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**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP-1563-1997

Date of Decision: 10.12.2024

THE FOOD CORPORATION OF INDIA

..... Petitioner

Versus

**THE REGIONAL PROVIDENT FUND COMMISSIONER,
PUNJAB REGION AND OTHERS**

..... Respondents

CORAM: HON'BLE MR. JUSTICE JAGMOHAN BANSAL

Present : Mr. K.K. Gupta, Advocate
for the petitioner.

Mr. Rajesh Hooda, Advocate
for the respondents.

JAGMOHAN BANSAL, J. (Oral)

1. The petitioner through instant petition under Articles 226/227 of the Constitution is seeking setting aside of order dated 22.03.1994 (Annexure P-1) whereby Assistant Provident Fund Commissioner has assessed their liability to the tune of Rs.12,26,822/-.

2. The Assistant Provident Fund Commissioner by impugned order for the period from April' 1993 to January' 1994 assessed liability of petitioner to the tune of Rs.12,26,822/- under Section 7A of Employees Provident Fund and Misc. Provisions Act, 1952 (for short '1952 Act').

3. Mr. K.K. Gupta, Advocate for the petitioner submits that petitioner discharged its liability by due date, however, respondent without granting opportunity to put forth its stand, *ex-parte* assessed liability of Rs.12.26 lakh whereas actual liability was Rs.8.30 lakh which



already stood paid. If the petitioner is given an opportunity, it would prove that nothing is outstanding against it.

4. Mr. Rajesh Hooda, Advocate for the respondents expressed his inability to controvert the fact that impugned order has been passed *ex-parte* and no prejudice would be caused to respondent if petitioner is granted one opportunity to lead its evidence.

5. This Court while exercising power under Article 226 of the Constitution of India cannot examine record of the petitioner and thereafter calculate its liability. It is duty of petitioner and Assessing Authority to determine exact liability. The impugned order was passed *ex-parte* and petitioner who is a Public Sector Undertaking is claiming that it has already discharged its entire liability.

5. In the above-noted circumstances, one opportunity needs to be granted to the petitioner to put forth its stand by way of submitting complete record so that exact liability may be determined.

6. Accordingly, impugned order dated 22.03.1994 is hereby set aside and Assessing Authority is directed to re-determine liability of the petitioner who would submit its record within 3 months from today.

7. Disposed of.

(JAGMOHAN BANSAL)
JUDGE

10.12.2024
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Whether speaking/reasoned	Yes/No
Whether Reportable	Yes/No