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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 7346/2016**
M/S HINDUSTAN SAMACHAR CO-OPERATIVE SOCIETY LTD.
..... Petitioner

Through: Mr. H.D. Sharma, proxy counsel for
Mr. S.K. Khanna, Advocate

versus

ASISTANT PROVIDENT FUND COMMISSIONER
..... Respondent
Through: Mr. R.C. Chawla, Advocate

CORAM:
HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER
% **22.08.2016**

CM 30199/2016 (Exemption)

Exemption allowed subject to all just exceptions

W.P.(C) 7346/2016 & CM 30198/2016 (Stay)

This writ petition impugns an order dated 28th October 2015 whereby the Assistant Provident Fund Commissioner, Delhi (North) has levied interest for the period March 1980 to March 2014, although the period of assessment was March 1998 to March 2014. The notification for levying interest was notified in 1997 and it was not retrospective but prospective in nature and therefore on the face of it, the levy of interest on a date prior to the 1997 notification would be illegal and unsustainable in law. The learned counsel for the respondent very fairly states at the outset that the impugned order suffers from the apparent error, hence the matter may be remanded back.

In view of the above, the case is remanded back for fresh levy of interest by the respondent which shall be calculated within a period of eight weeks by a speaking order. The impugned order is set aside. The petition stands disposed off in view of the above terms

NAJMI WAZIRI, J

At this stage, Mr. S.K. Channa, counsel for the petitioner appears. He has been apprised of the order.

NAJMI WAZIRI, J

AUGUST 22, 2016

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