





Annulment of the Resolutions and Circulars of the Social Security Organization by the General Board of the Court of Administrative Justice

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Abstract

The present study aims to explain the legal foundations and analyze the most important grounds for annulling the resolutions and circulars of the Social Security Organization in light of the decisions of the General Board of the Court of Administrative Justice. Using a descriptive-analytical method and drawing on library sources, laws and regulations, decisions of the General Board of the Court of Administrative Justice, and relevant legal documents, this study examines the legal foundations of judicial review over the enactments of the Social Security Organization and analyzes the Court's practice in annulling such enactments. The findings indicate that the most important grounds for annulling the enactments of the Social Security Organization include inconsistency with the Constitution, conflict with ordinary laws, exceeding the limits of statutory authority, inconsistency with Islamic legal standards, and violation of individuals' rights. Moreover, an examination of the practice of the General Board of the Court of Administrative Justice shows that a substantial portion of annulment decisions has resulted from the expansion of the Organization's powers beyond the will of the legislature and from an expansive interpretation of statutory provisions. The results of the study indicate that judicial review by the Court of Administrative Justice, in addition to protecting the rights of insured persons and employers, plays an important role in establishing the principle of the rule of law, enhancing legal certainty, reforming the regulatory process, and strengthening the legitimacy of the actions of the Social Security Organization. Therefore, strengthening mechanisms of ex ante legal oversight, utilizing the capacity of specialists in public law and social security law in the process of drafting regulations, and paying greater attention to the judicial practice of the General Board of the Court of Administrative Justice can prevent the adoption of regulations contrary to law and reduce administrative litigation in this field.

Keywords: Social Security Organization, General Board of the Court of Administrative Justice, annulment of resolutions, circular.

Received: 20 March 2026

Revised: 24 June 2026

Accepted: 02 July 2026

Initial Publication 04 July 2026

Final Publication 01 May 2027



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Citation: Ghanavati, S., Seraji, M., Ranjbar, A., & Mohammadi Ramaghani, H. (2027). Annulment of the Resolutions and Circulars of the Social Security Organization by the General Board of the Court of Administrative Justice. *Legal Studies in Digital Age*, 6(3), 1-18.

1. Introduction

Today, legal persons, like natural persons, are studied in various branches of legal science. Given that social security concerns the public sphere and that the Social Security Organization is considered a non-governmental public institution, this study examines the substantive differences between public law and private law and distinguishes between them, concluding that the difference in the nature of these two legal domains necessarily entails differences in procedural rules. Consequently, the methods of adjudication and the procedural rules governing the hearing of claims and the resolution of disputes in the field of public law have also been formulated in a specific manner corresponding to the nature of public law. Through a comparative study of proceedings in the field of public law, or, in other words, administrative proceedings, such proceedings are examined in Iranian law, with special attention to the structure of the Court of Administrative Justice as the most important administrative adjudicatory authority, in light of the latest legal developments in this field. In addition, intra-organizational and extra-organizational dispute-resolution bodies that operate in relation to the identification and resolution of social-security-related issues are identified and examined. Specialized social security courts differ from other courts in terms of their manner of establishment and rules of procedure. Members of specialized social security courts are selected from among professional judges, as well as non-professional judges chosen from workers' and employers' unions, who have a better understanding of the field of social security. The procedures and formalities of adjudication in these courts are much easier and simpler than in other courts, and litigation costs in social security claims are not borne by the claimant. Legal costs are free of charge and are generally borne by the administrative institution, and the process of adjudication and judicial proceedings is faster than ordinary procedures related to civil claims (Kermami, 2015). The scope of the Organization's activities in society and the services it provides are so extensive that large segments of the population are connected with this major organization. In this context, the Organization applies its own regulations to them; consequently, dissatisfaction with the Organization's performance can also be observed, which some addressees find intolerable and which leads them to bring claims before dispute-resolution and conciliation authorities, particularly the Court of Administrative Justice (Mollabigi, 2015). One type of claim that may be brought within the social security system is provided for in Article 42 of the Social Security Law, concerning the demand for insurance premiums from the employer and the employer's objection to the amount of premium demanded. Pursuant to Articles 43 and 44 of the Social Security Law, bodies entitled "Primary Boards and Boards for the Determination of Claims" have been established, and subsequent regulations and directives have addressed the scope of jurisdiction of these bodies in greater detail (Kolivand & Esmati, 2014; Tabatabaei Hessari & Saber, 2018). Of course, most claims are subject to the principle of tripartism; that is, the parties to the dispute are not merely the complainant and the Social Security Organization, but also the employer of the relevant administrative unit. From this perspective, it may be concluded that part of the claims related to social security arise from the negligence or fault of the employer, which creates additional obligations for the Organization, such as failure to submit the insurance premium list, while another part of these claims is brought solely between the complainant and the Social Security Organization. The principal characteristic of such claims is the receipt of one or more payments from the Social Security Organization on a continuous basis, and this continuity gives the claim considerable significance, thereby increasing the complainant's motivation to file the case (Najabatkhah et al., 2017).

Social security claims brought before the Court of Administrative Justice and other authorities are limited to claims in the insurance domain, and the culture of bringing claims in the support domain has not yet emerged. In fact, it has not yet been observed that a disabled person or a woman without a guardian has filed a complaint against the Welfare Organization due to the non-provision of statutory support and demanded the realization of her rights. This is despite the fact that, as stated, social security, meaning the economic provision of the needs of the needy through the support domain, is both a right of individuals and a duty of the state. A right and a duty acquire meaning only when the right-holder can bring an action before a court against the institution that must secure that right. One of the main reasons for this situation is the failure to provide a simple, specialized, accessible, and low-cost method of adjudication. In addition, one of the most important criticisms directed at the Court of Administrative Justice is the literal interpretation of laws and the excessive textualism of judges.

In interpreting laws, judges of the Court generally tend toward textualism and literal interpretation rather than paying attention to legal principles, logical standards, and providing a purposive and logical interpretation of laws. Thus, many interpretations presented in the Court's judgments are not consistent with legal standards and principles. Moreover, the lack of familiarity of the Court's judges with the principles of social security law has led to the issuance of incorrect judgments by the

Court's judges (Mohammadkarimi, 2016). Furthermore, considering the gap that has emerged between social security partners and the Social Security Organization concerning the implementation of social security laws and access to obligations and services, and the resulting increase in complaints and case formation before the Court of Administrative Justice, one of the benefits of this study is to help bridge this gap and, in a way, promote greater interaction and reduce the volume of cases and litigation before judicial authorities. This clarifies the necessity of conducting the present research. The results of this study will certainly be useful for the community of workers, employers, pensioners, students, judicial authorities, and researchers in the fields of public law and social security, and will create a new connection and firm consolidation in relation to a missing link that has long been absent in the target community.

2. Legal Foundations of the Supervision of the Court of Administrative Justice over the Enactments of the Social Security Organization

The social security system in the Islamic Republic of Iran, as one of the most important institutions of public law, is responsible for realizing part of social justice and supporting different groups in society. The broad scope of the duties of the Social Security Organization and the diversity of legal relations between this Organization and insured persons, employers, and other individuals have led the Organization to issue numerous circulars, directives, and regulations in performing its statutory duties. Although the issuance of such regulations is necessary for organizing executive affairs, this authority is not absolute and must be exercised within the framework of superior laws and regulations. Therefore, supervision over the legitimacy of the enactments of the Social Security Organization is considered one of the most important tools for guaranteeing the rule of law and preventing the violation of individuals' rights. In this regard, the Court of Administrative Justice, as the specialized authority for judicial review of administrative decisions and enactments, plays a fundamental role in controlling the legality of these regulations. Social security law, as a branch of public law, is not merely a set of rules governing pension payments or the provision of insurance services; rather, it is a set of protective rules whose purpose is to guarantee the economic and social security of citizens. For this reason, in adjudicating claims related to the Social Security Organization, the mere formal interpretation of laws is insufficient, and the protective objectives of this system must also be considered. As stated in the dissertation, in adjudicating disputes related to the Social Security Organization, the Court of Administrative Justice must establish a balance between two fundamental interests: protecting the rights of insured persons and preserving the sustainability of the Organization's financial resources. Disregarding either of these aspects would either result in the violation of individuals' rights or undermine the continuity of the insurance system. Accordingly, social security law must be placed alongside administrative law as a basis for analyzing and evaluating the judgments of the Court of Administrative Justice, so that the decisions of this authority are not only consistent with the law but also directed toward the realization of social justice. The legal status of the Court of Administrative Justice in supervising the enactments of executive bodies is grounded in Article 173 of the Constitution. According to this article, the Court of Administrative Justice was established to hear complaints, grievances, and objections of the people against officials, units, and governmental regulations and to restore their rights. Therefore, the Constitution has not assigned this institution merely the role of an authority hearing individual claims; rather, it has also recognized it as an institution supervising the legitimacy of administrative decisions and regulations. Consequently, whenever executive bodies, including the Social Security Organization, fail to act within the limits of their legal authority or adopt regulations contrary to law, the Court of Administrative Justice has the authority, upon hearing a complaint or a request for annulment, to remove those regulations from the legal system. Due to the scope of its activities and the large volume of services it provides, the Social Security Organization is one of the most widely engaged public institutions in the country, and a significant portion of the claims brought before the Court of Administrative Justice relates to the decisions and circulars of this Organization. In addition to providing insurance services, this Organization makes numerous decisions regarding the collection of insurance premiums, determination of insurance obligations, implementation of financial regulations, conclusion of contracts, and regulation of relations with employers, each of which may affect individuals' rights. For this reason, the supervision of the Court of Administrative Justice over the enactments of this Organization is of special importance and plays an effective role in guaranteeing administrative justice and protecting citizens' rights. One of the most important features of the jurisdiction of the Court of Administrative Justice is the general effect of the judgments of the General Board in annulling enactments. Unlike judgments issued in ordinary claims, whose effects are usually limited to the parties to the dispute, the

judgments of the General Board concerning the annulment of regulations are binding on all persons and executive bodies. Therefore, when part of the regulations of the Social Security Organization is annulled by the General Board, the Organization is obliged to cease its implementation in relation to all insured persons and beneficiaries and to align its executive practices with the Court's judgment. This characteristic has transformed the Court of Administrative Justice into one of the most important instruments for guaranteeing the rule of law in the country's administrative system. The jurisdiction of the Court of Administrative Justice in annulling enactments is not based solely on Article 173 of the Constitution; rather, a set of legal sources reinforces this jurisdiction. The most important of these sources is Article 170 of the Constitution, which obliges judges to refrain from enforcing governmental regulations and approvals that are contrary to laws or outside the limits of the authority of the executive branch. This article also permits any natural or legal person to request the annulment of such regulations from the Court of Administrative Justice. This provision, in addition to enabling public supervision over administrative regulations, provides the ground for citizen participation in guaranteeing the legality of executive bodies. At the level of ordinary laws, the most important legal basis is the Law on the Organization and Procedure of the Court of Administrative Justice, adopted in 2013. Pursuant to Article 12 of this Law, any person may request the annulment of enactments and regulations that are contrary to law or outside the limits of the authority of the adopting body. This provision extends the scope of the Court's supervision to all generally applicable regulations of executive bodies, including the circulars, directives, and regulations of the Social Security Organization, and thereby provides the basis for effective supervision over the actions of this Organization. Alongside the Constitution and ordinary laws, unification-of-procedure judgments of the General Board of the Court of Administrative Justice are also among the most important legal sources affecting the Court's jurisdiction in annulling enactments. These judgments, in addition to creating uniformity of practice, clarify the limits of the powers of executive bodies and play an important role in reforming the performance of the Social Security Organization. As observed in certain judgments of the General Board, circulars of the Social Security Organization have been annulled due to conflict with the Social Security Law or exceeding the limits of statutory authority. The continuation of this practice, while strengthening the principle of the rule of law, has caused executive bodies to pay greater attention than before to statutory requirements and the rights of individuals when drafting their internal regulations. Overall, the supervision of the Court of Administrative Justice over the enactments of the Social Security Organization is founded on a set of legal foundations, constitutional principles, ordinary laws, and judicial practice. This supervision is not merely a tool for formal control of regulations; rather, it is a guarantee for observing the principle of legality, protecting the rights of insured persons, preventing administrative authorities from exceeding the limits of their jurisdiction, and realizing administrative justice. Therefore, understanding these foundations is a necessary preliminary step for examining the grounds for annulment of the enactments of the Social Security Organization by the General Board of the Court of Administrative Justice, a subject that will be addressed in the next section of the article.

3. Materials and Methods:

In terms of purpose, the present study is applied, and in terms of nature, it is descriptive-analytical. In this study, the legal foundations and grounds for annulling the enactments and circulars of the Social Security Organization have been examined and analyzed in light of the judgments of the General Board of the Court of Administrative Justice. The research approach is based on the analysis of legal rules, the interpretation of regulations, and the evaluation of judicial practice, and an effort has been made to identify and analyze the most important factors affecting the annulment of the enactments of the Social Security Organization by explaining the legal foundations of judicial review. Data were collected through the library method, and the required information was obtained through the study of authoritative legal sources, including the Constitution of the Islamic Republic of Iran, the Social Security Law, the Law on the Organization and Procedure of the Court of Administrative Justice, related laws and regulations, judgments of the General Board of the Court of Administrative Justice, books, scientific articles, and relevant theses and dissertations. In addition, for the analysis of judicial practice, selected judgments of the General Board of the Court of Administrative Justice that led to the annulment of enactments and circulars of the Social Security Organization were examined with the aim of identifying the foundations and grounds for annulment. At the stage of data analysis, after collecting the sources, enactments and judicial judgments were classified based on legal foundations and grounds for annulment and were evaluated using qualitative content analysis and legal reasoning. Then, by comparing the content of laws, regulations, and judgments of the General Board, the most important grounds for annulment, including inconsistency with the Constitution,

conflict with ordinary laws, exceeding the limits of statutory authority, inconsistency with Islamic legal standards, and violation of individuals' rights, were extracted and analyzed. Finally, based on the findings derived from the examination of judicial practice and legal sources, the role of the Court of Administrative Justice in guaranteeing the principle of the rule of law, protecting the rights of insured persons, and reforming the regulatory process of the Social Security Organization was evaluated.

4. Findings

4.1. Discussions Concerning the Annulment of Enactments

Governmental and public authorities and officials, in exercising their duties and powers, usually need to adopt and implement regulations, circulars, directives, and similar rules. The legislature has also granted them such authority. However, these enactments may, for any reason, be contrary to law; and because they occupy a lower position than law in the hierarchy of norms, there must be a possibility of controlling and supervising them. The Constitution has provided for this possibility through the establishment of the Court of Administrative Justice and has stipulated that any person may request the annulment of such regulations from the Court of Administrative Justice. Article 170.

Thus, the enactments of governmental authorities enter into force after adoption. However, any person may claim that the adopted regulation or regulations are contrary to law, and the Court of Administrative Justice must examine the request for annulment and issue a judgment. This mechanism has been called a system of ex post control (Ghotbi, 2021; Latifi, 2018). Yet the issue does not end here. Many questions remain, the most important of which is: first, on the basis of what criteria and standards, and second, which enactments can and must a judge of the Court of Administrative Justice annul?

It is clear that an enactment must not be contrary to a law adopted by Parliament; however, should the judge of the Court also annul an enactment that is contrary to the Constitution? In summary, the question is: against which superior norms must the judge of the Court compare governmental enactments, so that if they are inconsistent with them, they must be annulled? In addition, what is the meaning of "conflict with law" as stated in Article 170 of the Constitution? Should every type of inconsistency be regarded as conflict with law, or does conflict mean an irreconcilable contradiction between the law and the disputed regulation? Can the generality or unrestricted wording of a statute be invoked as a basis for annulling an enactment?

It is sometimes said that a certain regulation conflicts with the unrestricted wording of a statute and must therefore be annulled due to such conflict. However, it is overlooked that the very philosophy of executive regulations is to explain and determine the details of the implementation of laws, the determination of which has been entrusted to executive authorities. That is, in addition to the need for the evident conditions for invoking unrestricted wording to be present, in the present context the authority of executive officials to establish regulatory rules must also be considered. In fact, another condition must be added to the preliminaries of wisdom in this discussion, namely that the regulation is intended to express further components, the determination of which has been entrusted to the regulator, and such authority prevents reliance on unrestricted wording. As to whether a judge of the Court of Administrative Justice may annul a regulation that he or she finds contrary to the Constitution, the correct view is that a regulation that must not conflict with ordinary laws must, a fortiori, not conflict with the Constitution. Therefore, the judge of the Court must annul a regulation that is contrary to the Constitution.

Another ground for the annulment of governmental enactments is conflict with the general policies of the system, concerning which there are extensive debates. Regarding the adopting authorities' exceeding the limits of their jurisdiction, although acting outside the scope of jurisdiction and powers is in fact considered acting outside the limits of the law, the Constitution has separated exceeding the limits of powers from inconsistency with laws and regulations (Shirzad, 2014).

Judges of courts are obliged to refrain from enforcing governmental approvals and regulations that are contrary to laws and Islamic regulations or outside the limits of the authority of the executive branch, and any person may request the annulment of such regulations from the Court of Administrative Justice. The philosophy of this distinction is to emphasize that exceeding the limits of authority is also a ground for annulment, so that it is not assumed that only the violation of substantive rules leads to annulment.

In fact, the grounds for annulling governmental enactments may be examined under the following headings:

1. Conflict with superior norms; 2. Lack of jurisdiction; 3. Violation of rights and freedoms (Latifi, 2018).

The Legal Status of the Court of Administrative Justice in Reviewing the Enactments of Executive Bodies

In the legal system of the Islamic Republic of Iran, the Court of Administrative Justice is one of the key institutions for guaranteeing the principle of the rule of law and protecting the rights of the nation against administrative decisions and actions. This Court was established in 1981 pursuant to Article 173 of the Constitution, and the main objective of its establishment was to create an authority for supervising executive activities, particularly administrative enactments and decisions of governmental and public bodies, including the Social Security Organization.

Referring to Article 173 of the Constitution, which provides:

“In order to hear the complaints, grievances, and objections of the people against officials, units, or governmental regulations and to restore their rights, a court named the Court of Administrative Justice shall be established under the supervision of the Head of the Judiciary...”

It must be stated that this article determines both the purpose and the scope of the Court’s jurisdiction. As is evident from the text of the law, the Court is not merely an authority for hearing individual complaints; rather, it plays an effective role in supervising the legal legitimacy of enactments issued by executive bodies. These enactments include regulations, circulars, directives, and, in general, all generally applicable rules issued by departments, institutions, entities, and public organizations, whether governmental or non-governmental. One of the most important examples of this jurisdiction is the review and annulment of the enactments of the Social Security Organization (Agahi, 2020). Due to the nature of its missions, this Organization issues numerous circulars and regulations, which in some cases are adopted without observing legal standards or without sufficient authority. In such circumstances, the Court of Administrative Justice, as the supervising authority, may intervene and, if it finds the enactments to be inconsistent with law or outside the limits of authority, annul them.

In fact, the Court of Administrative Justice in Iran performs a role similar to that of constitutional courts in some European legal systems, with the difference that its jurisdiction is limited to the administrative and executive domain. In other words, instead of examining parliamentary enactments or decisions of other branches, this Court focuses on the actions of the executive branch and its affiliated organizations, or even non-governmental public institutions such as the Social Security Organization (Beshkhor, 2022). The important point regarding the legal status of the Court of Administrative Justice is that its judgments concerning the annulment of enactments have a general effect; unlike other judicial judgments, which have effect only between the parties to the dispute, the judgments of this Court are enforceable against the public and all bodies. This point may be inferred from Article 84 of the Law on the Court of Administrative Justice, which states:

“The judgments of the General Board of the Court of Administrative Justice concerning the annulment of enactments shall be binding on all persons, whether natural or legal, and on all administrative authorities.”

Accordingly, if the Social Security Organization issues a circular that is contrary to the applicable laws or exceeds the limits of the Organization’s authority, any natural or legal person may request its annulment, and if the General Board of the Court issues an annulment judgment, that judgment will be binding on all members of society.

4.2. Legal Sources Affecting the Jurisdiction of the Court of Administrative Justice in Annulment of Enactments

The jurisdiction of the Court of Administrative Justice to review and annul administrative and executive enactments does not rely solely on Article 173 of the Constitution; rather, a set of legal sources, including the Constitution, ordinary laws, unification-of-procedure judgments, public-law doctrine, and judicial practice, strengthen this status (Bigzadeh et al., 2021).

One of the most important sources is Article 170 of the Constitution, which obliges judges to refrain from enforcing regulations and approvals that are contrary to law or outside the limits of the authority of the executive branch. The text of this article is as follows:

“Judges are obliged to refrain from enforcing governmental approvals and regulations that are contrary to laws and Islamic regulations or outside the limits of the authority of the executive branch. Any person may request the annulment of such regulations from the Court of Administrative Justice.”

This article expressly allows any natural or legal person to refer to the Court and request the annulment of executive regulations that are contrary to law. This is an important step toward clarifying the process of supervision over administrative enactments and institutionalizes the right of public complaint in Iran. At the level of ordinary laws, the most important relevant law is the Law on the Organization and Procedure of the Court of Administrative Justice adopted in 2013. Article 12 of this Law specifically addresses requests for the annulment of enactments:

“Any person may file a complaint before the Court against enactments and regulations that are contrary to law or outside the limits of the authority of the adopting body.”

Based on this article, the contested enactments may include enactments of the Social Security Organization, such as executive directives, circulars, internal regulations, and similar instruments. Even if these enactments appear to be executive in nature, if they have generally applicable or legal effects on the public, they fall within the scope of the Court’s supervision (Pourkhaleghi Chatroodi, 2018).

Another important source is the unification-of-procedure judgments of the General Board of the Court of Administrative Justice. These judgments not only stabilize judicial practice, but also play an important role in guiding executive bodies toward compliance with legal standards. For example, in Judgment No. 985, dated June 23, 2020, of the General Board of the Court of Administrative Justice, a circular of the Social Security Organization concerning the method of calculating the retirement wage base of company employees was annulled due to inconsistency with the Social Security Law. This judgment was issued on the basis of the principle of legality and the prevention of expansive and arbitrary interpretation of circulars by the Organization. In addition, the theories of public-law doctrine play an important role in analyzing and legitimizing the powers of the Court. Many prominent professors of public law in Iran, such as Dr. Seyed Mohammad Hashemi, Dr. Ali Javaherkalam, and Dr. Qazi, have repeatedly emphasized in their works that one of the pillars of a law-governed state is the existence of an independent authority for judicial review of governmental actions. From the perspective of these jurists, the Court of Administrative Justice must, while preserving its independence, actively supervise the enactments and actions of bodies such as the Social Security Organization, which sometimes exhibit discretionary or even unlawful conduct. The judicial practice of the Court of Administrative Justice also shows that in recent years this Court, relying on principles such as legitimate expectation, the legality of administrative actions, and transparency, has annulled dozens of enactments issued by the Social Security Organization. This practice is in fact the practical manifestation of legal doctrines. Alongside these sources, reference may also be made to international regulations and human rights instruments, such as the conventions of the International Labour Organization, which, although not binding in this context, have been referred to in some judgments of the Court and have been invoked as instruments of legal interpretation in the field of labor rights and social insurance (Tila, 2022).

Grounds for Annulment of the Enactments and Circulars of the Social Security Organization:

4.3. *Conflict with Superior Norms: The Constitution, Sharia, the General Policies of the System, and Ordinary Law*

“The principle of legality is the most fundamental and important principle of systems of administrative law, and other principles may be analyzed in light of this principle. According to this principle, public and administrative authorities are not free in making administrative decisions and taking administrative actions. They are obliged to respect all rules that govern them. The principle of legality is the basis for the establishment, action, and activity of administration. Accordingly, all administrative activities and actions must be exercised within the framework of law and must have a legal basis.”

In fact, the first and most self-evident duty of a judge when faced with a request for judicial review is to identify and determine the rules governing the administrative authority or institution and to examine its compliance with them. Superior norms may be examined in the form of the Constitution, the general policies of the system, ordinary law, and Islamic legal standards (Danesh Nari, 2018).

4.4. *Conflict with the Constitution*

From a general perspective, a connection can be established between the conformity of laws with the Constitution and the conformity of administrative acts with laws. To explain, if conformity with laws means a relationship based on the compatibility of executive regulations or decisions of subordinate authorities with ordinary laws enacted by the legislature, conformity with the Constitution completes it. The principle of conformity with laws, in its broad sense, means conformity with law, namely with a superior norm, at the apex of which stands the Constitution. In fact, it may be said that, within a general framework, administrative acts also comply with the Constitution through the mediation of laws. Apart from this indirect compliance, today the logic governing the protection of the Constitution is evident to all, and the preservation of the supremacy of this foundational document should not be limited to enactments of the legislative branch. Failure to provide constitutional mechanisms for

supervising governmental enactments would certainly undermine the high status of the Constitution and would destabilize the rights and freedoms of citizens as well as the stability and continuity of the country's political structure (Emami & Ostovar Sangari, 2017).

In the second part of Article 85, the Constitution of the Islamic Republic of Iran has addressed only the need for the conformity with the Constitution of a particular type of governmental regulation, namely the statutes of organizations, companies, and governmental or government-affiliated institutions that, with the permission of Parliament, are permanently approved by the Council of Ministers, and has designated the Guardian Council as the authority for determining this conformity (Vijeh, 2018). The absence of explicit constitutional provision designating a specific authority for supervising the conformity of other governmental regulations with the Constitution has led to different views in legal doctrine regarding the jurisdiction of the Court of Administrative Justice to supervise the conformity of administrative acts with the Constitution, which will be discussed below.

First Clause: The View of Opponents of the Court's Jurisdiction

The arguments of the opponents may be summarized as follows:

First, paragraph 3 of Article 156, concerning supervision over the proper implementation of laws, includes only ordinary law, and wherever the Constitution uses the terms "law" or "laws," what is meant is ordinary law and ordinary regulations.

Second, if supervision over the proper implementation of the Constitution were also to be assigned to the Judiciary, it might be argued that supervision over the enactments of Parliament should also be assigned to the Judiciary, whereas such an interpretation would be contrary to Article 94. The Judiciary is subject to the Constitution and is not the supervisor of its proper implementation. Therefore, none of the constitutional principles, even implicitly, establishes the jurisdiction of this branch, except the jurisdiction of judges in the position of restoring rights, or of its courts, to evaluate and determine the conformity of executive-branch enactments with the Constitution. The right of judicial interpretation granted to judges is limited only to the interpretation of ordinary law, and there is no provision confirming judicial interpretation of the Constitution (Danesh Nari, 2018).

Moreover, in the view of some jurists, the judicial practice of the Court of Administrative Justice, despite its innovation in this field, is incapable of protecting the Constitution, because there is no explicit basis for this matter in the legal system of the Islamic Republic of Iran. In addition, this practice appears harmful because, in principle, an administrative judge is not competent to protect the Constitution. Furthermore, according to the explicit interpretive opinion No. 2101 of the Guardian Council dated September 6, 1992, concerning Article 138 of the Constitution and the jurisdiction of the Speaker of the Islamic Consultative Assembly in supervising governmental enactments, the term "laws" mentioned in Article 138 of the Constitution does not include the Constitution. Therefore, by analogy of reasoning, it may be claimed that the jurisdiction of the judges of the Court of Administrative Justice to supervise governmental regulations is also limited to ordinary law (Tila, 2022).

Second Clause: The View of Supporters of the Court's Jurisdiction

The view of supporters of the Court's jurisdiction to annul governmental enactments contrary to the Constitution is based on the following arguments:

First, the judicial function requires that violations of constitutional principles, like violations of ordinary laws, be subject to judicial review. When the protection of ordinary laws is the mission of the judicial apparatus, such protection must a fortiori be regarded as more necessary in relation to the Constitution. Second, in Opinion No. 368 dated January 28, 1983, the Guardian Council did not reject the view of the then Supreme Judicial Council, which apparently believed in the Judiciary's supervision over the proper implementation of the Constitution (Shirzad, 2014). Third, this type of exercise of jurisdiction by the Court may facilitate the gradual development of constitutional and administrative law in the country and transform judicial practice into a means for improving the legal order. Reliance on Articles 166 and 167 of the Constitution is another argument advanced by supporters of the Court's jurisdiction. According to Article 166: "Judgments of courts must be reasoned and documented by reference to the legal provisions and principles on the basis of which the judgment has been issued." It is clear that the term "principles" does not mean the same thing as statutory provisions. These principles must either be principles contained in the Constitution or established legal principles that have not necessarily taken the form of ordinary legislation. The conclusion is that, pursuant to Article 166, judges are permitted to refer to principles that are either constitutional principles or general principles of law, which must be used, where necessary and in the absence of relevant legal provisions or in cases of ambiguity,

lacuna, or brevity, for issuing judgments or interpreting enacted laws. On the other hand, according to Article 167: “The judge is obliged to endeavor to find the judgment of every case in codified laws, and if he cannot find it, he shall issue the judgment of the case by relying on authoritative Islamic sources or valid fatwas, and he may not refuse to hear the case and issue a judgment on the pretext of silence, defect, brevity, or conflict of codified laws.” The general wording of the phrase “codified laws” naturally includes both the Constitution and ordinary laws, and there is no justification for excluding the Constitution from this phrase. Moreover, referring to constitutional principles entails fewer adverse consequences than judges’ reliance on authoritative Islamic sources and fatwas, because the clarity of constitutional principles and the practices arising from their implementation are much greater than that of authoritative sources and fatwas, and reliance on such sources by judges opens the way to more discretionary interpretations. In response to the opponents’ objection that judicial interpretation of constitutional principles would lead to disorder and discretionary interpretations by judges, supporters state that judicial interpretation of ordinary law may also lead to such disorder (Tila, 2022).

However, the mechanism of unification of procedure, which is provided in the Constitution for the Supreme Court and in the Law on the Court of Administrative Justice for the General Board of the Court, eliminates this concern. Some have relied on Advisory Opinion No. 2101 of the Guardian Council dated September 6, 1992, in which the supervision of the Speaker of Parliament over approvals, regulations, and enactments of governmental commissions under Article 138 of the Constitution was regarded as conditional upon their conformity with ordinary laws, and the term “laws” at the end of that article was not considered to include the Constitution. However, this cannot be extended to the judicial review exercised by the Court of Administrative Justice, and no common criterion may be derived from it, because, on the one hand, the Speaker of Parliament stands at the head of the country’s ordinary legislative institution and therefore has jurisdiction only to examine the conformity of governmental enactments with ordinary laws. On the other hand, the difference between the Court’s type of supervision, namely judicial supervision with broad jurisdiction over all regulations and approvals of governmental and public organizations, and the Speaker of Parliament’s legal supervision, which covers only the approvals and regulations of the Council of Ministers and its commissions (Shirzad, 2014), requires that the Court’s supervision not be considered analogous to that of the Speaker of Parliament and not be limited to controlling the conformity of governmental enactments with ordinary law (Danesh Nari, 2018). Article 86 of the Law on the Court of Administrative Justice obliges the Head of the Judiciary and the President of the Court of Administrative Justice to notify the General Board of enactments that are contrary to law or whose content or issuance lies outside the authority of the adopting official, and to request their annulment. It is obvious that determining this matter requires interpretation of the Constitution and determination of the jurisdictional limits that the Constitution has assigned to officials. From a textual perspective as well, Article 170 of the Constitution, by using the phrase “laws and Islamic regulations,” refers to all laws, whether constitutional or ordinary (Ghanavati, 2022).

In any event, examination of the judgments of the General Board of the Court of Administrative Justice in this field indicates an active practice that has itself helped improve existing deficiencies in the mechanisms for protecting the Constitution within Iran’s legal system and has contributed to the restoration of citizens’ rights against encroachments by governmental bodies.

4.5. *Conflict with the General Policies of the System*

The general policies of the system are fundamentally a contested matter, and there have always been questions and ambiguities regarding their concept, nature, and status in the Iranian legal system. Various legal doctrines have attempted to remove this ambiguity and conceptually explain them. Reliance on the general policies of the system in our legal system has occurred in several instances by the Guardian Council in supervising parliamentary enactments; from this perspective, the adjudicator regards general policies as falling within the spectrum of the hierarchy of legal norms in Iran. It appears that analysis of the issue within the judicial system, particularly administrative adjudication, requires a conceptual examination of general policies and the legal mechanisms for supervising their proper implementation. With respect to the nature of the general policies of the system, it must be said that equating law with general policies has been deemed incorrect. Only enactments of the Islamic Consultative Assembly are considered law, because they are adopted according to specific formalities and consist of a set of commands and prohibitions that, upon being enacted and established, are imposed on persons with enforceable sanctions. In terms of the degree of binding force, a distinction must also be made between general policies and laws. Law is a generally binding rule with enforceable sanctions and applies to a specific situation, formulated in the form of conditional propositions,

whereas the degree of binding force of general policies does not reach that of law, and their content is directed toward the realization of objectives and ideals and is not addressed to a specific situation (Najabatkhah et al., 2017).

General policies are essentially orientations and possess broad scope and general and abstract concepts. Therefore, general policies are not laws in substantive or formal terms; rather, they provide a basis for legislation or for the presentation of legislative bills (Danesh Nari, 2018). Furthermore, from the perspective of normative order and constitutional law, policies occupy a rank lower than constitutional principles and higher than laws and regulations, and for this reason they cannot take precedence over fundamental constitutional principles. On the other hand, general policies cannot be regarded as Islamic legal standards, because Islamic legal standards include primary and secondary rules established by the Shari', and placing general policies within this category appears to lack religious-legal justification. In light of these considerations, it appears that general policies are essentially not judicially invocable, because, pursuant to Articles 166 and 167 of the Constitution, the issuance of a judgment by a judge must be based solely on codified laws and legal principles, and in the absence of a rule governing the dispute in these two sources, the judge is obliged to refer to authoritative Islamic sources; in these articles, there is no mention of the general policies of the system. Therefore, since the general policies of the system are neither law nor an Islamic legal rule, they cannot be invoked as an independent ground of supervision by a judicial reviewer of administrative decisions, and supervision over the proper implementation of policies must be considered only within development-plan laws (Shirzad, 2014).

4.6. *Conflict with Ordinary Law*

The hierarchy among norms in a legal system, which requires the subordination of lower norms to higher norms, is of special importance. As stated, today in modern legal systems, after the Constitution as the superior norm and international treaties, ordinary laws enacted by the legislative branch occupy the next level, and the most prominent ground and basis of supervision by the Court of Administrative Justice is attention to the requirements of enacted law, particularly the ordinary law or laws violated by the regulatory act of public authorities. The principle of the rule of law requires that the enactments of the elected representatives of the people in the legislative branch remain immune from any encroachment. Therefore, governmental regulations must not be expressly or implicitly contrary to the meaning, wording, spirit, or legislative purpose of the law (Sadrolhefazi, 2016). The adoption of governmental regulations contrary to the text and spirit of the law is a clear assault and encroachment upon the legislative branch and is inconsistent with the principle of separation and independence of the three branches of power, as well as a violation of the dignity and authority of law. The conflict of governmental enactments with ordinary laws, as a general principle and under various expressions such as lack of legal validity, unlawfulness, inconsistency with legal principles and standards, and absence of legal force, has been reflected in almost all judgments of the General Board issued in annulling the decisions and acts of administrative authorities, and the Board has expressed the need to observe it in various ways (Hedavand & Aghaei Touq, 2015).

4.7. *Annulment of Enactments Due to Conflict with Islamic Legal Standards*

The official status of Islam and the Shi'a denomination and the influential position of Islamic standards in our country's legal order cause the interaction between the legal order and the religious order to appear in two forms. The first is the supremacy of the religious order over the legal order, which may be inferred from Article 4 of the Constitution and requires the conformity of the norms of the legal order, including laws and executive regulations, with Islamic standards.

The second is the completion of the legal order by the religious order. Unlike the legal systems of many Islamic countries, where Islamic standards are considered interpretive rules of legal norms, in our country, within the framework of Article 167 of the Constitution, they have been granted a role beyond the interpretation of religious rules, namely a role that complements legal norms. On this basis, it must be acknowledged that the principle of legality in Iranian administrative law has two aspects: conformity of administrative action with laws enacted by Parliament and conformity with Sharia (Mousazadeh, 2018).

At the same time, jurisprudential doctrines should not be interpreted in a way that is inconsistent with certain requirements of the rule of law, such as non-retroactivity, changeability and fluidity, transparency and clarity, publicity, and generality. For example, the generality of law requires that the law be expressed and announced to all persons who are to be subject to it. In

addition, when administrative authorities adopt a regulation, they expect the limits of their jurisdiction to be determined by the rules of the relevant statute enacted by Parliament. How, then, can an authority expect them, when exercising regulatory competence, to be aware of all religious-legal standards and requirements: awareness of a broad and dense set of rules contained in traditional Islamic jurisprudential texts and not enacted by the legislative institution? Article 87 of the Law on the Court of Administrative Justice provides, regarding the inconsistency of a governmental enactment with Islamic legal standards: “Where an enactment is brought for review on the ground of inconsistency with Islamic legal standards, the matter shall be sent to the Guardian Council for opinion. The opinion of the jurists of the Guardian Council shall be binding on the General Board.” Several points must be mentioned in relation to this article:

First, the jurists of the Guardian Council examine only the religious legality of the contested enactment, and determination of the matter from an administrative and legal perspective does not fall within their jurisdiction (Shirzad, 2014).

Second, in explaining the status of the Guardian Council and the judges of the Court in a claim for annulment of an administrative enactment inconsistent with Sharia, it must be said that “the said claim has two adjudicators: one adjudicates on the basis of substantive rules and may therefore be called the substantive adjudicator, and the other, who generally guarantees the implementation of procedural rules, may be regarded as the procedural adjudicator of the claim.”

The third point that appears necessary to mention is that there is a possibility that the Guardian Council’s opinion regarding a law may not have effect because of conflict with the country’s expediency. However, with respect to a regulation adopted by the government, there is no possibility of amending it or preventing the effect of the Guardian Council’s opinion by invoking expediency; the mere determination by the jurists of the Guardian Council that a governmental enactment is contrary to Sharia provides the definitive ground for its invalidity. The method of religious-legal review by the jurists of the Guardian Council over parliamentary legislation differs from their review of governmental regulations. Whereas the Guardian Council’s review of parliamentary enactments is *ex ante* and occurs before adoption, in the case of governmental regulations it occurs after their adoption and only if a complaint is brought against such regulations before the Court of Administrative Justice.

The jurists of the Guardian Council may regard the fatwa of the majority of the Council as the criterion for the Islamic character of laws and regulations and reject enactments that conflict with the fatwa of the majority. On the other hand, the practice of the Guardian Council in claims concerning the religious legality of governmental regulations indicates that the jurisprudential opinions and ideas of the Supreme Leader also hold a special place in the Guardian Council’s jurisprudential opinions (Ghanavati, 2022).

4.8. *Lack of Jurisdiction*

Another ground of judicial review expressly provided in the laws governing the Court of Administrative Justice is the public authority’s exceeding the limits of its jurisdiction, or in other words, its powers. In supervising the guarantee of the hierarchy of legal norms, particularly at the level of ordinary laws, and because the authority responsible for enacting ordinary laws is the legislative branch whereas the authority responsible for adopting executive regulations is the executive branch, the Court must necessarily address the jurisdictional separation of these branches. This is because, in public law, the presumption is lack of jurisdiction, and the existence of jurisdiction in any matter requires express provision in law. The principle of jurisdiction inevitably overlaps with the fundamental principle of legality, and analysis of the principle of jurisdiction in administrative law must fundamentally be conducted within the framework of the principle of legality. In judgments issued by the General Board of the Court of Administrative Justice, we also observe that, generally at the end of the judgment and in stating the reasons for annulment, the General Board simultaneously invokes the unlawfulness and the *ultra vires* character of the contested regulation (Danesh Nari, 2018).

4.9. *Violation of Fundamental Rights*

Administrative adjudication and judicial protection of the rights and freedoms of citizens against regulatory acts of administrative authorities that lead to the violation of the rights of the people support one of the most important objectives of constitutional law, namely the “guarantee of the rights and freedoms of the nation.” Article 173 of the Constitution considers the restoration of the rights of the people to be the ultimate purpose of establishing the Court of Administrative Justice, and the

final part of paragraph 1 of Article 12 of the Law on the Court of Administrative Justice identifies the violation of individuals' rights as one of the grounds of judicial review. At the same time, it must be noted that accepting the violation of fundamental rights as an independent criterion in judicial review requires certain characteristics in adjudication that distinguish it from traditional approaches (Latifi, 2018).

First, this approach tends toward preserving substantive values, not merely formal norms. Second, in order to guarantee and protect these values, the adjudicator considers not only the process that led to the creation of the decision, but also the content and effects of the administrative decision. Third, in evaluating decisions and their effects, the adjudicator conducts a primary inquiry into whether, for the realization of the intended objective of the administrative authority, the violation of the right was justified, necessary, and proportionate, rather than merely examining the legality of the decision in a secondary evaluation. From this perspective, the violation of fundamental rights by administrative acts of public authorities in our country cannot be viewed as an independent criterion, and the practice of the Court in such cases overlaps and is closely connected with violation of the principle of legality. Nevertheless, since the protection of fundamental rights is one of the foundations of judicial review, and since their observance and respect by public authorities and institutions in our country and the approach of supervisory bodies to this matter are of greater sensitivity, it deserves special attention (Danesh Nari, 2018).

One issue that may be referred to as a basis for supervision over fundamental rights is the preservation of security in the legal relations between citizens and administration. The principle of legal certainty is one of the principles of public law invoked in all legal systems. The roots of this principle lie in characteristics of legal systems that are today considered inseparable components of those systems. The stability of the legal system, the guarantee of continuous protection of citizens' rights and freedoms, the certainty of existing rules, and the creation of trust in the legal system are among the most important of these characteristics (Shirzad, 2014).

In other words, citizens' security requires that the existing situation and vested rights acquired before the adoption of a new law not be affected by that law. Therefore, the criterion of vested rights, which is among the common grounds for the annulment of administrative acts by the Court of Administrative Justice, may be regarded as one of the legal guarantees of security and as related to the category of human rights. The concept of vested right is one of the terms of private law for which domestic laws and the judicial practice of the Court of Administrative Justice provide no clear definition. However, doctrine has offered the following definition: a vested right is a right arising from contract and law and is in fact a privilege acquired by the will and authority of the right-holder, which must be protected against changes in laws as a vested right (Ghanavati, 2022).

5. Effects and Consequences of the Annulment of the Enactments of the Social Security Organization by the Court of Administrative Justice

The annulment of the enactments of the Social Security Organization by the Court of Administrative Justice is not merely a legal event; rather, it has broad consequences in legal, social, economic, and even institutional dimensions. These effects not only influence relations among insurers, insured persons, and the Social Security Organization, but also play an important role in shaping a culture of legality within public institutions. The following section examines these effects and consequences in detail.

5.1. Legal Effects

The most important consequence of annulling the enactments of the Social Security Organization is a return to law and the removal of conflict between administrative enactments and parent laws. Upon the issuance of an annulment judgment, the enactment loses its validity from the date of the judgment and can no longer be invoked.

In this situation, the violated rights of persons who were previously harmed on the basis of that enactment may be claimed, particularly if it can be proven that the relevant circular caused the deprivation of a vested right. In such circumstances, numerous petitions may be filed by individuals seeking compensation for damages, restoration to the previous situation, or correction of insurance records. In addition, judgments of the General Board of the Court of Administrative Justice that lead to the annulment of the Organization's enactments have a general and binding effect pursuant to Article 92 of the Law on the Organization and Procedure of the Court. This feature means that the Organization is obliged to comply with the issued

judgment not only in relation to the individual complainant, but also with respect to all insured persons. Therefore, a broad legal burden is placed on the Organization, which sometimes requires the reform of processes, revision of systems, and retraining of staff (Azizi et al., 2021).

5.2. *Social Effects*

One of the main objectives of the supervision exercised by the Court of Administrative Justice is the protection of public rights and the creation of a sense of justice and public trust in the rule of law. In cases where unlawful enactments of the Social Security Organization are annulled by the Court, this message is conveyed to society: citizenship rights are enforceable, and there is a supervisory authority against violations by executive bodies.

This helps enhance public trust in the administrative and judicial system. Particularly in sensitive areas such as insurance, retirement, and treatment, which are directly connected with people's livelihood and social security, any unjust practice may lead to widespread dissatisfaction. When the Court prevents the continuation of injustice by issuing an annulment judgment, it in fact contributes to strengthening the foundations of social justice. On the other hand, the annulment of discriminatory circulars or circulars lacking a legal basis prevents structural discrimination. For example, if the Social Security Organization grants special benefits only to a particular group of occupations or unfairly deprives certain persons of some benefits, the Court can restore legal balance and equality by annulling such regulations (Fallah, 2018).

5.3. *Economic and Financial Effects*

One of the most important consequences of annulling the enactments of the Social Security Organization is the emergence of direct economic effects for the Organization and even for the state. For example:

If the Court rules that an enactment of the Organization has led to the collection of excess insurance premiums from employers, the Organization is obliged to return the excess amounts or credit them to the employer's account. This may impose severe financial pressure on the Organization. In cases where the annulled enactment concerned depriving a group of workers of early retirement or the calculation of a special service record, the Organization must, by correcting its practice, begin paying pensions or retirement benefits in accordance with the law.

In other words, the effects of annulment may lead to an additional financial burden on insurance funds and may even challenge the financial balance of the Organization. Although this issue may be difficult for the Organization in the short term, in the long term it will promote transparency, financial discipline, and prevention of costs arising from mass complaints (Ghasemipour, 2020).

5.4. *Institutional and Managerial Effects*

The annulment of incorrect enactments of the Social Security Organization may lead to reform of decision-making structures within the Organization. After the issuance of several annulment judgments, specialized legal and advisory boards of organizations are usually required to examine proposed regulations more carefully. Institutional effects include the following:

- Promotion of a culture of legality at intra-organizational decision-making levels;

- Increased legal interaction between the Organization and supervisory institutions, such as Parliament and the Supreme Audit Court;

- Creation of managerial sensitivity to the consequences of unlawful decisions;

- Revision of existing regulations and circulars in order to prevent possible future annulments.

This process can prepare the ground for drafting clearer and more law-compliant regulations and can distance the institution from discretionary and ad hoc decisions (Ghorbani, 2020).

5.5. *Effects on the Development of Administrative Law and Judicial Practice*

Judgments issued as a result of the annulment of the enactments of the Social Security Organization not only have executive effects, but also contribute to the development of Iranian administrative law. These judgments may be used in similar cases as

authorities by judges, attorneys, and even academic jurists. In addition, by issuing these judgments, the Court of Administrative Justice plays an active role in interpreting constitutional principles, such as the principle of equality, the principle of non-discrimination, and the principle of vested rights, and contributes to the formation of “stable judicial practice” in the field of social security law (Ghotbi, 2021).

Overall, the annulment of the enactments of the Social Security Organization by the Court of Administrative Justice is not merely a tool of legal control, but a multidimensional process that affects justice, public trust, financial discipline, institutional transparency, and the development of public law. Although the implementation of these annulment judgments may create difficulties for the Organization, it will ultimately benefit the country’s legal order, citizens’ rights, and the efficiency of public institutions.

6. Critical Analysis of the Performance of the Court of Administrative Justice in Confronting the Enactments of the Social Security Organization

The Court of Administrative Justice, as the highest authority supervising the legitimacy of actions and enactments of executive bodies, has a vital role in realizing the principles of law-governed administration and protecting public rights. One of the institutions that has experienced the most challenges in relation to the Court of Administrative Justice is the Social Security Organization, an institution whose decisions, due to the volume of regulations, diversity of services, and breadth of the covered population, directly affect the lives of millions of people. Therefore, examining the performance of the Court of Administrative Justice in confronting the enactments of this Organization is a significant matter in the field of administrative and social law in the country.

Over the years of its activity, the Court has issued numerous judgments concerning the annulment or approval of the enactments of the Social Security Organization. The performance of this judicial authority in this field may be examined from two perspectives: first, in terms of conformity with laws and fundamental legal principles, and second, in terms of practical and institutional impact on the conduct of the Social Security Organization and the status of insured persons. In many cases, the Court of Administrative Justice, relying on its jurisdiction to examine the inconsistency of executive regulations with law, has annulled circulars, directives, and internal enactments of the Social Security Organization. This performance appears to defend legality, but it raises questions regarding the method of review, the criteria of reasoning, and attention or lack of attention to social and economic realities. For example, in some cases, the Court’s reasoning has been based solely on a literal and formal analysis of statutory provisions, without properly considering protective considerations, the objectives of the legislature, or the economic system governing social insurance. Although this approach may appear formally and legally justified, in practice it may lead to decisions inconsistent with the spirit of the law and the *raison d’être* of the social security system. An important point that must be considered in analyzing the Court’s performance in this field is the absence of a specialized approach in reviewing the technical and specialized enactments of the Social Security Organization. Because of its particular complexities, the field of social security requires a precise understanding of insurance concepts, financial resources, actuarial risks, and executive structures. While most judges of the Court are legal specialists and are familiar with general rules of administrative law and parent laws, understanding the internal and specialized complexities of the Social Security Organization requires the participation of insurance and economic advisers in the adjudicatory process, a matter that has not yet been systematically institutionalized within the Court’s structure. One serious challenge in this regard is the disregard of the economic and executive effects of issued judgments. In cases where the Court has annulled a circular of the Organization, broad financial effects have been imposed on insurance funds, which perhaps were not anticipated by the Court at the time of issuing the judgment. This issue occurs while the Social Security Organization faces resource constraints, and any sudden decision can significantly affect its financial balance. Particularly in matters such as contract insurance premiums, special retirements, or insurance coverage for new occupations, sudden changes in practices as a result of the Court’s judgments may cause confusion for employers, reduce the Organization’s revenues, and consequently weaken insurance services. Alongside legal and economic criticisms, one debatable point in the Court’s performance concerns the manner of implementing issued judgments. Although, according to law, judgments of the General Board of the Court are enforceable and binding on all bodies and executive authorities, in practice, the Social Security Organization has in some cases either refrained from immediate enforcement or, through an expansive interpretation of the issued judgment, has implemented it in some areas while disregarding it in others. This issue

not only violates the principle of enforcement of judgments, but also diminishes public trust in the judicial institution of the Court. On the other hand, the absence of sufficient enforcement guarantees to compel executive bodies to observe the Court's judgments has caused the decisions of this institution, in some cases, to have a symbolic rather than practical character.

Criticisms have also been raised regarding adjudicatory procedures. Some judgments, despite their broad impact, have been issued without field studies, without obtaining the opinion of insurance experts, or without attention to the country's macro-policies in the field of welfare and social justice.

For example, in some cases the Court has annulled circulars whose purpose was to control the expenditures of the insurance fund, prevent abuse, or increase accuracy in verifying employment, but the issued judgment, without considering such objectives, annulled the entire regulation solely on the basis of violation of a statutory provision. Despite these criticisms, the positive and effective role of the Court of Administrative Justice in protecting the rights of insured persons and workers cannot be ignored. Many judgments of the Court have, in practice, led to the restoration of violated rights of insured persons, elimination of discriminatory regulations, or the obligation of the Social Security Organization to comply with laws. The Court has been able to respond to the issuance of circulars lacking legal basis or violating fundamental rights of citizens and to compel the Organization to reform its practices. In fact, in many cases, the Court has properly performed the role of a justice-oriented supervisor and defender of public rights. Nevertheless, in order to improve the Court's performance in this field, it is necessary to reform the current approach in a balanced and multidimensional manner. It is proposed that, in reviewing the enactments of the Social Security Organization, the Court should benefit from the opinions of specialists in insurance, social welfare, and economics. It is also necessary to provide a mechanism in the Court's adjudicatory structure for evaluating the financial and social effects of judgments. On the other hand, supervision over the enforcement of issued judgments must be strengthened, and organizations that refuse to fully and properly enforce judgments must be subject to legal action. Ultimately, constructive interaction between the Court of Administrative Justice and the Social Security Organization, rather than procedural confrontation, can in the long term serve the realization of social justice. Although the supervisory role of the Court requires it to act decisively against unlawful enactments of the Organization, this supervision must be accompanied by a precise understanding of the nature of the social security system, insurance principles, and the current needs of society. Achieving this goal requires redefining certain legal mechanisms and strengthening the expert dimension of issued judgments, so that balance among law, justice, and efficiency is properly established.

7. Discussion and Conclusion

The examination of the grounds for annulling the enactments of the Social Security Organization in light of the judgments of the General Board of the Court of Administrative Justice shows that judicial review of administrative regulations is not merely a tool for formal control of administrative decisions, but one of the most important mechanisms for guaranteeing the rule of law, protecting citizens' rights, and realizing administrative justice. Due to the broad scope of its duties, the diversity of legal relations, and the considerable population under its coverage, the Social Security Organization is inevitably required to issue numerous circulars, directives, and regulations. Although the existence of such regulations is indispensable for organizing executive affairs, these regulations possess validity and legitimacy only when they are adopted within the framework of superior laws, the limits of statutory authority, and the fundamental principles of public law. Otherwise, the Court of Administrative Justice, as the specialized authority for supervising the legitimacy of administrative regulations, is obliged to prevent the continued enforcement of regulations contrary to law and to protect individuals' rights. The findings of the study indicate that the most important grounds for annulling the enactments of the Social Security Organization may be found in inconsistency with the Constitution, conflict with ordinary laws, inconsistency with Islamic legal standards, exceeding the limits of statutory authority, violation of citizens' fundamental rights, and, in some cases, conflict with the general policies of the system. Examination of the judgments of the General Board of the Court of Administrative Justice also confirms that most instances of annulment have resulted from two fundamental factors: conflict with ordinary laws and exceeding the limits of the authority of the adopting official. This indicates that a significant portion of existing disputes arises not from a legislative vacuum, but from the expansive interpretation by administrative authorities of their statutory powers or from extending the scope of regulations beyond the will of the legislator. From this perspective, the judgments of the General Board of the Court of Administrative

Justice should be regarded as a factor in restoring the balance between the powers of the executive body and the principle of the rule of law.

On the other hand, examination of the legal foundations of the jurisdiction of the Court of Administrative Justice shows that this jurisdiction is not based merely on one or several legal provisions; rather, a set of constitutional principles, the Law on the Organization and Procedure of the Court of Administrative Justice, judicial practice, and general principles of public law form the foundation of judicial review over administrative enactments. Accordingly, the Court of Administrative Justice has not confined itself merely to the formal evaluation of enactments; rather, in numerous cases, by interpreting constitutional principles, including the principle of the rule of law, the principle of equality, the principle of non-discrimination, the principle of protection of vested rights, and the principle of protection of citizens' rights, it has played an effective role in developing administrative law and strengthening the enforcement guarantees of public-law rules. At the same time, the findings of this study indicate that, although the performance of the Court of Administrative Justice in protecting the rights of insured persons and preventing the enforcement of regulations contrary to law is defensible and commendable, this performance has also faced challenges in some cases. One of the most important of these challenges is the predominance of a purely legal approach over specialized analyses in the field of social security. The social security system has complex economic, insurance-related, and actuarial characteristics, and decision-making regarding its regulations requires precise knowledge of the financial structure of insurance funds, the Organization's resources and expenditures, insurance principles, and the economic effects of judicial decisions. In some issued judgments, although the Court has correctly identified a regulation as contrary to law, the economic, financial, and executive effects resulting from its annulment have received less attention. Such a situation may, in the short term, support the rights of a group of individuals, but in the long term it may make the financial balance of the Social Security Organization and the continuity of insurance services difficult. On the other hand, examination of the effects of annulment shows that these judgments do not have merely individual effects; rather, they leave broad legal, social, economic, and institutional consequences. From a legal perspective, the annulment of regulations contrary to law leads to the restoration of violated rights, reform of administrative practices, and establishment of the principle of legality. From a social perspective, such judgments play an important role in increasing public trust in the administrative and judicial system, strengthening the sense of justice, and enhancing social capital. Moreover, from an institutional perspective, repeated annulment of circulars contrary to law may encourage the Organization's managers to revise the regulatory drafting process, make greater use of precise legal advice, and observe legal standards more carefully. Despite these positive effects, the economic consequences arising from the annulment of certain regulations must not be overlooked. In cases where the annulment of a circular results in the repayment of substantial amounts, correction of insurance records, or creation of new financial obligations for the Organization, significant financial pressure will be imposed on insurance funds. Therefore, it is necessary to establish a logical balance between the need to protect individuals' rights and the need to preserve the financial sustainability of the Social Security Organization; a balance that prevents the continued violation of citizens' rights while also preventing harm to financial resources belonging to future generations of insured persons. It appears that one of the most important solutions for reducing the volume of claims and preventing repeated annulment of enactments is to reform the regulatory drafting process within the Social Security Organization. Employing the capacity of specialists in public law, social security law, insurance economics, and executive experts before the adoption of circulars can significantly reduce the likelihood that regulations will conflict with laws. In addition, creating mechanisms of *ex ante* legal supervision, reviewing the conformity of enactments with superior laws, and using previous judgments of the General Board of the Court of Administrative Justice as guiding precedent can prevent the emergence of later disputes. Alongside reforming the Organization's internal processes, strengthening the specialized dimension of adjudication within the Court of Administrative Justice also appears necessary. Using the opinions of experts in social insurance, welfare economics, and management of insurance funds in specialized cases can enhance the quality of issued judgments and ensure that judicial decisions, in addition to being consistent with law, also take their economic and social effects into account. Such an approach, while preserving judicial independence, will make it possible to establish a balance among the principle of legality, social justice, and the efficiency of the social security system. Overall, it may be concluded that, in recent years, the Court of Administrative Justice has played an effective role in reforming the practices of the Social Security Organization, preventing the continuation of regulations contrary to law, and protecting the rights of insured persons. Nevertheless, the full realization of the objectives of the administrative law system requires that judicial review not be limited merely to the annulment of regulations; rather, the ground must also be prepared for improving the quality of

regulation-making, preventing the adoption of regulations contrary to law, strengthening the culture of legality within executive bodies, and developing constructive interaction between executive and supervisory institutions. Under such circumstances, the judgments of the General Board of the Court of Administrative Justice will not only serve as a means for resolving administrative disputes, but also as an effective instrument for developing public law, consolidating the rule of law, enhancing legal certainty, and realizing social justice within the country's social security system.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

Acknowledgments

Authors thank all who helped us through this study.

Conflict of Interest

The authors report no conflict of interest.

Funding/Financial Support

According to the authors, this article has no financial support.

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