



CWP-21321-2024

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

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CWP-21321-2024

Date of decision: 30.08.2024

CENTRAL BOARD OF TRUSTEES

...PETITIONER

Vs.

M/S AKASVA INFRASTRUCTURE PVT. LTD. AND ANOTHER

...RESPONDENTS

CORAM: HON'BLE MR. JUSTICE JAGMOHAN BANSAL

Present: Mr. Rajesh Hooda, Advocate
for the petitioner.

JAGMOHAN BANSAL, J (ORAL)

1. The petitioner through instant petition under Articles 226/227 of the Constitution of India is seeking setting aside or order dated 03.07.2024 (Annexure P-43) whereby Presiding Officer of Central Government Industrial Tribunal-cum-Labour Court, Delhi while admitting the appeal has made certain observations against Assessing Officer and directed Central Provident Fund Commissioner to take an appropriate action against the erring officer and submit the report.

2. Mr. Rajesh Hooda, Advocate submits that Appellate Authority without granting opportunity of hearing to the Assessing Officer, has passed remarks against him which amounts to violation of principles of natural justice and transgressing the jurisdiction. He further submits that Appellate Authority has mechanically granted stay in favour of the defaulting assessee.

3. From the perusal of orders of Appellate Authority, it comes out that Appellate Authority has made certain observations against Assessing Officer and directed Commissioner to look into the matter and submit his report. The Appellate



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Authority has not passed order of punishment, thus, the petitioner cannot claim violation of principles of natural justice. The observations have been made against Assessing Officer whereas present petition has been filed by Central Board of Trustees. The officer, who at the most could be aggrieved, is not before this Court, thus, there is no question to set-aside observations made by Appellate Authority. In any case, Appellate Authority is still seized of the matter and main case is pending before it. The question of conduct of Assessing Officer has to be examined by Central Provident Fund Commissioner. He would submit report as per law. The Appellate Authority has not directed to punish the Assessing Officer in a particular manner. With respect to other issues, it is pertinent to mention that main case is pending and petitioner can raise all issues before Appellate Authority. Thus, no interference is warranted.

4. Dismissed.

30.08.2024
manoj

[JAGMOHAN BANSAL]
JUDGE

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No