

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Appeal No. 162 of 2015**

Employees Provident Fund
 Organisation Regional Provident
 Fund Commissioner Block-D,
 Sector- 32, Indira Gandhi
 Vyavsayik Parisar Pandri Raipur
 (C G)

---- Appellant

Versus

M/S Raipur Development
 Authority G. E. Road Raipur
 through The Chief Executive
 Officer.

---- Respondent

For Appellant	:	Shri Sudeep Johri.
For Respondent	:	Shri Ashish Shrivastava.

Hon'ble The Acting Chief Justice
Hon'ble Shri Justice Pritinker Diwaker

Order On Board**Per Navin Sinha, Acting Chief Justice****30/03/2015**

The present Appeal arises from the order dated 5.12.2014 dismissing Writ Petition (L) No.2326/2010. The learned Single Judge declined to interfere with the order of the Employees' Provident Fund Appellate Tribunal, New Delhi in Appeal No.A.T.A./113(8)/08 holding that the Respondent was an exempted establishment under Section 16(1)(c) of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 as it had its own rules under the nomenclature M.P. Contributory Provident Fund Rules, 1955.

2. Learned counsel for the Appellant assailing the order of the learned Single Judge submitted that the Respondent has not challenged the assessment but only the demand raised upon it monetarily for non-compliance of the provisions of the Act. There is no material on record to show that the Respondent is making provident fund contributory deductions from its employees.

3. Learned counsel for the Respondent authority opposing the Appeal submitted that the order of the learned Single Judge calls for no interference.

4. We have considered the submissions on behalf of the parties.

5. The Appellate Tribunal has held that in view of the M.P. Contributory Provident Fund Rules governing the establishment of the Respondent, it is an exempted establishment under Section 16(1)(c) of the Act. If the Appellant assails that finding it is for the Appellant to establish the foundational facts that no contributory provident fund deductions were being made under the M.P. Contributory Provident Fund Rules, 1955 by the Respondent. No material in that regard has been brought on record.

6. We find no reason to interfere with the order of the learned Single Judge. The Appeal is dismissed.

(Navin Sinha)

Acting Chief Justice

(Pritinker Diwaker)

Judge