

D/L.3.
August 8, 2024.
MNS.

WPA No. 6727 of 2024

Jay Shree Tea and Industries Limited
Vs.
Union of India and Another

Mr. Pronit Bag,
Mr. Ashis Kumar Mukherjee,
Mr. Saurabh Prasad

... for the petitioner.

Ms. Sanjukta Gupta

...for the Union of India.

Mr. Shiv Chandra Prasad

...for the PF Authorities.

Affidavit-in-Opposition and Affidavit-in-
Reply filed in Court be taken on records.

This writ petition is directed against an order dated January 18, 2024 passed in an appeal under Sections 14-B and 7-Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (in short "1952 Act"). By the impugned order, the learned Presiding Officer has, *inter alia*, held as follows:

"However, on careful perusal of show cause notice dated 14-09-2010 issued by the EPF authority to the Appellant, on the basis of which the proceeding u/s 14-B and 7-Q of the Act was drawn against the Appellant and which resulted in passing of the impugned order on 30-11-2012, it appears both the notice and order are totally silent about the rate at which the damage was calculated. Further, the impugned order is silent what was the amount of arrears assessed u/s 7-A of the Act. Therefore, it is not clear the rate at which

the damages was assessed by the EPF Authority, is in consonance with Para 32-A of the EPF Scheme and it does not exceed the arrears assessed u/s 7-A of the Act. Therefore, this Tribunal hold the damages levied by the EPF Authority not being clear or being calculated as per the rate given in Para 32-A of the scheme, the order impugned is hereby set aside. The concerned EPF Authority is hereby directed to assess the damages afresh after hearing the Appellant within three months from the date hereof.

Accordingly, EPF Appeal No. 1 of 2013 is hereby allowed."

It is submitted on behalf of the petitioner that this is a limited remand to the authorities and not an open remand.

On behalf of the PF Authorities it is submitted that the entire issue of adjudication of damages including the rates and calculation thereof have been left to be adjudicated upon by the authorities.

A perusal of the impugned order does not suggest that there is a limited remand of any kind whatsoever. The remand before the PF Authorities is an open remand where all issues have been left open be decided by the authorities. This fact is also ultimately admitted to by the petitioner during the course of submissions.

In view of the submissions made on behalf of both the parties, this matter is remanded to the authority to hear all points including the merits of the case and dispose of the same within

a period of eight weeks from the date of communication of this order .

It is needless to mention that at the time of deciding the matter, the authorities shall hear the parties afresh without being influenced by any observation on the merits of the case.

With the above directions, WPA No. 6727 of 2024 stands disposed of.

(Ravi Krishan Kapur, J.)