

13.12.2024
Court No.13
Item No.10
Sudipta

FMA 992 of 2024

**The Institute for Indian Mother & Child
Vs.
The State of West Bengal & Ors.**

Mr. Ranjay De,
Mr. Tarak Dutta,
Mr. B. Banerjee,
Mr. A. A. Bose,
Mr. Bidyut Kumar Halder.

.... For the Appellant.

1. The instant appeal is preferred against an judgment and order dated 4th September, 2017 passed by the Single Bench of this Court in W.P. 15459 (W) of 2017. By the impugned order the writ petition was dismissed in limine.

2. The brief facts relevant to the case are that the petitioner claims to have been a purely charitable organization and obtained exemption under Section 87 of the ESI Act, 1948 for the year 2013-14, 2014-15 and 2015-16. It was indicated at the time of exemption granted for the year 2015-16 that the same would be the last.

3. The petitioner did not challenge the said order.

4. Hence, the impugned notice of demand dated 3rd January 2017 issued to the appellant.

5. This Court is of the unequivocal view that not having challenged the grant of extension for the last

time in the year 2015-16, the appellant is not entitled to challenge the demand raised by the ESI Authorities for the periods beyond 2015-16 and any liabilities under the exemption already granted.

6. For the reasons stated hereinabove, this Court finds no reason to interfere with the impugned order.

7. With the aforesaid observations, FMA 992 of 2024 fails and is hereby dismissed and the connected applications, if any, shall stand disposed of.

8. 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.)