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

Date of Decision: 14th January, 2022

\+ **W.P.(C) 831/2022 & CM APPL. 2343/2022**

VICHITRA PRESTRESSED CONCRETE UDHYOG PVT. LTD. & ORS. ..... Petitioners

Through: Mr. A.K. Singla, Sr. Advocate with Mr. S.K. Khanna, Mr. H.D. Sharma & Mr. Akshit Sachdeva, Advocates.

versus

CENTRAL BOARD OF TRUSTEES EPF & ORS. ..... Respondents

Through: Mr. Rajesh Kumar, Advocate along with Mr. Prashant Sharma RPFC-I, Mr. Harish Yadav RPFC-II and Mr. Satya Vardhan Gautam RPFC-II

CORAM:
JUSTICE PRATHIBA M. SINGH

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through video conferencing.

2. The case of the Petitioners is that they received a recovery notice dated 29th January, 2020, under Sections 8B to 8G of the Employees' Provident Fund & Miscellaneous Provision Act, 1952 (*hereinafter "Act"*) from the Respondent No.4- Recovery Officer, EPFO, Gurgaon (*hereinafter "Recovery Officer"*). The grievance of the Petitioners is that the orders under Sections 14B and 7Q for the recovery of Rs.34,98,499/-, which were sought to be enforced by the said recovery notice against the Petitioners, were not provided to the Petitioners despite their best efforts. It is also alleged by the Petitioners that when the orders under sections 14B and 7Q of the Act were checked on the website of EPFO, it was found that orders corresponding to the case diary number of the case of Petitioners, i.e., Case

Diary No. 282/2018, were issued against one M/s Harmesh Singh Mandi Labour Contractor, Booth No. 39, Nai Anaj Mandi, Sirsa. After hearing the submissions of the Petitioners, this Court had directed the Recovery Officer-Mr. Harish Yadav and the concerned RPFC to virtually join the Court proceedings to assist the Court.

3. In view of the directions given yesterday, RPFC-II, EPFO Regional Office, Gurugram has placed a short affidavit explaining the circumstances leading to the orders that were passed under Sections 14B and 7Q of the Act. The said affidavit was emailed to the Court Master and has been perused. Let the same be also formally filed with the Registry and brought on record.

4. As per the said affidavit, an authority letter was issued by the Petitioner No.1 *(hereinafter 'Petitioner company')* in favour of one Sh. Arvind Gupta, whose signature was also attested along with the copy of the Driving License of the Sh. Gupta attached with the said authority letter. The said authorised representative continuously participated in the proceedings conducted under Sections 14B and 7Q of the Act. It is submitted by the Respondents that a total of nine hearings were held in the said proceedings. The final orders under S. 14B and S. 7Q were passed on 30th August, 2018 which are annexed as Annexure R-2 to the affidavit. The final order under Section 7Q of the Act numbered HR/RO/GGN/6954/DMG/C-12/583 assessed the liability of the Petitioners at Rs.13,40,965/- and the order passed under Section 14B of the Act numbered HR/RO/GGN/6954/DMG/C-12/584 imposed the liability of Rs.22,75,193/- on the Petitioner company. Both these orders were handed over to the said authorised representative-Sh. Arvind Gupta on 4th September, 2018. The clear acknowledgment to this effect with Mr. Gupta's signatures, at the end of the order is on record at

page 14 of the affidavit.

5. Mr. Rajesh Kumar, ld. counsel submits that subsequent to these orders being passed, recovery proceedings under Sections 8B to 8G of the Act were initiated against the Petitioner company and were listed before the Recovery officer from time to time. The record of proceedings shows that on various dates, i.e., 27th September, 2019, 8th November, 2019, 27th November, 2019, one Sh. Ravi Kumar who was the PF consultant of the Petitioner company along with the Director of the Petitioner company, Mr. Vikas Aggarwal, were present in the proceedings. Time had again been sought to deposit the dues on the ground of financial constraints. Thus, according to the EPFO the Petitioners were properly served with the orders passed and the writ petition is completely meritless and misrepresentative in nature. He prays for dismissal of the writ petition.

6. Mr. Singla, ld. Senior Counsel appearing for the Petitioners on the other hand relies upon the authorisation letter dated 2nd August, 2018 wherein three persons have been authorised to represent the company: Sh. Arvind Gupta, ex-employee; Sh. Rakesh Gupta and Sh. Ravi Kumar, the said letter reads as under:

> *"Letter No:- 33/VPCUPL/PF/GGN/24 date-02/08/2018*
> *To,*
> *The Assistant PF Commissioner*
> *Bhavishya Nidhi Bhawan,*
> *Plot No. 43*
> *Sector- 44 (Gurgaon)*
> *Sub;- Authority Letter Regarding Enquiry U/w 14B and 7Q of the EPF act initiated vide notice No;- GN/GGN/0006954/enf512/Damages/415 dated 13/12/2018*

In reference to going on enquiry against our company under Section 14B and 7Q of EPF Act initiated vide above referred letter we submit following for your kind consideration.
That as per our earlier communication we have authorized following officials to represent the case on behalf of company:-
(1) Sh. Arvind Gupta (Ex-Employee of company)
(2) Sh. Rakesh Gupta (Advocate)
(3) Sh. Ravi Kumar (Consultant)
This may please be noted these persons were authorised to appear on behalf of company and submit written statement/representatives duly signed only by the directors of the company. ***Further they are not authorized to receive any communication or notice or assessment orders from EPF Office****.*
Kindly note that all communication be made at Address:- A-1/B6 Local Shopping Centre, Janak Puri (New Delhi). We would request you to do the needful."

7. Mr. Singla, ld. Senior Counsel relies upon the last sentence of the third paragraph of this letter wherein, it seeks to suggest while these persons are authorised to represent the company, they are not authorised to receive any communication or notice or assessment orders from the EPFO.

8. Heard the parties. The present writ petition has been filed by the Petitioner No.1- *Vichitra Prestressed Concrete Udhyog Private Ltd.,* as also by three of its directors namely Mr. Vikas Aggarwal- Petitioner No.2, Mr. Prashant Aggarwal, Petitioner No.3 and Ms. Geeta Aggarwal- Petitioner No.4. In the writ petition, the Central Board of Trustees, EPF, Central Provident Fund Commissioner, Assistant Provident Fund Commissioner, commissioners and the Recovery Officer have been impleaded as Respondent Nos.1 to 4. The petition proceeds on the presumption that the EPFO and its officers are in wilful disobedience and breach of statutory

obligations in initiating proceedings under the Act. The petition further prays for issuance of directions to the EPFO to upload the orders on its website to enable the Petitioners to avail their statutory remedies against the orders. The prayer in the petition is set out below:

> *"21. **PRAYER**:*
> *In the circumstances aforesaid, it is prayed that the Hon'ble Court be pleased to issue writ of mandamus / certiorari thereby:*
> *(i) Directing respondents no. 1 and 2 to take appropriate action / issue direction against respondents no. 3 and 4 for their wilful disobedience and breach of statutory obligations and compliance provided for by such respondents no. 1 and 2 in initiating/acting in proceedings under EPF & MP Act, 1952 in relation to petitioner no. 1 and coercive proceedings against petitioners no. 2, 3 and 4.*
> *(ii) Directing respondents to ensure that all orders/proceedings initiated, ordered or contemplated against petitioners under provisions of above act to upload on its website to enable petitioner's access thereto for initiating/exercising statutory remedies available and applicable to petitioners in the circumstances of the case."*

9. The allegations in the writ petition are that initially the show cause notice dated 13th February 2018 issued for levy of damages under Section 14B of the Act and for levying interest under Section 7Q of the Act were not issued at the correct address of the Petitioners. The petition further alleges that various daily orders were not properly uploaded on the website. The crux of the allegation is that the orders under section 14B and 7Q of the Act, which were passed on the demand of Rs.36,16,158/-, were neither uploaded on the website nor provided to the Petitioners. It is further urged that the

order under Sections 14B and 7Q of the Act came to the knowledge of the Petitioners for the first time vide the summon dated 29th January, 2020 which was received from Recovery Officer with a direction that Petitioner should appear before him on 31st January 2020. The said averments are relevant and are set out hereinbelow:

> "*10. That it would be seen from said proceedings, that on 25.07.2018 Assessing Officer (Deepak Narwal) adjourned the case to 08.08.2018. No daily order sheet was uploaded for 08.08.2018 but proceedings dated 09.08.2018 has been uploaded, the said proceedings is a blank page. The order passed upon which a demand of Rs. 36,16,158/- has not been uploaded and instead another order pertaining to M/s Harmesh Singh Mandi Labour Contractor Anaj mandi Sirsa bearing No. HRRTK21660 passed under same Diary No. 282/2018 has been uploaded. This is also produced as* ***ANNEXURE-D*** *to the present petition.*
>
> *11. That it clearly brings out that the order stated to have been passed under Diary No. 282/2018 in proceedings taken U/s 14-B and 7Q of the Act against the petitioners was* ***neither uploaded nor provided to the petitioners.***
>
> *12. That the petitioners submit that* ***the factum of having passed aforesaid order in proceedings taken U/s 14-B and 7Q of the Act came to its knowledge for the first time, when a summon dated 29.01.2020 was received from recovery officer*** *with a direction that petitioner should appear before him (recovery officer) on 31.01.2020 as the summons were received after 31.01.2020. petitioners submit that the respondent no. 4 ignoring the reason of non-appearance of the petitioners deputed the enforcement officer on 03.02.2020 to the abovementioned address at*

Janakpuri who coerced petitioners to pay some amount. Petitioner company not having enough resource to pay, borrowed a sum of Rs. 7 Lakh from its ex-director i.e. petitioner No.4 from her bank account 919020053424052 maintained at Axis bank and paid said amount of Rs. 7 Lakh. Copy of summon dated 29.01.2020 and statement of account of petitioner no. 4 are produced as ***ANNEXURE-E*** *to the present petition."*

10. It is, thereafter, alleged in the writ petition that the various letters and reminders dated 21st September 2020, 25th March 2021, 28th September 2021, and 3rd November 2021 were written to the Respondent No.4 i.e., the Recovery Officer to supply the demand/assessment order but the same was not issued. Paragraphs 14 & 15 of the writ petition are extracted herein below:

"*14. That the petitioner submits that it requested the respondent no. 4 by letter dated 07.02.2020 to supply the copy of the demand/assessment order for which the recovery officer / enforcement officer was deputed. The petitioner followed its request for the copy of the order by reminders dated 21.09.2020, 25.03.2021, 28.09.2021, 03.11.2021. Having not received any response to its letter dated 07.02.2020, requesting for copy of order passed in proceedings taken under Section 14B and 7Q of the Act, assessing total amount of Rs. 34,98,494/- from respondent no. 4. Aforesaid reminders were duly endorsed to CPFC (respondent no. 3) with the request that RPFC Gurugram be directed to provide copy of order passed by respondent no. 4 U/s 14-B and 7Q of the Act. Neither RPFC nor CPFC (respondent No. 3) responded to any of its reminders. The respondent no. 3 therefore, being the CEO of Central Board* *has failed in its duty even to ensure furnishing copy of the order to the petitioner who could have exercised its statutory right of appeal against order passed by respondent no.4. Copies of letters issued by petitioner on 07.02.2020, 21.09.2020, 25.03.2021, 28.09.2021, 03.11.2021 are produced as* ***ANNEXURE – G (COLLY)*** *to the present petition.*

15. That, petitioners submit that the respondent no. 3 the CPFC who being the CEO failed in its duty to respond to the aforesaid letters/requests of the petitioners and thereby also failed in issuing appropriate orders / directions to the respondent no. 4 for providing copy of order passed in proceedings taken U/s 14-B and 7Q of the Act under Diary No. 282/2018. Thus, there is a serious neglect on the part of respondent no. 3 to the requests of the petitioners."

11. It is, thus, argued that the coercive proceedings taken by the Respondents are in abuse of process and constitute harassment. In this background, the reliefs sought are for initiation of actions against the officers concerned for illegally taking coercive action and for ensuring that all the orders/proceedings are uploaded on the website to enable the Petitioners to avail of their remedies in law. The writ petition is supported by the affidavits of Mr. Vikas Aggarwal, Mr. Prashant Aggarwal and Ms. Geeta Aggarwal.

12. Considering the nature of allegations, that drastic coercive measures were taken by the Respondents without making available to the Petitioners the copy of the orders, when the matter was listed yesterday i.e., 13th January 2022, the Respondents were asked to explain and the concerned officers were asked to join the proceedings. The affidavit placed on record today by

the Respondents clearly shows a contrary picture than what was projected before the Court yesterday.

13. As per the said affidavit, an authority letter was issued by the Petitioners in favour of Sh. Arvind Gupta. The records of the proceedings show that the said authorised representative continuously participated in the proceedings. The final orders under S. 14B and S. 7Q were passed on 30th August, 2018. The total liability of Rs. 36,16,158/- was imposed on the petitioner by the said orders. Both these orders were handed over to the said authorised representative- Sh. Arvind Gupta on 4th September, 2018. The clear acknowledgment to this effect had been appended at the end of the order and is on record.

14. Recovery proceedings were thereafter initiated by the Recovery Officer. The proceedings before the Recovery Officer were held on 27th September, 2019 when Mr. Ravi Kumar, the PF consultant of the Petitioners was present. On the said date, in fact, on being requested by him, the APFC handed over another copy of the demand notice. This is also acknowledged by Mr. Ravi Kumar by his signature on the said order. The order passed on the said date is set out below:

> *"Present :- Mr. Ravi Kumar (PF Consultant)*
>
> *Mr. Ravi Kumar, appeared on behalf of Mr. Vikas Aggarwal along with the photo copy of authority letter dated 27.09.2019. He is allow attending Proceedings with the condition to provide original authority letter and advised to ask the employer to appear in person on the next date. His ID proof (Voter & PAN Card) copy taken on record.*
>
> *Mr. Ravi Kumar requested to provide a copy of Demand Notice stating that the posted copy of*

notice is not received. Copy of the Demand Notice is handed over to him & directed to deposit the Demand and produce the Remittance Challans copy.

The case is adjourned to 22.10.2019."

Sd/-
Ravi Kumar
27/09/19
(Mobile number)

15. Thus, both the authorized representatives of the Petitioners, namely, Mr. Arvind Gupta and Mr. Ravi Kumar had been supplied with copies of the orders under Sections 7Q and 14B. A specific authorization letter was submitted by Mr. Ravi Kumar on 27th September, 2019 which authorized him in the following terms:

"*To* *Dated:- 27-09-2019*
The Regional Provident Fund Commissioner,
Employees Provident Fund Organization,
Regional Office
Plot No.43, Sec-44 Industrial Area,
Gurgaon (Haryana)

Subject:- Authorization Letter

I Vikas Aggarwal Director of M/s Vichitra Prestressed Concrete Udyog Pvt. Ltd., having its regd office at A-1/31, Janakpur, New Delhi-110058, holding power of attorney for work of Provident Fund, further Authorize Mr. Ravi Kumar to sign all the related Papers/Documents in lieu for the work of Provident Fund and attend the Enquiry/Hearing.
Mr. Ravi Kumar is also authorized to sign all the related Papers/Documents and acts as may be necessary for the purpose of the aforesaid matter of Provident Fund and attend the Enquiry/Hearing

with the Natural Justice at EPFO, Plot No.43, Sector-44, Gurgaon (Haryana), for and on behalf of the company.
For Vichitra Prestressed Concrete Udyog Pvt. Ltd.
Director
(Vikas Aggarwal)"

16. Thereafter, both Mr. Vikas Aggarwal- Petitioner No.2, one of the directors of Petitioner company, and the authorised representative of the Petitioner company, Mr. Ravi Kumar, participated in the proceedings dated 27th November, 2019 before the Recovery Officer. In the said proceedings, no request was made by them for copy of the orders. It is clear that the Petitioners had the orders by then and the hearing in the recovery proceeding's was being attending by them. The order passed on the said date is extracted herein as under:

"*Present:* ***1. Mr. Vikas Aggarwal (Director of the Company)***
2. Mr. Ravi Kumar (Authorized Representative)

The above representatives appeared on behalf of the estt. Mr. Aggarwal submits that they are passing through a financial crisis and trying to manage fund to pay the Dues. Further, he submits that his estt. has been working in projects to sewage and water supply (Turn Key Project) for government agencies such as PHED – Gurgaon, UP Jal Nigam-Mathura & Lucknow, MCF – Faridabad, Municipal Corporation – Nasik. Payments from these agencies are yet to be received for these projects.

He is directed to provide the Balance Sheets along with list of Debtors of the estt. and details of the other agencies against whom bills have been raised.

> *Issue notices in relation to above agencies for recovery of the Dues.*
>
> *Matter is adjourned to next date on 24.12.219."*

17. On 31st January, 2020, a letter was sent to the department through email which was addressed from vichitrapsc@gmail.com to ro.gurgaon@epfindia.gov.in seeking further time to appear before the recovery officer and also further time for depositing the payment of provident fund. The delay is also sought to be explained in the following manner:

> *"To,*
> ***The Regional Provident Fund Commissioner-II***
> ***& Recovery Officer***
> *Employee Provident Fund Organization,*
> *Regional Office,*
> *Gurgaon Haryana*
>
> ***Subject- Ref: No. GN/GGN/6954 Rec. Cell/Dmg/C-12/1911 Dated 29/01/2020***
>
> *In Reference to the above stated subject we wish to request you to kindly give us the other date to appear before the Honorable Regional Provident Fund Commissioner-II & Recovery Officer as we have received the above said letter today (31.01.2020) at 1PM because of which we were unable to present before you and due to some prior commitment of work and short duration of time we are unable to appear before you we apologize for the same and assure our presence before the Honorable Regional Provident Fund Commissioner-II & Recovery Officer on the next date and we wish to inform you that we are in the process of depositing the payment of Provident Fund dues/damage etc. but due to Two days bank strike we are unable to process it today. <u>We will deposit the payment of Provident Fund dues/damage etc. by</u>*

> *<u>Monday (03.02.2020).</u>*
> *We request your goodself to kindly bare with us and apologize for not appearing before you.*
> *We once again request your goodself to give us the next suitable date. We would be highly obliged for your kindness."*

18. The said letter is signed by Mr. Prashant Aggarwal, one of the Director of the Petitioner company. There is no whisper of copies of orders being not available with them.

19. Since the said request for further time to deposit is also reiterated vide email dated 31st January, 2020 it can be inferred that the Petitioners were well aware that they could communicate with EPFO through email. However, letters purportedly have been sent in the next week itself physically i.e., on 2nd February, 2020 requesting the RPFC to supply the copy of the orders passed against the Petitioner. The said letter, brought on the record of this Court, bears the alleged stamp of delivery at the dak station of the regional office of the EPFO Gurgaon. However, conspicuously, none of these letters were sent by email. It appears to this Court that it is by this time that the Petitioners realised that the correct order was not being reflected on the website of the EPFO. Then the Petitioner decided to take advantage of the said fact. Despite being in possession of the copies of the orders under Sections 14B and 7Q of the Act, the Petitioners chose not to challenge the same in accordance with law and a false bogey was created that the said orders were never provided to the Petitioners.

20. Explanation sought to be given by the Petitioner to the fact, that the authorized representative Mr. Gupta received the copy of the orders from the Respondents, was that he was not authorized to receive any communication

or notice or assessment orders from the EPFO, in view of letter dated 02nd August 2018 sent by the Petitioners to the Assistant PF Commissioner. This explanation is completely unacceptable when viewed in the light of the fact that Mr. Gupta was an *ex*-employee of the Petitioners and had submitted the authority letter signed on behalf of the Petitioner company by Mr. R.N. Aggarwal. No such statement exists in the said authority letter placed by the EPFO in favour of Mr. Arvind Gupta as is sought to be placed in the letter dated 2nd August, 2018. The authority letter, which is on record with the affidavit filed by the EPFO, reads as under:

> *"Dear Sirs,*
> *This is to certify that Sh. Arvind Gupta (Engineer) is an employee of our firm. He is authorized to represent our company M/S VICHITRA PRESTRESSED CONCRETE UDYOG PVT. LTD. before you to appear for hearing u/s 14B of the EPF and MP act. 1952 (and order for Payment of interest u/s 7Q) for related remittance made during the period 01.05.2016 to 21.12.2016.*"

21. Thus, orders under section 14B and 7Q were supplied to the Petitioners not once but twice, once through Mr. Gupta and secondly through Mr. Ravi Kumar and even the director of the Petitioners clearly had knowledge of the same. The following further facts emerge from the case:

(i) That the Petitioners were all along aware of the orders passed against the Petitioner company under Sections 14B and 7Q of the Act.

(ii) That the copies of the orders dated 30th August 2018 were issued by the EPFO to Mr. Gupta initially on 4th September, 2018 i.e., within five days after the orders were passed.

(iii) The said orders were again issued next to Mr. Ravi Kumar on 27th September, 2019 during recovery proceedings, as recorded in the order passed on the said date. Mr. Ravi Kumar has also acknowledged receiving the copies of the orders.

(iv) On 27th November, 2019, when the Petitioner No.2, i.e., Director of the Petitioner company, Mr. Vikas Aggarwal appeared, he sought time to deposit the dues on the ground that the Petitioner company was undergoing financial crisis.

22. In the considered opinion of this Court, the allegation that the copy of the orders was not available with the Petitioners is contrary to the record. This Court is not inclined to exercise any discretion in favour of the Petitioners who have clearly misled the Court and made false statements before the Court. It is clear to this Court that the error of a wrong order being reflected on the website on the EPFO was taken advantage of by the Petitioners to *steal a march* by averring that copies of the orders were not available. The entire writ petition is completely misleading and based on falsities. Such conduct on behalf of the Petitioners cannot be condoned by this Court.

23. Mr. Singla, ld. Senior Counsel, at this stage submits that the Petitioners may be permitted to deposit further amounts to the tune of Rs.3 lacs and be permitted to file an appeal under Section 7I of the Act. The Petitioners having had a copy of the order in their possession have chosen not to file any appeal to the Tribunal under Section 7I of the Act. The period of limitation for filing an appeal to the Tribunal under Section 7I is provided in of the Rule 7(2) of the *Employees' Provident Funds Appellate Tribunal (Procedure) Rules, 1997*. The same reads as under:

> *"7(2) Any person aggrieved by a notification issued by the Central Government or an order passed by the*

Central Government or any other authority under the Act, may within 60 days from the date of issue of the notification/order prefer an appeal to the Tribunal:

Provided that the Tribunal may, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the prescribed period, extend the said period by a further period of 60 days:

Provided further that no appeal by the employer shall be entertained by a Tribunal unless he has [deposited with the Tribunal a Demand Draft payable in the Fund and bearing] 75 percent of the amount due from him as determined under section 7A:

Provided also that the Tribunal may for reasons to be recorded in writing, waive or reduce the amount to be deposited under section 7-O."

24. Thus, an appeal under Section 7I of the Act is to be filed within 60 days from the date of issue of the order and upon showing sufficient cause, a further period of 60 days can be granted. The impugned order in the present case was received by the authorised representative of the Petitioner company on 4th September, 2018, the limitation clearly expired within the 120 days period thereafter. Moreover, the entire period during which the limitation expired was a pre-pandemic period and thus the Petitioners would also not be entitled for any benefit in respect of the lockdown *qua* the pandemic.

25. Insofar as the correct orders qua the Petitioners not being available on the website of the EPFO is concerned, Mr. Kumar, on instructions from officers present, submits that an explanation was sought from the technical department. The EPFO was told that the correct orders qua the Petitioners were, in fact, uploaded. However, due to some technical glitch, the same has been masked with another order bearing the same case diary number, i.e., Case Diary No. 282/2018 from another office of the EPFO. The screenshot has been placed on record establishing this fact.

26. In this Court's opinion, the factum of the orders not having been uploaded on the EPFO's website would become a completely academic exercise in this case, inasmuch as the EPFO has been able to establish on the basis of material available on record that the copies of the orders were, in fact, given twice by hand to the authorized representatives of the Petitioners. However, there can be no doubt that in terms of the directions passed in ***WP(C) 9530/2020*** titled ***M/s Civicon Engineering Contracting India Pvt. Ltd. v. Central Board of Trustees & Ors***. vide order dated 4th December 2020, EPFO's orders have to be uploaded regularly. The directions contained in the said order are as under:

> *"8. Accordingly, it is directed that the Central Provident Fund Commissioner ('CPFC') shall pass immediate practice directions in respect of uploading of all orders which are passed by the Regional Provident Fund Commissioners (RPFCs), Assistant Provident Fund Commissioners (APFC), Central Government Industrial Tribunal (CGIT) and any other officials/authorities who adjudicate disputes. The said practice directions shall stipulate the manner of passing orders, timelines for uploading, timelines for communication to parties etc., which shall be adhered to by all the adjudicating authorities/officers. The orders ought to be, in addition, communicated by email to the parties while simultaneously being uploaded on the EPFO website."*

27. The EPFO is directed to ensure strict compliance of these directions, however, non-uploading of the orders in this petition would not give any benefit in view of the facts set out above.

28. Insofar as the averments in this petition are concerned, the writ is replete with averments that the orders were not provided or the same were not uploaded, and in fact the impression sought to be conveyed is that there is harassment by EPFO without making the orders available. This allegation is

completely belied by the record which has been placed before the Court today. The director of the Petitioner company himself was present in the recovery proceedings and it is not possible that the director would have appeared and sought time to deposit the money on the ground of bad financial condition without having copies of the orders. The affidavit in support of the writ petition is of Mr. Vikas Aggarwal, Mr. Prashant Aggarwal, and Mrs. Geeta Aggarwal, directors of the Petitioner company, out of whom Mr. Vikas Aggarwal personally participated in the proceedings before the Recovery Officer.

29. In view of the completely incorrect statements made on record, which to the knowledge of the Director are false, proceedings would be liable to be initiated against Sh. Vikas Aggarwal. Accordingly, notice is issued to Sh. Vikas Aggarwal, to file an affidavit as to why action ought not to be initiated against him for contempt as also under Section 340 of the Criminal Procedure Code, 1973. Let reply to the notice be filed within two weeks.

30. Insofar as the writ petition is concerned, due to the conduct of the Petitioners the same is dismissed with costs of Rs.2 lakhs to be deposited with the Delhi High Court Legal Services Committee within two weeks.

31. Further, EPFO is directed to ensure that the orders which are passed in future are uploaded in a proper manner as per the directions passed vide order dated 4th December 2020 in ***WP(C) 9530/2020*** titled ***M/s Civicon Engineering Contracting India Pvt Ltd. v. Central Board of Trustees & Ors***.

32. This matter shall be treated as a part heard matter.

33. List on 11th February, 2022 for further proceedings.

PRATHIBA M. SINGH
JUDGE

JANUARY 14, 2022/*Aman/SK*
(corrected & released on 19th January, 2022)