

27.11.2024
Court No.13
Item No.8
AP

MAT 1356 of 2024
With
CAN 1 of 2024
With
CAN 2 of 2024

Kusum Products Ltd.
Vs.
Central Board of Trustees and Ors.

Mr. Shuvasish Sengupta
Mr. Soumyajit Mishra

... For the Appellant.

Mr. A. Rao

... For the Respondent No.6.

Mr. Shiv Chandra Prasad

... For the PF authorities.

In Re.: CAN 1 of 2024

1. CAN 1 of 2024 has been filed seeking condonation of delay.
2. Sufficient grounds have been made out in the instant application explaining such delay. Hence, the delay is condoned.
3. Accordingly, CAN 1 of 2024 is allowed.

In Re.: MAT 1356 of 2024
With
CAN 2 of 2024

4. The instant appeal is directed against a judgment and order dated 10.11.2022 passed by a Single Bench of this Court in WPA 8122 of 2017. The writ petitioner/appellant had challenged orders under Section 14-B of the Employees' Provident Fund & Miscellaneous

Provisions Act, 1952 passed by the RPFC Kolkata dated 05.07.2016 as communicated in a letter dated 10.01.2017, a recovery notice dated 08.02.2017 and an order of attachment dated 01.03.2017.

5. Learned Single Bench had allowed the prayers of the writ petitioner by setting aside the order dated 10.01.2017.

6. This Court, however, notices that the communication dated 10.01.2017 does not refer to an order dated 05.07.2016 passed under Section 14-B of the Employees' Provident Fund & Miscellaneous Provisions Act, 1952.

7. In fact, in the body of the order dated 05.07.2016 the period mentioned is 01.04.1996 till 31.12.2013. The case made out by the writ petitioner before the Single Bench was that the company was referred to the BIFR with effect from 16.10.2001 and a scheme is framed by the BIFR on 24.01.2012.

8. The Single Bench has set aside the demands made by the PF authorities for a sum of Rs.9,98,515/- under Section 14-B of the 1952 Act for the period from March 2000 to October 2002. The period from 01.04.1996 till 31.12.2013 being the subject matter of the order dated 05.07.2016 has not been addressed by the Single Bench.

9. This Court is of the view that the appellant/writ petitioner ought to seek clarification and/or review of the judgment and/or order dated 10.11.2022 to ascertain as to whether the Single Bench by the impugned judgment and/or order also intended to cover the demand dated 05.07.2016 under Section 14-B of the 1952 Act.

10. Reserving liberty to the appellant/writ petitioner indicated as above, the appeal shall stand disposed of. Consequently, all connected pending applications, if any, shall also stand dismissed.

11. Interim orders, if any, shall stand vacated.

12. There shall be no order as to costs.

13. All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Rajasekhar Mantha, J.)

(Ajay Kumar Gupta, J.)