

**HIGH COURT OF TRIPURA  
AGARTALA  
WP(C) 44/2026**

**Ajker Fariad**, represented by its Managing Director, Gangail Road, Gandhighat, Agartala-799001, West Tripura.

**..... PETITIONER**

**Versus**

**1. Union of India**, represented by the Secretary, Department of Ministry of Labour and Employment, Shram Shakti Bhawan, Rafi Marg, New Delhi-110001;

**2. Employees State Insurance Corporation**, represented by its Assistant Director, Ministry of labour and Employment, Government of India, having its regional office at Bamunimaidam, Guwahati-781021;

**3. Recovery Officer**, Employees State Insurance Corporation, Panchdeep Bhawan, Regional Office, North Eastern Region, Bamunimaidam, Guwahati-781021;

**4. UCO Bank**, represented by its Branch Manager, Agartala Branch, Central Road, Kaman Chowmuhan, Agartala-799001, West Tripura.

**---Respondent(s)**

For Petitioner(s) : Mr.D.Bhattacharya, Sr. Advocate  
Mr. A. Chakrabarti, Advocate

For Respondent(s) : Mr. D. Sarma, Addl. GA  
Mr. B. Majumder, Dy. SGI  
Mr. KK Pal, Advocate

Date of hearing & delivery of judgment : **26.02.2026**

Whether fit for reporting : **Yes/No**

**BEFORE  
HON'BLE JUSTICE DR. T. AMARNATH GOUD  
Judgment & Order (Oral)**

**1.** Heard Mr. D. Bhattacharya, learned senior counsel assisted by Mr. A. Chakrabarti, learned counsel appearing for the petitioner. Also heard Mr. D. Sarma, learned Additional GA appearing for the respondent No.4, Mr. B. Majumder, learned

Deputy SGI, appearing for respondent No.1 and Mr. KK Pal, learned counsel appearing for respondent Nos. 2 and 3.

**2.** By means of filing the present writ petition, the petitioner has prayed for the following reliefs:

*“i) Admit this Writ Petition;*

*ii) Issue notice upon the Respondents;*

*iii) Call for records relevant to the subject matter of the case;*

*iv) ISSUE RULE, calling upon the Respondents and each one of them, to show cause as to why for issuance of a Writ in the nature of Mandamus and/or in the nature thereof, for consideration of the Petitioner's representation dated 30.10.2025 under the New Amnesty Scheme, 2025 forthwith and in no time;*

*v) ISSUE RULE, calling upon the Respondents and each one of them, to show cause as to why for issuance of a Writ in the nature of Certiorari and/or in the nature thereof, for setting aside quash the letter dated 16/12/2025 (ANNEXURE-17) forthwith and in no time;*

*vi) ISSUE RULE, calling upon the Respondents and each one of them, to show cause as to why for issuance of a Writ in the nature of Mandamus and/or in the nature thereof, directing the Respondents and each of them to cause a fresh assessment in accordance with the law w.e.f. March, 2010 to October, 2014;*

*vii) ISSUE RULE, calling upon the Respondents and each one of them, to show cause as to why for issuance of a Writ in the nature of Mandamus and/or in the nature thereof directing the Respondents especially Respondent No. 4 to de-freeze/operate the Business Account of Petitioner viz. Ajker Fariad, a daily newspaper, maintained with Respondent No. 4 with immediate effect;*

*viii) After hearing the parties, be pleased to issue Rule absolute;*

*ix) Pass any other order/orders as this Hon'ble High Court may deem fit and proper.”*

**3.** Shortly stated, the respondents by a letter dated 25.01.2011, asked the petitioner to register his establishment under ESI Act without any inspection. Thereafter, the petitioner was served with another notice dated 20.12.2014 asking him to deposit a sum of Rs.6,78,755/- without any verification and without making any correspondence, during the period 2011 to 2014. Neither the petitioner could meet with said authority nor did he get any scope to give reply to that notice as the notice was signed on 26.12.2014 and 10 days time was granted computing from 20.12.2014. Then again, the petitioner was served with another order dated 10.2.2015 asking the petitioner

to pay Rs.6,78,755/- within 15 days without giving the petitioner any opportunity of being heard. Thereafter, another letter dated 8.6.2015 was sent by ESI authority whereby liability of payment was extended to the tune of Rs.9,09,202/- without affording any opportunity of being heard. The ESI authority also illegally attached the bank account of the petitioner and took away Rs.1,57,055/- therefrom and the said bank account remained inoperative by the petitioner. Thereafter, the petitioner filed Civil Misc (ESI) 06 of 2015 before the learned District Judge, West Tripura, and the learned District Judge by its judgment dated 20.04.2021 refused to interfere with the Order dated 08.06.2015. Thereafter, the respondents by another notice asked the petitioner to pay Rs.9,58,806/- to which the petitioner with all his documents appeared and took part in hearing and after scrutiny, the respondents by its order dated 14.09.2022 settled the sum at Rs.1,46,360/-. The petitioner requested for re-assessment, but the respondents denied. Thereafter the petitioner filed a writ petition which was ultimately withdrawn and subsequently thereafter the petitioner filed a review petition before this court being Civil Misc(Review) 6 of 2023 and by order dated 08.08.2025 the same was disposed granting liberty to settle the dispute amicably. It is further case of the petitioner that during pendency of the review petition, the respondents introduced New Amnesty Scheme which came into force w.e.f. 01.10.2025 to 30.09.2026, which is not applicable to the petitioner. The petitioner thereafter submitted his representation

dated 30.10.2025 seeking re-assessment of ESIC contribution, but the respondents by their letter dated 17.11.2025 rejected the claim of the petitioner. Thereafter, the respondents issued a demand notice dated 16.12.2025 demanding recovery of Rs.10,04,937/- from the petitioner.

**4.** Mr. Bhattacharya, learned senior counsel has submitted that the petitioner's establishment does not come under the purview of ESI Act since employees strength is below the required number, to attract provisions of ESI Act. Finally prayer has been made to declare that the unit run by the petitioner does not come under the purview of ESI Act and that the petitioner has no liability to make any ESI contribution and he should be allowed to operate the bank account. Learned senior counsel has also submitted that the learned trial court while disposing of Misc (ESI) 06 of 2015 has not passed a reasoned order. Lastly, learned senior counsel has submitted that the newly introduced scheme is not applicable in the case of the petitioner, hence, he has urged this court to allow the reliefs sought for by the petitioner in this writ petition.

**5.** Mr. KK Pal, learned counsel appearing for the respondent Nos. 2 and 3 has submitted that the case of the petitioner cannot be considered within the ambit of the Scheme and accordingly the same was not considered.

**6.** This court has perused the record meticulously. The impugned proceeding dated 16.12.2025 raising a demand of Rs.10,04,937/- by the respondents from the petitioner is the

subject matter involved and the counsel for the petitioner draws attention of this court to the Order dated 08.08.2025 passed by the learned District Judge, West Tripura, wherein the learned trial court while closing the review petition on the ground of delay and laches, kept it open to both the parties to settle the matter outside the Court. Further, the benefits of the scheme were not made available to the petitioner.

**7.** Since no proceedings were communicated to the petitioner with a reasoned order, moreso, when a demand of Rs.10,04,937/- is made, this court finds that it is the duty of the respondent to- **(i)** give an application of mind and pass a reasoned order with regard to the scheme and its applicability to the petitioner; **(ii)** the respondent to give a finding in the said reasoned order with regard to the observation made by the learned trial court that "... however, the parties are at liberty to settle the dispute amicably outside the Court, if they desire so to do"; **(iii)** the demand raised by the respondents to the petitioner for Rs.10,04,937/- should always preside by a show-cause notice and straightway directing them to pay the said amount within a stipulated period amounts to an unilateral decision. Accordingly, the impugned proceeding dated 16.12.2025 stands set-aside and the matter is remanded back to the respondents. The respondent Nos. 2 and 3 shall pass a reasoned order in the light of the observations made here-in-above.

**8)** Learned counsel for the petitioner has submitted that the business/bank account of the petitioner had been freezed by the respondents without any notice. In view of the said submission, it is directed that if that is found to be correct, the respondents shall immediately look into the matter and defreeze the said account as the same is unilateral and violative of principle of natural justice. Needless to observe, this order shall be complied by respondent nos. 2 and 3.

**9)** With the above observation and direction, the instant writ petition stands disposed. As a sequel, interlocutory application(s), if any, also stands disposed.

**JUDGE**

**SAIKAT  
KAR**

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