

25.08.2021
jb.

W.P.A. 13104 of 2021
(M/s Northbrook Jute Company Ltd. & Anr. vs. Regional Provident Fund Commissioner & Ors.)

Mr. Soumya Majumder
Mr. Bratim Kr. Dey
Ms. Anjana Banerjee
.... For the Petitioners

Mr. Anil Kr. Gupta
.... For the P. F. Authorities

The petitioners assail a show-cause notice dated 1st July, 2021 issued by the respondent Provident Fund Authorities. By the impugned notice, the Provident Fund Authorities have raised a demand of approximately Rs.12 crores on the petitioner establishment with a direction to pay the said amount. It is submitted on behalf of the petitioners that there is no basis whatsoever in raising such a huge demand of Rs.12 crores as against the petitioner establishment.

Mr. Gupta, Advocate appearing for the respondent P.F. Authorities submits that there is gross suppression on the part of the petitioners. It is submitted that there is an earlier order dated 15th May, 2015 under Section 7A of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 (In short 'the Act') which has not been annexed to the writ

petition. It is also submitted on behalf of the respondent authorities that there are five separate such orders which have been deliberately suppressed by the petitioners. It is further submitted on behalf of the respondent authorities that there has been no statutory appeal preferred against any of the said orders. Mr. Gupta, also relies on a communication dated 7th July, 2021 whereby the Recovery Officer had sought for dues of approximately more than 5 crores on account of outstanding employees contributions.

I am of the view that in view of the staggering amount of provident fund dues and payable by the petitioner establishment, there is no scope of exercising any discretion in favour of the petitioners. It is evident that the petitioners are habitual and chronic defaulters and have simply filed this writ petition with a view to procrastinate the recovery proceedings initiated by the respondent Provident Fund Authorities. The petitioners are not only in default of paying their share of employee's contribution, but have also failed to pay the amounts payable under Section 14 B of the Act. The separate orders passed under Section 7A of the Act dated 15th May, 2015, 27th April, 2017, 14th December, 2017, 13th March, 2019 and 26th March, 2021 have also been deliberately and mischievously suppressed by the petitioners. It is also pertinent to mention that the

petitioners have not preferred any statutory appeal against any of the said orders and those orders have attained finality and conclusiveness. I find there is no ground nor any merit in this writ petition. It is also important to note that by an earlier order dated 24th June, 2021 in W.P.A. 1059 of 2021 a Co-ordinate Bench of this Court had dismissed the petition of the writ petitioners. Hence, there are no grounds to interfere with the impugned action of the respondent authorities.

In view of the aforesaid, W.P.A. 13104 of 2021 is dismissed with costs assessed at Rs. 5 lakhs payable to the respondent Provident Fund Authorities.

The respondents are directed to act expeditiously in accordance with law and take all available steps for recovery of their lawful dues in accordance with law.

Photostat certified copy of the order, if applied for, be given to the parties on compliance of requisite formalities.

(Ravi Krishan Kapur, J.)