

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

CWP-19825-2011(O&M)

Date of Decision:-25.09.2017.

Central Board of Trustees, Employees Provident Fund Organisation through  
Regional Provident Fund Commissioner

.....Petitioner

Versus

M/s S.R.P. Adarsh Bhartiya College, Pathankot, District Gurdaspur and  
another

.....Respondents

**CORAM: HON'BLE MR. JUSTICE P.B. BAJANTHRI**

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Present: Mr. Rajesh Hooda, Advocate for the petitioner.

Mr. Vivek Salathia, Advocate for respondent No.1.

Mr. Raj Karan Singh Verka, Advocate for respondent No.2.

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**P.B. BAJANTHRI, J. (Oral)**

**CM-16340-CWP-2015**

CM for exemption from filing certified as well as typed copies  
of Annexures A/1 to A/3 is allowed as prayed for subject to all just  
exceptions for the reasons stated in the application as well as affidavit.

**CM-16341-CWP-2015**

CM for substituting the petitioner i.e. Regional Provident Fund  
Commissioner, Amritsar with “Central Board of Trustees, Employees  
Provident Organization through Regional Provident Fund Commissioner,  
Amritsar” as petitioner is allowed as prayed for subject to all just exceptions  
for the reasons stated in the application as well as affidavit.

**CWP-19825-2011**

Petitioner has questioned the validity of the order dated 14.06.2011 (Annexure P-4).

Respondent No.1 is an education institution. Undisputedly, respondent-No.1 have not remitted EPF amount timely for the assessment period from April 1982 to December, 2005. In this background, the respondent-EPF Department proceeded to levy damages on the delayed remittance to statutory dues under Section 14-B of the EPF and Miscellaneous Provisions Act, 1952. The respondents have determined damages to the extent of ₹ 71,43,137/- and interest under Section 7-Q of the EPF Act to the extent of 7,33,174/-. Petitioners feeling aggrieved by the determination of damages as well as interest, preferred an appeal before the EPFAT and suffered an order. Hence, the present petition.

Learned counsel for the petitioner submitted that EPFAT modified determination of damages and interest to the extent that the liability at 17% (inclusive of interest). Feeling aggrieved by the EPFAT order, Department preferred the present petition.

Learned counsel for respondent No.1 submitted that while determining the damages under Section 14-B, relevant materials have not been taken into consideration to the extent of specific period. The respondent-institution is entitled to exemption for a certain period. It was also submitted that necessary material will be placed before the authorities if the matter is remanded. In view of the fact that the respondent-education institution have already deposited the determined amount and it is lying with the EPF Department, therefore, both EPF Authorities order dated

the matter is remanded to the authorities for fresh consideration under Section 14-B and 7-Q of the EPF Act. The concerned respondents are hereby directed to cooperate in deciding the proceedings. They are directed to appear before EPF Authority on 26.10.2017. The authorities are hereby directed to complete the proceedings under Section 14-B and 7Q of the EPF Act within a period of 4 months from today by passing independent order since respondents have remedy against order passed under Section 14-B whereas no remedy is available against order passed under Section 7-Q. The respondents are hereby directed to produce relevant documents before the authorities, at the earliest. Since the respondents have already deposited the determined damages and interest, therefore, in a fresh proceedings, if there is any difference of amount, the same shall be adjusted and if the respondent-education institution is entitled to any refund, the same shall be refunded to the respondent No.1-education institution.

With the above observations, petition stands disposed of.

**(P.B. BAJANTHRI)**  
**JUDGE**

**September 25, 2017.**

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Whether speaking/reasoned:-

Yes / No

Whether Reportable:-

Yes / No.