

**IN THE HIGH COURT OF PUNJAB & HARYANA, CHANDIGARH**

**CWP No. 4836 of 2012**  
**Date of decision: March 17, 2015**

**M/s Rana Mohendra Papers Ltd.**

**..... Petitioner**

**Versus**

**Regional Provident Fund Commissioner and others**

**..... Respondents**

**CORAM: HON'BLE MR. JUSTICE AMIT RAWAL**

Present:- Mr. P. K. Mutneja, Advocate  
for the petitioner.

Mr. Sanjay Tangri, Advocate  
for respondent Nos. 1 and 2.

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**Amit Rawal, J (oral).**

The petitioner has approached this Court by challenging a communication dated 5.3.2012, sent by the Recovery Officer Department of Employee's Provident Fund Organization to the State Bank of Bikaner & Jaipur, Sector 17-D, Chandigarh where the petitioner-Company is reported to have an account, whereby a demand has been raised to remit an amount of ₹14,10,207/-. The aforementioned communication has been challenged on following grounds:

i) No show cause notice has been received by the petitioner-Company from the respondents for initiation of proceedings as per proviso to Section 14-B of Employees Provident Fund and Misc. Act, 1952 (hereinafter called as 'the Act').

ii) Even copy of the order dated 29.10.2008 Annexure R-1/1 which has now been attached with the written statement has

not been supplied to the petitioner.

Mr. P. K. Mutneja, learned counsel appearing on behalf of the petitioner submits that there is a categorical averment to the aforementioned facts in paragraph 7 of the Writ petition which has not been specifically denied but though vaguely been denied by the respondents.

Mr. Sanjay Tangri, learned counsel appearing on behalf of respondent Nos.1 and 2 submits that since the petitioner has acquired knowledge of the passing of the order dated 29.10.2008 Annexure R1/1 the said order is appealable as per Section 7-(i) of the Employees Provident Fund and Miscellaneous Act, 1952 (hereinafter referred to as 'the Act') and all the pleas which have been raised in the present writ petition can be urged and agitated by the petitioner by availing statutory remedy. He further submits the demand raised for ₹8,81,557/- is also on account of interest under Section 7-Q of the Act. However, copy of the order imposing the interest has not been attached.

I have heard learned counsel for the parties and am of the view that since the petitioner has acquired the knowledge of the Order dated 29.10.2008 Annexure R1/1 on 9.2.2015 passed under Section 14-B which though apparently deals with the serving of the show cause notice. The petitioner would have liberty to challenge the same by seeking condonation of delay as enshrined under Section 7(i) read with Rule 7(1) of the Act and Employee's Provident Fund Appellate Tribunal (Procedure and Rule 1997).

Since the petitioner has acquired knowledge of the

order on 9.2.2015 the petitioner would be at liberty to take the plea of acquisition of knowledge to overcome the hurdle of seeking condonation of delay. The department would be in its rights to take all the pleas available to them in law as and when any appeal is filed on behalf of the petitioner.

The tribunal while entertaining the appeal which the Company would file accompanied by application for condonation of delay would decide the same in accordance with law.

It is further made clear that the petitioner would be entitled to challenge the impugned order Annexure R1/1 and as well as any other order which is stated to have been reflected in the communication Annexure P-10, if supplied, whereby ₹14,10,207/- had been demanded including the element of interest as per Section 7-Q of the Act. The fact remains that the order purported to have been passed under Section 7-Q of the Act has neither been annexed in the written statement nor stated to have been supplied to the learned counsel for the petitioner.

The respondents are directed to supply copy of the order, if any passed under Section 7-Q of the Act enabling the petitioner to impugn conjointly with the order dated 29.10.2008.

The writ petition is disposed of in terms of aforementioned directions/observations.

**(AMIT RAWAL)**  
**JUDGE**

**March 17, 2015**  
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