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

\+ **FAO 80/2018 & CM APPL. 7545-47/2018**

PINOEER PUBLICITY CORPORATION PVT LTD. ..... Appellant
Through: Mr. Saumitra Singhal, Advocate.

Versus

EMPLOYEES STATE INSURANCE CORPORATION.. Respondent
Through: Mr. K. P. Mavi, Mr. B. P. Mishra, Mr. Vijay Kumar and Mr. Siddharth S., Advocates.

**CORAM:**
**HON'BLE MR. JUSTICE NAJMI WAZIRI**

**O R D E R**

**% 15.03.2018**

**C.M.No.7546/2018 (for exemption)**

Allowed, subject to all just exceptions.

The application stands disposed off.

**C.M.No.7547/2018 (for delay)**

This application seeks condonation of 56 days' delay in re-filing the appeal. For the reasons mentioned in the application, the delay is condoned.

The application stands disposed off.

**FAO 80/2018 & CM APPL. 7545/2018 (for stay)**

The appellant has impugned an order dated 11.10.2017 holding it liable for payment of certain dues under the Employees' State Insurance Act, 1948 ('the ESI Act'). It is the appellant's contention that the Gazette Notification No. F.28(2)/88/IMP/LC/Lab 2625-32 dated 30.09.1988 under Section 1(5) of the ESI extending its coverage to shops in Delhi was issued w.e.f. 01.10.1988. The appellant was issued by the respondent a statutory demand for recovery of Rs. 4,71,357.42/- for the period 01.05.1987 to 11.11.1997. It is the appellant's contention that demand for a period prior to 'coverage' of shops under the Delhi shops and Establishments Act, 1954, in Delhi would be illegal and to that extent needs to be quashed.

The learned counsel for the respondent fairly submits that insofar as the coverage to Delhi Shops and Establishment Act came into effect from 01.10.1988, the coverage and assessment order to a period prior thereto would have to be revised and reduced accordingly.

In view of aforesaid notification extending coverage of the Act to shops w.e.f. 01.10.1988 a revised assessment order/Demand shall be issued to the appellant by the respondent within four weeks from the receipt of this order; the payment towards the revised Demand shall be adjusted from the monies already deposited by the appellant and excess amounts, if any, shall be returned to the appellant. If the revised amount/Demand is more than the amount deposited, it will be open to the respondent to recover the same from the appellant as per law. However, if the appellant is aggrieved by any such revised amount, it will be open to it to pursue remedies as may be available to it in law.

The appeal, alongwith pending application, stands disposed off, in view of the above terms.

**NAJMI WAZIRI, J.**

**MARCH 15, 2018**
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