IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD
WRIT PETITION NO.2722 OF 2018
(M/s S.V.Industries Vs. Regional Provident Fund Commissioner and others)

Mr.B.R.Warma, Advocate for the petitioner.
Mr.K.B.Choudhari, Advocate for the respondents.

(CORAM : RAVINDRA V. GHUGE, J.)
DATE : 14/03/2018

PER COURT :

1. I am entertaining this petition in the peculiar facts that emerge from the record.

2. The petitioner/Industry is aggrieved by the order dated 26/02/2018 passed by the APFC, Nasik under Section 8-F of the E.P.F. and M.P. Act, 1952. By the said order, the two banks, with whom the petitioner holds its bank accounts, have been directed to freeze the said accounts. The amount to be recovered is Rs.2,72,929/-. The banks are, therefore, directed to debit the said amount and transfer it to the R.P.F.C. Nasik.

3. There is no dispute that an appeal preferred by the petitioner u/s 7-I is pending before the C.G.I.T.-1, Mumbai. The statutory 75% deposit prescribed u/s 7-O has been complied with and the petitioner has deposited the said amount. Since the position of

Presiding Officer, C.G.I.T.-1 is vacant, the petitioner is awaiting adjudication on his appeal.

4. It is settled law that when an assessee deposits 75% of the amount assessed u/s 7-A and / or the allied provisions like 14-B, coercive steps for recovery of the remainder of 25% of the amount are not to be initiated until the appeal is decided as the assessee would be entitled to interim protection.

5. In the light of the above, despite the strenuous submissions of the learned Advocate for the respondent, I do not find that the impugned order could be sustained.

6. This petition is, therefore, allowed. The impugned order dated 26/02/2018 is quashed and set aside. The respondents would be precluded from invoking Section 8-F until the appeal preferred by the petitioner is adjudicated upon keeping in view that the petitioner has deposited 75% of the amount assessed as outstanding contributions for the period April 2003 to October 2010. It is made clear that this order is restricted to this period of recovery.

(RAVINDRA V. GHUGE, J.)