

31.01.2025.
Item No. 16
Court No. 13
pk

M.A.T. No. 2286 of 2024
CAN 1 of 2025
Employees' State Insurance Corporation & Ors.
Versus
M/s. Pobi Infrastructures (Pvt.) Ltd.

Mr. Subal Maitra,
Mr. Arindam Maitra.

...For the appellants.

Mr. S. S. Koley,
Mr. S. Chakraborty

... For the respondent.

1. The instant appeal is directed against judgement and order dated 30th October, 2024 passed by a Single Bench of this Court.

2. It appears from the submissions of the learned counsel for the appellants and the order dated 07.06.2023 three opportunities were afforded to the respondent employer to appear before the Assessing Officer under Section 45 A of the ESI Act, 1948. It is only thereafter that the impugned order was passed.

3. The learned counsel for the appellants submits that the Act of 1948 provides for an appeal before the Appellate Authority. Without availing such statutory remedy, the writ petition ought not to have been entertained by the Single Bench.

4. The learned counsel for the respondent/employer submits that there are subsequent events. The ESI authorities have frozen the bank account of the company as well as that of the directors. A sum of Rs.46 lacs and

odd has already been attached and may have been realized by the authorities.

5. In view of the aforesaid, the requirement of pre deposit for availing is the provision of the appeal would stand waived if the respondent company prefers a statutory appeal against the order dated 07.06.2023 within a period of one month from date.

6. The ESI Authorities are directed to appropriate sums attach in the frozen bank accounts of the appellant towards the demand in the impugned order dated 07.06.2023 and thereafter unfreeze the accounts and the garnishee order will be set aside. The appropriations shall be subject to the result of the statutory appeal.

7. In view of the above, the impugned order dated 30.10.2024 passed by the Single Bench in WPA 26436 of 2024 shall stand set aside.

8. The instant appeal is disposed of.

9. In view of disposal of the appeal itself, connected application being CAN 1 of 2025 is also disposed of.

10. There will be no order as to costs.

11. All parties are directed to act on a server copy of this order duly downloaded from the official website of this Court.

(Rajasekhar Mantha, J.)

(Ajay Kumar Gupta, J.)

