14th January, 2025
(AK)
01-02

M.A.T 41 of 2025
IA No: CAN 1 of 2025

Aniruddha Banerjee
Vs.
Vodafone Idea Limited and others

With

M.A.T 42 of 2025
IA No: CAN 1 of 2025
CAN 2 of 2025

Aniruddha Banerjee
Vs.
Regional Provident Fund Commissioner-II/Recovery Officer and others

Mr. Aniruddha Chatterjee
Ms. Urmila Chakraborty
Mr. Pankaj Agarwal
Ms. Champa Pal
...for the appellant.

Mr. Ratnanko Banerjee
Mr. Deepan Kumar Sarkar
Ms. Ashika Daga
Mr. Aayush Lakhotia
Ms. Sanchali Bhowmik
...for the respondent nos.1 & 2.

Ms. Aparna Banerjee
...for the respondent nos.3,4,5 & 6.

1. CAN 1 of 2025 of MAT 41 of 2025 is taken up for hearing along with CAN 2 of 2025 in MAT 42 of 2025, since both the appeals arise out of connected orders passed in the same writ petition.

2. Upon hearing learned counsel for the parties, we are of the opinion that the minimal delay in preferring the appeals has been sufficiently explained and is accordingly condoned.

3. CAN 1 of 2025 in MAT 41 of 2025 and CAN 2 of 2025 in MAT 42 of 2025 are accordingly allowed, thereby condoning the delay in preferring the appeals.

4. The appeals have been preferred against orders dated November 26, 2024 and December 12, 2024 passed by the learned Single Judge in the same proceeding.

5. We find that in the order dated November 26, 2024, previous orders dated September 20, 2023 and September 27, 2023 were quoted.

6. The September 20, 2023 order recorded that the petitioner, as represented by his counsel, was not interested to question the impugned order dated April 6, 2023 passed under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

7. We also find from the recordings in the orders impugned in the present appeals that orders of attachment were passed against the petitioner for non-payment of the assessed amount.

8. Under such circumstances, on November 26, 2024, the proprietor of the appellant-firm, who was

present in court, instructed his learned senior counsel to pray for time for two weeks within which he shall **unconditionally** (emphasis in original order) pay the assessed amount under the impugned assessment order dated April 6, 2023 to the Provident Fund Authority after adjustment of the amount already paid by the contractor to the Provident Fund Authority.

9. The learned Single Judge went on to record that in view of the said submission, the appropriate authority of the Provident Fund Authority, in writing, after adjustment of the amount already paid by the contractor, shall inform the contractor within two days from the said date as to the correct quantum due and payable by the contractor under the said assessment order dated April 6, 2023.

10. It was further recorded, in bold letters, that as per the undertaking of the petitioner (present appellant), who was named in the order, in the second writ petition the amount shall be paid to the appropriate Provident Fund Authority positively on or before December 10, 2024 unconditionally.

11. By a subsequent order dated December 12, 2024, it was recorded that the November 26, 2024 order speaks for itself.

12. When the writ petition was taken up on December 12, 2024, learned senior counsel (there had been a

change of counsel in the meantime for the appellant) then appearing for the appellant/petitioner, who was also present in court, on instruction from his client, submitted that the order dated November 26, 2024 shall be carried out and complied with on or before January 13, 2025 positively and without any default.

13. Subject to such undertaking, on good faith, the learned Single Judge extended the period for making such payment.

14. It was, as a rider, recorded that the said order shall not be construed as any modification or alteration of the rest of the order dated November 26, 2024 save and except extension of time frame.

15. In the present appeal, the said orders have been sought to be assailed.

16. Learned senior counsel appearing for the appellant seeks to argue that there cannot be any estoppel against the law.

17. However, we are unable to accept such contention of the appellant.

18. The appellant, unequivocally gave undertaking several times over before the learned Single Judge that he was not interested in assailing the impugned order of assessment but would unconditionally pay the amount within a limited

period, which was further extended from time to time at the behest of the appellant himself.

19. Thus, after having specifically submitted before the learned Single Judge that he does not intend to challenge the assessment order, the appellant cannot be permitted to resile from such specific undertaking given before the court on the flimsy pretext that there cannot be any estoppel against the law. The assessment order cannot be reopened at this stage at the behest of the appellant himself.

20. What we are dealing with is not a mere case of estoppel against a law.

21. The undertaking which was given unequivocally before a court of law to obtain the advantage of buying time for the purpose of making payment in terms of the assessment order is not restricted to estoppel but has crystallized into an order of court based on the appellant's concession. The present appeals are, thus a clear attempt to resile from the same, which tantamounts to nothing less than contempt of court.

22. The appellant, it is evident, is trying to play with the patience of the court.

23. A larger underlying factor involved here is that the delay in making such payments directly and adversely affects the concerned employees, who are being deprived of their provident fund dues, which

is also one of the considerations which ought to be borne in mind while deciding the present appeals.

24. Accordingly, there is no scope of interference with the impugned orders.

25. The learned Single Judge was perfectly within his rights and jurisdiction to accept the undertaking of the appellant in good faith and merely grant further time to make payments to the appellant on the latter's plea to make such payments of the assessed amount.

26. Thus, there is absolutely no occasion or reason to interfere in these intra court appeals with the orders impugned herein.

27. Accordingly, MAT 41 of 2025 and MAT 42 of 2025 are dismissed on contest without, however, any order as to costs.

(Sabyasachi Bhattacharyya, J.)

(Uday Kumar, J.)