

V.GOPALA GOWDA, CJ & S.C.PARIJA,J.

W.P.(C) NO.15924 OF 2009 (Decided on 04.09.2010).

M/S. STERLITE ENERGY LTD. Petitioner.

.Vrs.

STATE OF ORISSA & ORS. Opp.Parties.

BUILDING & OTHER CONSTRUCTION WORKERS (REGULATION OF EMPLOYMENT AND CONDITIONS OF SERVICE) ACT, 1996 – SEC.2(1)(d).

For Petitioner - M/s. L.Nageswar Rao, Sr.Advocate.
Manoj Mishra, P.K.Das & D.Mishra.

For Opp.Parties – Govt. Advocate.

S C. PARIJA, J. The sole question which falls for consideration in this writ petition is whether a factory under construction and in the process of being established, is excluded from the purview of Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996, (“BOCW Act” for short).

2. Shri L.Nageswar Rao, learned senior counsel appearing for the petitioner submits that the petitioner company is engaged in construction of an Independent Power Plant for generation of 2400 M.W. of Thermal Power at Bhurkamunda in the district of Jharsuguda, for which it has obtained necessary approval of the layout plans and specifications and requisite permission from the concerned authority to carry out such constructions, as provided under Section 6 of the Factories Act, 1948, read with Rule 3 of the Orissa Factories Rules, 1950. Accordingly, it is submitted that as the construction activities carried on by the petitioner are for the purpose of establishment of its Independent Power Plant, which constitutes a factory, as defined under the Factories Act and the petitioner having obtained necessary permission from the concerned authority for carrying out such constructions, as required under the Factories Act and the Orissa Factories Rules, the provisions of BOCW Act and the Building and Other Construction Workers’ Welfare Cess Act,1996 (“Cess Act” for short) are not applicable to the petitioner’s establishment.

3. Shri Rao for the petitioner has referred to the definition of “building or construction work”, as given in Section 2(1) (d) of the BOCW Act and submits that the buildings and other construction works to which the provisions of the Factories Act apply, are specifically excluded from the purview of the BOCW Act. In this regard, it is submitted that the expression “building or other construction work to which the provisions of the Factories Act apply” postulates that such building and other construction work are governed by the provisions of the Factories Act, irrespective of whether a formal certificate by way of licence has been granted by the appropriate authority under the Factories Act or not. It is further submitted that both

the Factories Act and the BOCW Act are concerned with welfare of the workman involved in building and construction work. In view of the beneficial provisions already available under the Factories Act, safeguarding the welfare of the workman involved in building and construction work of a factory, the BOCW Act has made specific exclusion through Section 2(1)(d) by which the said Act is made inapplicable to those building and constructions to which the Factories Act applies. It is accordingly submitted that the Factories Act envisages within its fold building and construction activities as well, which would be required to be done for construction of the factory building for which the Factories Act provides for permissions and approvals to be taken, which are mandatory, as any violations thereof are visited with penal consequences.

4. While interpreting the definition of “building or other construction work”, as defined in Section 2(1) (d) of the BOCW Act and the expression “... but does not include any building or construction work to which the provisions of the Factories Act, 1948, or the Mines Act, 1952, apply” provided therein, learned counsel for the petitioner submitted that the said words of exclusion used in the Act do not admit of any ambiguity and a plain reading thereof demonstrates that the intention of the Legislature was to exclude all or any building or construction work to which the provisions of the Factories Act or the Mines Act apply. It is accordingly submitted where the language of the statutory provision is plain and unambiguous and admits of only one meaning, the question of any construction or interpretation of such provision does not arise, as the Act speaks for itself. In support of such contention, learned counsel for the petitioner has relied upon the decisions of the apex Court in **Kanai Lal Sur Vs. Paramnidhi Sadhukhan**, AIR 1957 SC 907, **Dr. Ajay Pradhan Vs. State of Madhya Pradesh and others**, AIR 1988 SC 1875, **Nasiruddin and others Vs. Sita Ram Agarwal**, AIR 2003 SC 1543 and **Bhuwarka Steel Industries Limited Vs. Bombay Iron and Steel Labour Board and another**, (2010) 2 SCC 273.

5. Learned counsel for the petitioner further submitted that even though BOCW Act is a social welfare legislation, its application cannot be expanded so as to bring within its ambit a factory, which is under construction, in view of the specific exclusion provided in the definition of the said Act, in support of which, he has relied upon the decision of the apex Court in **DALCO Engineering Private Limited VS. Satish Prabhakar Padhye and others** (2010) 4 SCC 378.

6. In the counter affidavit filed on behalf of the opposite parties, it has been stated that the construction activities undertaken by the petitioner company for establishment of its Independent Power Plant are not governed under the provisions of the Factories Act, inasmuch as, the approval of lay out and construction drawing by the competent authorities does not amount to registration under the Factories Act, 1948. In this regard, it is submitted that as the petitioner company has not commenced manufacturing process and the factory building having not been completed, it cannot be said that the construction activities undertaken by the petitioner company is outside the purview of BOCW Act. It has further been stated in the counter affidavit that the provisions of the Factories Act are not applicable to the construction of buildings and other construction work undertaken by the petitioner

company at the project stage in absence of any manufacturing process. The Factories Act is applicable only after commencement of the manufacturing process of the factory and the premises being declared as a 'factory' under the Factories Act. Accordingly, it is submitted that the construction activities carried on by the petitioner are within the purview of BOCW Act and the Cess Act.

7. On a reading of the statement of objects and reasons of the BOCW Act, it is seen that the said enactment was intended to provide safety, health and welfare measures for more than 8.5 million workers engaged throughout the country in building and other construction works. It was observed that these workers were one of the most numerous and vulnerable segments of the unorganised labour in India and their work was casual in nature, temporary relationship between employer and employee, uncertain working hours, lack of basic amenities and inadequacy of welfare facilities. In the absence of adequate statutory provisions, the requisite information regarding the number and nature of accidents was also not forthcoming and in absence of such information, it was difficult to fix responsibility or to take any corrective action. In order to overcome these anomalies, the BOCW Act was enacted to regulate the employment and conditions of service of building and other construction workers and to provide for their safety, health and welfare measures and for other matters connected therewith or incidental thereto.

8. Section 2(1)(d) of the BOCW Act defines 'building and other construction work' as under :

"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."

9. Section 2(1)(j) of the BOCW Act defines 'establishment' as follows:

"establishment" means any establishment belonging to, or under the control of, Government, any body corporate or firm, an individual or association or other body of individuals which or who employs building workers in any building or other construction work; and includes an establishment belonging to a contractor, but does not include an individual who employs such workers in any building or construction work in relation to his own residence the total cost of such construction not being more than rupees ten lakhs."

10. Chapter V of the BOCW Act provides for constitution and functioning of Building and Other Construction Workers' Welfare Boards and Section 24 of the Act provides

for constitution of Building and Other Construction Workers' Welfare Fund and its application.

11. Chapter IX of the BOCW Act makes special provisions regarding responsibility of employers (Section 44); responsibility for payment of wages and compensation (Section 45); and the notice of commencement of building or other construction work (Section 46), which obligates the employer to send written notice to inspector having jurisdiction in the area where proposed building or other construction work is to be executed at least thirty days before the commencement of any building or other construction work information of particulars which find mention under Section 46.

12. Section 62 of the BOCW Act empowers the State Government to frame rules for carrying out the provisions of the Act, after consultation with the expert committee, in pursuance of which, the State of Orissa has framed the Orissa Building and Other Construction Workers (Regulation of Employment and Condition of Service) Rules, 2002.

13. To provide for levy and collection of a cess on the cost of construction incurred by employers with a view to augmenting the resources of the Welfare Boards constituted by the State Governments under the BOCW Act, the Parliament enacted the Cess Act, wherein Section 3 provides for levy and collection of cess, which reads as under:

“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, 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 liable 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.”

14. Section 4 of the Cess Act provides for furnishing of returns whereas Section 5 provides for assessment of cess. Section 9 of the Cess Act stipulates penalty for non-payment of cess within the specified time. Section 14 of the Act empowers the Central Government to frame Rules to carry out the provisions of the Cess Act, in exercise of which, the Central Government has framed the Building and Other Construction Workers' Welfare Cess Rules, 1998 ("Cess Rules" for short).

15. Rule 3 of the Cess Rules provides for levy of cess on the cost of construction, which shall include all expenditure incurred by an employer in connection with the building or other construction work, excluding the cost of land and any compensation paid or payable to a worker or his kin under the Workmen's Compensation Act, 1923. Rule 4 provides for the time and manner of collection of cess and Rule 6 requires that every employer, within thirty days of commencement of his work or payment of cess, as the case may be, furnish information to the Assessing Officer in the prescribed form. Rule 7 provides for assessment of the cess payable by the employer. Rule 12 of the Cess Rules provides for imposition of penalty for non-payment of cess within the stipulated period and Rule 13 provides for recovery of unpaid cess. Appeal is provided under Rule 14.

16. So far as the Factories Act, 1948 is concerned, the same was enacted to consolidate and amend the law regulating labour in factories. The main object of the Act is to ensure adequate safety measures and to promote the health and welfare of the workers employed in factories. The Act is enforced by the State Governments through their Factory Inspectors. The Act also empowers the State Governments to frame rules, so that the local conditions prevailing in the State are appropriately reflected in the enforcement.

17. Section 6 of the Factories Act provides for approval, licensing and registration of factories, the relevant provisions of which are extracted below:

"6. Approval, licensing and registration of factories- (1) The State Government may make rules-

(a) requiring, for the purposes of this Act, the submission of plans of any class or description of factories to the Chief Inspector or the State Government;

(aa) requiring the previous permission in writing of the State Government or the Chief Inspector to be obtained for the site on which the factory is to be situated and for the construction or extension of any factory or class or description of factories;

(b) requiring for the purpose of considering applications for such permission the submission of plans and specifications;

(c) prescribing the nature of such plans and specifications and by whom they shall be certified;

(d) requiring the registration and licensing of factories or any class or description of factories, and prescribing the fees payable for such registration and licensing and for the renewal of licences;

(e) requiring that no licence shall be granted or renewed unless the notice specified in section 7 has been given.

xxx xxx xxx xxx.”

18. Section 112 of the Factories Act empowers the State Government to make rules providing for any matter which, under any of the provisions of the said Act, is to be or may be prescribed or which may be considered expedient in order to give effect to the purposes of the Act. In exercise of such powers, the State of Orissa has framed the Orissa Factories Rules, 1950. Rule 3 of the said Rules provides for approval of plans, the relevant provisions of which are extracted below:

“3. Approval of plans-(1) The State Government or the Chief Inspector of Factories may require, for the purposes of the Act, submission of plans of any factory which was either in existence on the date of commencement of the Act or which has not been constructed or extended, such plans shall be drawn to scale showing-

(a) the site of the factory and immediate surroundings including adjacent buildings and other structures, roads, drains, etc.;

(b) the plan, elevation and necessary cross sections of the factory buildings indicating all relevant details relating to natural lighting ventilation and means of escape in case of fire and the position of the plants and machinery, aisles and passage ways; and

(c) such other particulars, as the State Government or the Chief Inspector of Factories, as the case may be, may require.

(2) No site shall be used for the location of a factory or no building shall be constructed, reconstructed, extended or taken into use as a factory or part of a factory or any other extension of plant or machinery carried out in a factory unless previous permission in writing is obtained from the State Government or the Chief Inspector.

(3) Application for permission shall be made in Form No.1 which shall be accompanied by the following documents namely

(a) a flow chart or the manufacturing process supplemented by a brief description of the process in its various stages;

(b) plans in duplicate drawn to scale showing-

(i) the site of the factory and immediate surroundings including adjacent buildings and other structures, roads, drains, etc.;

- (ii) the plan elevation and necessary cross sections of the various buildings indicating all relevant details relating to natural lighting, ventilation and means of escape in case of fires. The plans shall also clearly indicate the position of the plant and machinery, aisles and passage ways; and
- (c) such other particulars if the Chief Inspector may require.

Provided that the Occupier of every factory seeking permission under the provisions of the Orissa Industries (Facilitation) Act, 2004 may apply in the combined application form for establishment of industries.

(3-a) The application referred to in Sub-rule (3) shall be accompanied by payment of a fee at the rate of 3 times the licence fee subject to a minimum of Rs.1500 (Rupees one thousand five hundred) only in case of original plan and at the rate of 50% of the licence fee subject to a maximum of Rs.20,000 (Rupees twenty thousand) only in case of extension plans, for the purpose of scrutiny and evaluation of such plans.

(4) If the Chief Inspector is satisfied that the plans are in consonance with the requirements of the Act he shall subject to such conditions as he may specify, approve them by signing and returning to the applicant one copy of each plan; or he may call for such other particulars as he may require to enable such approval to be given.”

19. Rule 3-A of the Orissa Factories Rules provides that no manufacturing process of a factory shall be carried on in any building which has been constructed, reconstructed, extended or taken into use as a factory or part of a factory until a certificate of stability, in respect of that building is obtained from the competent authority. Rule 4 provides for submission of application for registration of the factory and grant of licence and Rule 5 provides for grant of licence for a factory to be granted by the Chief Inspector of Factories.

20. The term “manufacturing process” has been defined in Section 2(k) of the said Act, which reads as under:-

“(k) “manufacturing process” means any process for-

- (i) making, altering, repairing, ornaments, finishing, packing, oiling, washing, cleaning, breaking up, demolishing, or otherwise treating or adapting any article or substance with a view to its use, sale, transport, delivery or disposal, or
- (ii) pumping oil, water, sewage or any other substance, or
- (iii) generating, transforming or transmitting power; or
- (iv) composing types for printing, printing by letter press, lithography, photogravure or other similar process or book binding; or
- (v) constructing, reconstructing, repairing, refitting, finishing or breaking up ships or vessels;
- (vi) preserving or storing any article in cold storage.”

21. The word “factory” has been defined in Section 2(m) of the Factories Act, which reads as under:

“(m) “factory” means any premises including the precincts thereof-

(i) whereon ten or more workers are working, or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on with the aid of power, or is ordinarily so carried on, or

(ii) whereon twenty or more workers are working, or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on without the aid of power, or is ordinarily so carried on, but does not include a mine subject to the operation of the Mines Act, 1952 (35 of 1952), or a mobile unit belonging to the armed forces of the Union, a railway running shed or a hotel, restaurant or eating place;

xxx xxx xxx xxx”

Section 2(l) of the Factories Act defines the word “worker” to mean :

“(l) “worker” means a person employed, directly or by or through any agency (including a contractor) with or without the knowledge of the principal employer, whether for remuneration or not, in any manufacturing process or in cleaning any part of the machinery or premises used for a manufacturing process, or in any other kind of work incidental to, or connected with, the manufacturing process, or the subject of the manufacturing process but does not include any member of the armed forces of the Union.”

22. From the statement of objects and reasons of the BOCW Act, it is seen that the Parliament being aware of the existing provisions of certain Central Acts, which are applicable to buildings and other construction workers, has felt the necessity for a comprehensive central legislation for regulating their safety, health, welfare and other conditions of service and has accordingly enacted BOCW Act to achieve the said purpose.

23. On a combined reading of the objects and reasons of the BOCW Act and the Factories Act and the provisions contained therein reveals that the two Acts operate in different fields and there is no over-lapping. The term “building or other construction work”, as defined in Section 2(1)(d) of the BOCW Act, has brought within its fold various types of construction works which were hitherto not covered under any other legislations, viz. flood control, generation, transmission and distribution of power, water works etc. Only building and other construction work in relation to a factory or a mines to which the provisions of the Factories Act or the Mines Act apply, have been excluded. Therefore, as the BOCW Act only excludes building or other construction work to which the provisions of the Factories Act and the Mines Act apply, it cannot be said that the Act intended to exclude a factory under construction and in the process of being established, even before it is registered and commences its manufacturing process. The provisions of the Factories Act can only apply to the petitioner’s establishment after it is registered as a factory and commences manufacturing process for generating transforming or

transmitting power. Moreover, when our law makers have consciously included construction works in relation to generation, transmission and distribution of power within the fold of the BOCW Act, the plea of the petitioner that the construction of its Independent Power Plant for generation of 2400 M.W. of Thermal Power, which requires prior approval and permission under the provisions of the Factories Act and Orissa Factories Rules would be excluded from the application of BOCW Act is erroneous and misconceived.

24. Coming to the arguments advanced by the learned counsel for the petitioner with regard to the interpretation of the exclusion clause contained in Section 2(1)(d) of the BOCW Act that a factory under construction is also excluded from the application of the Act, the same if accepted, would defeat the very object and frustrate the purpose of the said Act. Moreover, it is now a settled principle of interpretation that exclusion must either be specifically provided or the language of the statute should be such that it definitely follows by necessary implication. The words of the statute, therefore, should be explicit or the intent should be irresistibly expressed for exclusion. The principle of necessary implication further requires that the exclusion should be an irresistible conclusion and should also be in conformity with the purpose and object of the statute. (See- **Union of India vs. Alok Kumar**, (2010) 5 SCC 349).

25. The rule of contextual interpretation requires that the Court should examine every word of a statute in its context, while keeping in mind the preamble of the statute, other provisions thereof, *pari materia* statutes, if any, and the mischief intended to be remedied. Court would normally adopt an interpretation which is in line with the purpose of such enactment. While considering the principle of contextual interpretation of a statute, the apex Court in the case of **RBI vs. Peerless General Finance and Investment Co. Ltd.**, AIR 1987 SC 1023, has observed as under:

“33. Interpretation must depend on the text and the context. They are the bases of interpretation. One may well say if the text is the texture, context is what gives the colour. Neither can be ignored. Both are important. The interpretation is best which makes the textual interpretation match the contextual. A statute is best interpreted when we know why it was enacted. With this knowledge, the statute must be read, first as a whole and then section by section, clause by clause, phrase by phrase and word by word. If a statute is looked at, in the context of its enactment, with the glasses of the statute-maker, provided by such context, its scheme, the sections, clauses, phrases and words may take colour and appear different than when the statute is looked at without the glasses provided by the context. With these glasses we must look at the Act as a whole and discover what each section, each clause, each phrase and each word is meant and designed to say as to fit into the scheme of the entire Act. No part of a statute and no word of a statute can be construed in isolation. Statutes have to be construed so that every word has a place and everything is in its place.”

26. In the case of **Surendra Kumar Verma vs. Central Govt. Industrial Tribunal-cum-Labour Court**, AIR 1981 SC 422, the apex Court observed as under:

“6. ... Semantic luxuries are misplaced in the interpretation of “bread and butter” statutes. Welfare statutes must, of necessity, receive a broad interpretation.

Where legislation is designed to give relief against certain kinds of mischief, the court is not to make inroads by making etymological excursions.”

27. In the case of **Grasim Industries Ltd. vs. Collector of Customs, Bombay**, AIR 2002 SC 1706, the apex Court while considering the basic rules of interpretation, has observed as follows:

“No words or expressions used in any statute can be said to be redundant or superfluous. In matters of interpretation one should not concentrate too much on one word and pay too little attention to other words. No provision in the statute and no word in any section can be construed in isolation. Every provision and every word must be looked at generally and in the context in which it is used. It is said that every statute is an edict of the legislature. The elementary principle of interpreting any word while considering a statute is to gather the mens or sententia legis of the legislature. Where the words are clear and there is no obscurity, and there is no ambiguity and the intention of the legislature is clearly conveyed, there is no scope for the court to take upon itself the task of amending or alternating the statutory provisions. Wherever the language is clear the intention of the legislature is to be gathered from the language used. While doing so, what has been said in the statute as also what has not been said has to be noted. The construction which requires for its support addition or substitution of words or which results in rejection of words has to be avoided. xxx xxx .”

28. In **Nasiruddin vs. Sita Ram Agarwal**, AIR 2003 SC 1543, the Supreme Court stated the law in the following terms:

“37. The court’s jurisdiction to interpret a statute can be invoked when the same is ambiguous. It is well known that in a given case the court can iron out the fabric but it cannot change the texture of the fabric. It cannot enlarge the scope of legislation or intention when the language of the provision is plain and unambiguous. It cannot add or subtract words to a statute or read something into it which is not there. It cannot rewrite or recast legislation. It is also necessary to determine that there exists a presumption that the legislature has not used any superfluous words. It is well settled that the real intention of the legislation must be gathered from the language used. It may be true that use of the expression ‘shall or may’ is not decisive for arriving at a finding as to whether the statute is directory or mandatory. But the intention of the legislature must be found out from the scheme of the Act. It is also equally well settled that when negative words are used the courts will presume that the intention of the legislature was that the provisions are mandatory in character.”

29. While considering the principle that words in a social welfare legislation should receive liberal and broad interpretation, the apex Court in **Workmen vs. American Express International Banking Corpn.**, AIR 1986 SC 458:

“4. The principles of statutory construction are well settled. Words occurring in statutes of liberal import such as social welfare legislation and human rights’ legislation are not to be put in Procrustean beds or shrunk to Lilliputian dimensions. In construing these legislations the imposture of literal construction must be avoided and the prodigality of its misapplication must be recognized and reduced. Judges ought to be more concerned with the ‘colour’, the ‘content’ and

the 'context' of such statutes (we have borrowed the words from Lord Wilberforce's opinion in *Prenn v. Simmonds*. In the same opinion Lord Wilberforce pointed out that law is not to be left behind in some island of literal interpretation but is to enquire beyond the language, unisolated from the matrix of facts in which they are set; the law is not to be interpreted purely on internal linguistic considerations."

30. On an analysis of the judicial pronouncements relating to the rules of interpretation, as discussed above, the legal position that emerges is that in interpreting a statute the Court must, if the words are clear, plain, unambiguous and reasonably susceptible to only one meaning, give to the words that meaning, irrespective of the consequences. Those words must be expounded in their natural and ordinary sense. When the language is plain and unambiguous and admits of only one meaning, no question of construction of statute arises, for the Act speaks for itself and it would not be open to the Courts to adopt any other hypothetical construction on the ground that such construction is more consistent with the alleged object and policy of the Act. The words used in a statute must be interpreted in their plain grammatical meaning and it is only when such words are capable of two constructions, the Court would prefer to adopt the construction which is likely to assist the achievement of the policy and purpose of the Act.

31. It is now a settled principle of interpretation that even if there exists some ambiguity in the language or the same is capable of two interpretations, the interpretation which serves the object and purport of the Act must be given effect to. In such a case, the doctrine of purposive construction should be adopted. In the present case, as BOCW Act is admittedly a piece of social welfare legislation enacted to regulate the employment and condition of service of building and other construction workers and to provide for their safety, health and welfare measures and for other matters connected therewith or incidental thereto, the endeavour of this Court would be to interpret the provisions liberally in favour of the persons for whose benefit the enactment has been made. In construing a provision of a social beneficial enactment like the BOCW Act, the view that advances the object of the Act and serves its purpose must be preferred to the one which obstructs the object and paralyses the purpose of the said Act.

32. In view of the foregoing discussions with regard to the aim and object of the BOCW Act and the Cess Act and the purpose it seeks to achieve and the law relating to the rules of interpretation of a statute, the plea put forth by learned counsel for the petitioner that the construction of its Independent Power Plant does not come within the purview of the BOCW Act and the Cess Act fails.

The writ petition being devoid of merits, the same is accordingly dismissed. No costs.

Writ petition dismissed.