

**IN THE HIGH COURT FOR THE STATES OF PUNJAB AND
HARYANA AT CHANDIGARH**

LPA No.1173 of 2015 (O&M)

Date of Order: 12.8.2015

Anurag Maheshwari Director of M/s Adunik Polycrates (P) Ltd

....Appellant

Versus

Regional Provident Fund Commissioner, Haryana and Anr.

....Respondents

CORAM: HON'BLE MR. JUSTICE HEMANT GUPTA

HON'BLE MR. JUSTICE SHEKHER DHAWAN

Present: Mr. Ram Darshan Yadav, Advocate for the appellant.

HEMANT GUPTA, J (ORAL)

Challenge in the present Letters Patent Appeal under Clause X of the Letters Patent is to the order dated 27.4.2015 passed by the learned Single Judge whereby the writ petition filed by the appellant challenging levy of interest in terms of Section 7Q of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 (for short “the Act”) was dismissed.

The Assistant Provident Fund Commissioner, Haryana in its order dated 30.6.2003 (Annexure P.1) made an assessment and determined/claimed a sum of Rs.8,62,586/- towards arrears of Employees Provident Fund Contribution.

The argument is that since the appellant has deposited the said amount, therefore, no amount of interest could be claimed once it was not so mentioned in the order of assessment. Learned counsel for the appellant has

taken us to the order (Annexure P.1) passed by the Assistant Provident Fund Commissioner, the operative part of which reads as under:

“I further order that in case the employer fails to deposit the amount mentioned above within 15 days of the receipt of this order, the same may be recovered u/s 8 of the Act. This is without prejudice to sec. 7C and 7Q of the Act.”

Learned Single Judge has rightly found that the payment of interest is stipulated in terms of Section 7Q of the Act and that the deposit of provident fund after delay, does not absolve the appellant of levy of interest. So far as the argument that there was no reference to the interest in the impugned order is concerned, it does not merit acceptance inasmuch as the order itself stipulates that this order is without prejudice to Section 7C and 7Q of the Act. Therefore, the interest has validly been claimed by the Authorities and thus the order has rightly not been interfered with in the writ petition.

We do not find any merit in the present appeal.

Dismissed.

(HEMANT GUPTA)
JUDGE

August 12, 2015
manoj

(SHEKHER DHAWAN)
JUDGE