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

+ W.P.(C) 2759/2016 & CM No.11599/2016

KULDEEP SINGH

..... Petitioner

Through: Mr. Akhand Pratap Singh and Mr.
Tungesh, Advs.

versus

REGIONAL PROVIDENT FUND
COMMISSIONER (DELHI-NORTH)

..... Respondent

Through: Mr. R.C. Chawla, Mr. D. Rajeshwar
Rao and Mr. Charanjeet Singh, Advs.

CORAM:

HON'BLE MR. JUSTICE J.R. MIDHA

ORDER

% **23.12.2016**

1. The petitioner has challenged the show cause notices dated 25th June, 2014, 18th September, 2014 and 09th January, 2015.
2. Learned counsel for the petitioner submits that order passed by the respondent under Section 7A of the EPF and MP Act, 1952 has been set aside by the learned Appellate Tribunal on 11th March, 2011 and, therefore, no penalty or interest is recoverable from the petitioner..
3. Learned counsel for the petitioner also seeks refund of Rs.1,92,000/- withheld by the respondent.
4. Mr. R.C. Chawla, learned counsel for the respondent submits that the order under Section 7A of the Act has been set aside by the Tribunal.
5. There is merit in the contentions of the petitioner. Since the order under Section 7A of the Act has been set aside, the respondent cannot impose the penalty and interest on the petitioner.
6. The writ petition is allowed and the impugned notices dated 25th June, 2014, 18th September, 2014 and 09th January, 2015 are set aside. So far as

the petitioner's prayer for refund of Rs.1,92,000/- is concerned, the petitioner shall make a fresh representation to the respondent for refund of the amount which shall be considered by the respondent in accordance with the law within a period of four weeks. The respondent shall send the copy of its decision and the refund amount to the petitioner within two weeks of the decision.

7. Copy of this order be given *dasti* to learned counsels for the parties under signature of Court Master.

J.R. MIDHA, J.

DECEMBER 23, 2016
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