

IN THE HIGH COURT OF ORISSA AT CUTTACK

M.A. No.710 of 2001

E.S.I.C. & Anr.

....

Appellants

-versus-

M/s. Rana Engineers & Anr.

....

Respondents

CORAM:

JUSTICE BIRAJA PRASANNA SATAPATHY

ORDER

11.07.2022

Order No

- 06.** 1. This matter is taken up through Hybrid Arrangement (Virtual/Physical) Mode.
2. Heard learned counsel for the Appellants. Nobody appeared on behalf of Respondents.
3. Mr. Roy, learned counsel for the Appellants submitted that after due assessment made by the Corporation, the Respondent No. 1 was saddled with the liability to the tune of Rs.30, 263/- (Rs. Thirty thousand two hundred sixty three) and vide letter dtd.12.09.1991 he was directed to produce the books of account along with income tax return, profit and loss accounts for making the final assessment. Challenging the said action of the Corporation, the Respondent approached the learned court below in ESI dispute Case No.24/1998. Learned court below while dealing with the matter though found that the recovery made by the Corporation from the Respondent No. 1 is just and proper and did not allow the prayer for

refund of the said amount. But on the other hand held the direction issued to the Respondent No. 1 to produce the books of account, income tax return by the Corporation not to be complied with by the said Respondent.

4. Mr. Roy further submitted that as provided under Sec. 45(2)(b) of the Act, the said firm is required to produce all the said records for making the assessment final but learned court below without proper appreciation of the provision as well as the request made by the Corporation held the Respondent No. 1 is not required to produce all those records.

5. Since nobody is there on behalf of Respondent No. 1 when the matter was called, this Court after hearing the learned counsel for the Appellant and after going through the materials available on record finds that learned court below has allowed such prayer at the instance of Respondent No. 1 without any reason or basis. Accordingly, while allowing the appeal this Court directs the learned court below to reconsider the same by giving opportunity of hearing to all concerned within a period of six (6) months from the date of receipt of this order.

6. The appeal is disposed of with the aforesaid observation and direction.

(Biraja Prasanna Satapathy)
Judge

Sneha