

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

LPA No.2284 of 2016 (O&M)

Date of Decision : 23.11.2016

M/s Pots and Plants & anr.

....Appellants

Versus

Regional Provident Fund Commissioner and
another

....Respondents

CORAM : HON'BLE MR.JUSTICE MAHESH GROVER
HON'BLE MR.JUSTICE DR.SHEKHER DHAWAN

Present: Mr. Brijender Kaushik, Advocate
for the appellants.

MAHESH GROVER, J.

The appellants are aggrieved of the judgment dated
03.10.2016 which mandates as follows :-

“(i) The petitioners are directed to deposit a sum
of Rs.6,31,421/- in the EPF Department within a period of
two months from today.

(ii) The petitioners or authorized representative is
directed to appear before the Assistant Provident Fund
Commissioner/Quasi Judicial Authority in the 2nd week of
November, 2016 and request for fixing date of hearing.
Then, the Assistant Provident Fund Commissioner is
directed to fix date of hearing to proceed under Section 7-
A of the EPF Act and complete proceedings by last week
of January, 2017.

(iii) In the 7-A proceedings if the determination is
against the petitioners then they are liable to pay the

determined amount. For such amount the respondents are liable to levy interest and damages in accordance with statutory provisions on the petitioners for the intervening period from January 2011 to December, 2016.”

Learned counsel for the appellants contends that there is no grievance as far as the remand is concerned but deposit of the entire amount is harsh. He further states that even as per the Employees' Provident Funds & Miscellaneous Provision Act, 1952 in the event of any matter being decided, he would be required to deposit 75% of the amount.

We have heard the learned counsel for the appellants and are of the opinion that there is absolutely no justification to accept the prayer of the appellants, but keeping in view the fact that the entire amount has been directed to be deposited, we deem it appropriate to modify this direction to the extent that the appellants shall deposit 75% of the amount of Rs.6,31,421/- and the remaining 25% by way of security to the satisfaction of the competent authority.

The second grievance raised by the appellants is that the directions have been given to pay interest and damages in accordance with statutory provisions.

After hearing the learned counsel for the appellants on this aspect, we are of the opinion that since the matter is being remanded back, the competent authority ought to be given the flexibility to consider and determine this aspect as well when it determines the principal liability.

Therefore, we dispose of the appeal with modification that the competent authority while determining the principal liability would also be at liberty to determine the imposition of interest and damages in accordance with law.

With the aforesaid clarification the appeal is disposed of.

(MAHESH GROVER)
JUDGE

23.11.2016
dss

(SHEKHER DHAWAN)
JUDGE

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No