:

> *"37. We now advert to the core issue touching upon the construction of Section 2(1)(d) of the BOCW Act. The argument of the appellants is that language thereof is unambiguous and literal construction is to*

be accorded to find the legislative intent. To our mind, this submission is of no avail. Section 2(1)(d) of the BOCW Act dealing with the building or construction work is in three parts. In the first part, different activities are mentioned which are to be covered by the said expression, namely, construction, alterations, repairs, maintenance or demolition. Second part of the definition is aimed at those buildings or works in relation to which the aforesaid activities are carried out. The third part of the definition contains exclusion clause by stipulating that it does not include "any building or other construction work to which the provisions of the Factories Act, 1948 (63 of 1948), or the Mines Act, 1952 (35 of 1952), applies". Thus, first part of the definition contains the nature of activity; second part contains the subject-matter in relation to which the activity is carried out and the third part excludes those building or other construction work to which the provisions of the Factories Act or the Mines Act apply."

(emphasis supplied)

63. The nature of the expenses incurred has to be in relation to the nature of the activity performed or to be performed, which is relevant for the purpose of levy and collection of

Cess under Section 3 read with Rule 3 of the BOCW Act and Cess Rules.

64. In ***Genus Power Infrastructures Ltd. v. State of Jharkhand***[15] the Jharkhand High Court has considered the levy of cess for supply of material and its installation. Genus was awarded a contract for supply, installation, operation and FMS of AMI System (Advanced Metering Infrastructure or "Smart Meters") in the electric supply circle of Ranchi. In terms of the contract, the work was executed and the bills for supply of materials and for installation service were separately raised. However, at the time of making payment for the bills, the labour cess @ 1% of the gross bill amount was levied on the bills issued for installation service and also for supply of materials. The Jharkhand High Court, following the decision in ***Uttar Pradesh Power Transmission Corporation Ltd.*** (supra), after analyzing the nature of the work and the item-wise cost

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break up, arrived at the conclusion that imposition of cess for supply and installation of 'Smart Meters' is impermissible because this is not part of the building or construction work and is unrelated to it. The prerequisite for application of labour cess is that it should be related to construction work. On analysis of the item-wise cost, at paragraph 13, it was held that it would be clear from the said schedule of break up that the cost of contract under the heading of cost of equipment and its installation was consolidated and, therefore, levying and deducting labour cess on the supply and installation component was not in accordance with the settled principles of law. The Madhya Pradesh High Court in ***Orange Mamatkheda Wind Pvt. Ltd. v. State of Madhya Pradesh and Others***[16] also relied upon the decision in ***Uttar Pradesh Power Transmission Corporation Ltd.*** (supra) and denied the claim of the Government that it can levy cess at the rate of 1% on the

[16] 2025 SCC OnLine MP 4426

total cost of the project disregarding the fact that cess can only be levied in respect of the cost incurred in civil construction work. The Division Bench judgment of the Jharkhand High Court in ***State of Jharkhand v. Flowmore Limited and Others***[17] on consideration of sub-section (1) of Section 3 of the CESS Act, 1996 and the definition of building or other construction work in Section 2(1)(d) observed as under:-

> *"7. From the aforesaid definition of "building or other construction work" it is quite clear that in relation to any building, streets or even transmission or distribution of power, the "building or other construction" will mean and convene to any construction, alteration, repairs, maintenance or demolition of or in relation to the said structures. It is quite clear from the conjoint reading of Section 2(d) and Section 3 of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996, that no cess can be levied on supply or consultancy component. It can only be levied on construction, alteration, repair,*

[17] 2023 SCC OnLine Jhar 1197

maintenance or demolition work. Extending the said levy on consultancy or supply will be a clear deviation from the provisions of the Act. Further, the Hon'ble Supreme Court has decided an exactly similar issue in the case of Uttar Pradesh Power Transmission Corporation Ltd. (supra) and has held that the Act excludes a supply contract from within its ambit. Learned Single Judge has also considered the said judgment on the facts of this case, which is also similar with the facts dealt with by the Hon'ble Supreme Court."

65. It is now settled law that cess can be levied only in respect of the cost incurred in civil construction works etc. A works contract is, in its legal character, a composite contract. However, for the purposes of the Cess Act, the liability to cess does not depend upon the composite nature of the contract but upon whether the component in question forms part of the "cost of construction" as understood under Section 2(1)(d) of the Regulation Act. Accordingly, the assessability of any component must ultimately be determined by its true nature and its nexus with the

building or other construction work contemplated under the Regulation Act.

66. A mere composite nature of the contract cannot automatically authorises levy on the entire contract value, irrespective of the nature of the individual components comprised therein. Where the accepted BoQ separately identifies supply components and construction components and where it is specifically contended that certain items constitute pure supply transactions, the question whether such items form part of the assessable cost of construction requires examination on facts. Whether a particular item represents a pure supply transaction or whether it forms an integral part of the construction activity is essentially a matter requiring factual determination on the basis of the terms of the contract, the nature of execution, the BoQ and the governing statutory provisions.

67. A reading of Agreement No.44/SE/PHCK/2023-2024 between the parties itself shows that the work entrusted to the appellants comprises several distinct components, namely, supplying and laying of DI pumping mains, construction of reservoirs and boosting stations, provision of distribution networks, etc. The very description of the work demonstrates that the contract is not confined exclusively to civil construction activities but consists of several supply and execution components.

68. Further, on an examination of the BoQ, it can be inferred that the contract is structured as an item-rate BoQ contract in which various components of the work are separately described, quantified and valued. The BoQ contains separate entries relating to civil construction activities and separate entries relating to supply of machinery, laboratory equipment and other allied items. The total contract value is arrived at by aggregating the value of these separately identifiable components.

69. The contractual documents, therefore, furnish a clear basis for identifying and segregating the various components of the contract and the value attributable thereto is readily ascertainable from the accepted BoQ itself.

70. A perusal of the BoQ further reveals that several items, such as laboratory equipment, spectrophotometers, computers, refrigerators, hot plates, micro pipettes and allied accessories are separately enumerated, quantified and valued. These are independently identifiable supply components and cannot automatically be treated as forming part of the cost of construction merely because they are included in a composite works contract.

71. The decision of the Hon'ble Supreme Court in ***Uttar Pradesh Power Transmission Corporation Ltd.*** (supra) lays down that a pure supply contract does not attract the provisions of the Regulation Act or the Cess Act. Equally, the mere fact that a contract is composite in nature does not justify levying of cess on the entire contract value.

72. In the present appeals, the respondents have proceeded on the premise that the entire contract value is liable to cess. Such an approach is contrary to the scheme of Section 3 of the Cess Act, which confines the levy to the "cost of construction". The contractual clauses authorising deduction of cess cannot enlarge the scope of the charging provision and cannot justify levy on components which do not constitute the cost of construction.

73. Therefore, while the projects undertaken by the appellants are amenable to the levy of cess under the Cess Act, the respondents are not entitled to levy and recover cess on the entire contract value merely because the contracts are composite in nature. It is a settled principle of law that the Rules framed under a statute are subordinate legislation and cannot override, supplant or enlarge the scope of the parent enactment. Section 3 of the Cess Act authorises levy and collection of cess only on the "cost of construction" incurred in relation to building or other construction work.

Consequently, the provisions of the Cess Rules cannot be construed in a manner inconsistent with the charging provision contained in the Act so as to permit levy on the entire contract value.

74. Any interpretation of the Rules enabling levy of cess on components which do not constitute the cost of construction would render the Rules inconsistent with the parent enactment and would, therefore, be impermissible. The levy of cess must necessarily be confined to the actual cost attributable to building or other construction work as contemplated under Section 3 of the Cess Act.

75. The Hon'ble Supreme Court in ***General Officer Commanding-in-Chief v. Subhash Chandra Yadav***[18], held as follows:

> ***"14.*** *This contention is unsound. It is well settled that rules framed under the provisions of a statute form part of the statute. In other words, rules have statutory force. But before a rule can have the effect*

18 (1988) 2 SCC 351

of a statutory provision, two conditions must be fulfilled, namely, (1) it must conform to the provisions of the statute under which it is framed; and (2) it must also come within the scope and purview of the rule-making power of the authority framing the rule. If either of these two conditions is not fulfilled, the rule so framed would be void.”

76. Therefore, when Section 3 of the Cess Act confines the levy to the "cost of construction", the provisions of the Cess Rules cannot be interpreted so as to enlarge the charging provision and authorise levy on the entire contract value.

77. Upon consideration of the rival submissions, the statutory provisions and the precedents referred to above, we hold that the works undertaken by the appellants, namely, laying of pipelines, supply, erection, testing and commissioning of water distribution systems and allied infrastructure, are works falling within the ambit of "building or other construction work" under Section 2(1)(d) of the Regulation Act. Consequently, the provisions of the Cess Act are applicable to the projects in question.

78. We agree with the finding of the learned Single Judge that the projects undertaken by the appellants are covered by the provisions of the Regulation Act and the Cess Act. However, we are unable to agree with the further conclusion that cess is leviable on the entire contract value without undertaking an examination as to whether all the components comprised therein form part of the "cost of construction" within the meaning of Section 3 of the Cess Act. Moreover, Clauses 8.15.2 and 8.16.12 of the Tender Conditions (Part II), Ext.P1 in WA No.722/2026, expressly authorise deduction of welfare fund contribution from the contractors' bills. The said Clauses are reproduced below:

> "*8.15.2: GST will be applicable for this contract. The lump sum amount quoted shall be inclusive of GST which may be paid or become payable on the completed work within the scope of the tender. In other words, the amount quoted shall be inclusive of GST prevailing as on the due date of the tender and taxes at applicable rates shall be deducted from the payments to the contractor as per the rules without further correspondence. The deductions from contractors payment shall include Income Tax, Labour Welfare*

Fund and GST as per the rate in force. However this shall not mean that only this amount shall be deducted. Any excess in taxes and duties with in the original contract period shall be borne by the authority and any reduction in taxes and duties within the period shall be deducted from the contractor‟s bill, on proof of remittance.

8.16.12: From the "On account" payments, <u>deductions shall be made by the Authority at the rate of 1% of the amount of bill</u>, excluding cost of departmental material if any supplied, towards contribution to the Kerala Construction Workers Welfare Fund Board."

(emphasis supplied)

79. The said clauses merely authorise deduction of cess from the contractors' bills and are subject to the provisions of the Cess Act and the Rules framed thereunder.

80. For the aforesaid reasons, while affirming the judgment of the learned Single Judge insofar as it upholds the authority of the respondents to deduct cess at source, we clarify that the final levy and recovery of cess shall be confined only to such components of the contract value as constitute the "cost of construction" within the meaning of Section 3 of the Cess Act. The Writ Appeals are, accordingly, disposed of with the following clarifications and directions:

(i) We declare that the respondents are entitled to levy and recover cess only on those components of the contract value that constitute the "cost of construction" within the meaning of Section 3 of the Cess Act.

(ii) We make it clear that this Court has not undertaken the exercise of identifying the individual items liable to cess. The said exercise shall be undertaken by the competent Assessing Authority on the basis of the contractual documents, the accepted BoQ, the specifications and other relevant materials. Keeping in mind the observations made in this judgment and criterion required to be applied in recovering cess, the competent Assessing Authority shall recompute the cess payable by the appellants by confining the levy to the actual cost of construction and by excluding such separately identifiable components of the contract value as, upon examination, are found not to constitute the "cost of construction" within the meaning of Section 3 of the

Cess Act, after affording the appellants an opportunity of being heard.

(iii) It is made clear that the deduction of cess from the appellant's bills under Rule 4(3) of the Cess Rules is only a mode of provisional collection and does not attain finality. It shall be open to the appellants to furnish returns under Section 4 of the Cess Act and place all relevant materials before the competent Assessing Authority, which shall thereupon conduct an assessment in accordance with Section 5 of the Act and determine the actual cess payable. If, upon such determination, any amount is found to have been recovered in excess of the cess legally payable, the same shall be refunded to the appellants or adjusted towards future bills, as per the wish of the contractor, as the case may be, in accordance with law.

(iv) The aforesaid exercise shall be completed within a period of two months from the date of receipt of a copy of this judgment. Any refund found due upon such re-computation shall be effected within a further period of one month thereafter.

The writ appeals are disposed of accordingly.

Sd/-

SOUMEN SEN,
CHIEF JUSTICE

Sd/-
SYAM KUMAR V. M.,
JUDGE

uu/Eb

APPENDIX OF WA NO. 722 OF 2026

PETITIONER ANNEXURES

Annexure-I	**Uttar Pradesh Power Transmission Corporation Limited and another V CG Power and Industrial Solutions Limited and another – (2021) 6 SCC 15**
Annexure-II	**Lanco Anapara Power Limited V State of UP-(2016)10 SCC 329**
Annexure-III	**Dewan Chand Builders and Contractors V Union of India –(2012) 1 SCC 101**
Annexure-IV	**Ahbijeet Hazaribagh Toll Road Limited V Union of India and others – 2014 SCC Online Jharkand 589**
Annexure-V	**Genus Power Infrastructure Limited v State of Jharkand – 2023 SCC Online 2373**
Annexure-VI	**Orange Mamatkheda Wind Private Limited V State of Madhya Pradesh and others- 2025 SCC Online MP 4426**
Annexure-VII	**State of Jharkand v Flowmore Limited and others- 2023 SCC Online Jhar 1197**
Annexure-VIII	**State of Karnataka V M/S Pro Lab reported in (2015) 8 SCC 557**
Annexure-IX	**Indian Hume Pipe Limited V State of Rajasthan reported in (2017) 7 SCC 565**
Annexure-X	**National Mineral Development Corporation V State of MP- (2004) 6 SCC 281**

APPENDIX OF WA NO. 1240 OF 2026

PETITIONER ANNEXURES

Annexure A1	**A TRUE COPY OF THE INTERIM ORDER DATED 30.03.2026 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT OF KERALA IN W.A. NO. 722 OF 2026**

APPENDIX OF WA NO. 1241 OF 2026

PETITIONER ANNEXURES

Annexure A1	**A TRUE COPY OF THE INTERIM ORDER DATED 30.03.2026 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT OF KERALA IN W.A. NO. 722 OF 2026**

APPENDIX OF WA NO. 1242 OF 2026

PETITIONER ANNEXURES

Annexure A1	**A TRUE COPY OF THE INTERIM ORDER DATED 30.03.2026 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT OF KERALA IN W.A. NO. 722 OF 2026**

APPENDIX OF WA NO. 1245 OF 2026

PETITIONER ANNEXURES

Annexure A1	**A TRUE COPY OF THE INTERIM ORDER DATED 30.03.2026 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT OF KERALA IN W.A. NO. 722 OF 2026**

APPENDIX OF WA NO. 1246 OF 2026

PETITIONER ANNEXURES

Annexure A1	**A TRUE COPY OF THE INTERIM ORDER DATED 30.03.2026 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT OF KERALA IN W.A. NO. 722 OF 2026**

APPENDIX OF WA NO. 1248 OF 2026

PETITIONER ANNEXURES

Annexure A1	**A TRUE COPY OF THE INTERIM ORDER DATED 30.03.2026 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT OF KERALA IN W.A. NO. 722 OF 2026**

APPENDIX OF WA NO. 1515 OF 2026

PETITIONER ANNEXURES

Annexure A1	**A TRUE COPY OF THE INTERIM ORDER DATED 30.03.2026 PASSED BY THE DIVISION BENCH OF THE HON'BLE HIGH COURT OF KERALA IN W.A. NO. 722 OF 2026**