

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
BENCH AT AURANGABAD**

**WRIT PETITION NO. 4768 OF 2016**

M/s Dwarkadas Mantri Nagari Sahkari  
Bank ltd. through its C.E.O. .. Petitioner

**Versus**

The Assistant Provident Fund  
Commissioner Aurangabad .. Respondent

Shri Murlidhar S. Karad, Advocate for the Petitioner.  
Shri K. B. Choudhari, Advocate for the Respondent.

**CORAM : S. V. GANGAPURWALA AND  
K. K. SONAWANE, JJ.  
DATE : 27TH APRIL, 2016.**

**PER COURT :**

. Mr. Karad, the learned counsel for the petitioner submits that the petitioner has filed an appeal before the Employees Provident Fund Appellate Tribunal against the order passed by the Assistant Commissioner U/Sec. 14(B) and 7(Q) of the Employees Provident Fund and Miscellaneous Provisions Act (for short "said Act"). The learned counsel submits that, though the Tribunal has granted stay for an amount assessed U/Sec. 14(B) for the said Act, however has directed the petitioner to deposit the amount assessed U/Sec. 7(Q) of the said Act. The learned counsel submits that, the order passed by the Assistant

Commissioner is contrary to the earlier notices issued for the same period. The learned counsel submits that, the order passed by the Tribunal is too harsh and no reasons are given while directing the petitioner to deposit the entire amount U/Sec. 7(Q) of the said Act.

2. Mr. Choudhari, the learned counsel for the respondent submits that, in fact, the petitioner is required to deposit 75% of the amount assessed while filing an appeal. The total amount as per order passed U/Sec. 14(B) and 7(Q) of the said Act is more than Rs. 27,00,000/-, still the petitioner is required to deposit approximately an amount of Rs. 6,00,000/- and odd amount.

3. We have considered the submissions. The petitioner has preferred an appeal against the order passed by the Assistant Commissioner. In fact, as a rule the petitioner is supposed to deposit 75% of the amount assessed while preferring an appeal subject to waiver granted by the Tribunal. The petitioner has assailed the orders passed U/Sec. 14(B) and 7(Q) of the said Act. The total amount assessed U/Sec. 14(B) and 7(Q) is more than Rs. 27,00,000/-, however as far as amount assessed U/Sec. 14(B) of the said Act is concerned, the Tribunal has granted absolute stay to the said amount and has only directed the petitioner to deposit the amount assessed U/Sec. 7(Q) of the said Act which is to the tune of Rs. 6,41,627/-. The Tribunal has taken a

reasonable approach, as such we are not inclined to interfere with the said order passed.

4. It would appear that, the Tribunal has granted period of one month to the petitioner to deposit the amount. The said period of one month has lapsed. We extend the said period by further one month from today. The petitioner shall deposit the amount as directed within a period of one month from the date of this order. The writ petition is disposed of. No costs.

**[ K. K. SONAWANE, J. ]**

**[ S. V. GANGAPURWALA, J. ]**

bsb/April 16