

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY,
NAGPUR BENCH, AT NAGPUR.**

WRIT PETITION NO. 1308 OF 2022

(M/s. NSSL Ltd., through its Senior General Manager (P & A) Shri L.K. Sharma ..vs.. Assistant
Provident Fund Commissioner-1, Nagpur)

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Mr. V.P. Marpakwar, Counsel for the petitioner.

CORAM : ROHIT B. DEO, J.

DATED : 08-03-2022

The petitioner is assailing the order dated 29-12-2021 passed by the Assistant Provident Fund Commissioner-1, Nagpur whereby interest is levied due to the delayed payment of the statutory dues towards the employer's contribution.

2. Twin submissions are canvassed by the learned Counsel for the petitioner Mr. V.P. Marpakwar.

3. The first submission is before levying interest the employer was not put on notice. The submission merits rejection. While a notice may be necessary before imposing damages, the law appears to be settled that there is no such requirement before directing the management to pay interest on the delayed payment.

4. The other submission is that due to the financial ill-health of the establishment, the wages were not paid, with the result that delay in depositing the statutory

contribution occurred since the deposit was made as and when the wages were paid. This submission too merits outright rejection. The duty to deposit is absolute and no relief can be granted to the establishment on the premise that due to financial ill-health, wages could not be paid in time.

5. The petition is dismissed.

JUDGE

adgokar