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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 5418/2010**

M/S BHAGSONS PAINTS INDUSTRIES (INDIA) Petitioner
Through: Mr. G.S. Sharma, Adv.

versus

UOI AND ANR. Respondents
Through: Mr. A.P. Sinha, Adv. for R-2.

CORAM:

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

% 11.08.2016

1. This petition impugns the order dated 03.03.2010 passed by the EPF Appellate Tribunal, New Delhi ('Tribunal') in A.T.A. No. 713(4)2004, which dismissed the petitioner's appeal seeking recovery of an amount of Rs. 74,876/- imposed on the petitioner as damages under Section 14-B of the Employees' Provident Fund & Miscellaneous Provisions Act, 1952.
2. It is the petitioner's case that the penalty has been imposed with respect to the period between 1990-1996 apropos non-deposit of contribution towards provident fund. The learned counsel for the petitioner submits that if at all there were any delays, they were at worst of two to three days of the stipulated time i.e. 15 days after the close of every month.
3. The learned counsel for the respondents submits that this argument was never canvassed before the Tribunal hence it is for the first time that this contention is made before the Court. The Court notes that neither is there any averment in this regard in the appeal before the Tribunal nor in this writ petition. Furthermore, the contention is not substantiated by any

document or vouchers to show that the requisite contributions were deposited into the relevant account within a period of two or three days of the expiry of the statutory period. Therefore, the said contention is without basis and is, accordingly, rejected.

4. The learned counsel for the petitioner further submits that the damages imposed could at best be of compensatory nature and not penal in nature, whereas the damages imposed are at 100%, that is at the maximum amount, which results in a penalty. However, since the petitioner has not been able to show from the records that it was entitled to any lesser rate of damages, this contention too is untenable.

5. In view of the fact that there is no ground on which the impugned order can be assailed, there is no occasion for this court to interfere with the same. The petition is without any merit and is, accordingly, dismissed.

NAJMI WAZIRI, J

AUGUST 11, 2016/kk