IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

WRIT PETITION NO. 11940 OF 2023

M/S. VARROC ENGINEERING PVT. LTD.
VERSUS
THE REGIONAL PROVIDENT FUND COMMISSIONER II AND OTHERS
...
Mr. Arvind Ramakant Joshi, Advocate for the Petitioner
Mr. N. K. Choudhari, Advocate for Respondent No.1
...

CORAM : SIDDHESHWAR S. THOMBRE, J.

DATE : 19th DECEMBER, 2025

PER COURT :

1. Heard learned counsel for respective parties.

2. By way of present petition petitioner assails the notice dated 26/07/2023 passed by respondent No.1 Regional Provident Fund Commissioner-II.

3. Learned counsel for petitioner submits that during COVID-19 pandemic action against petitioner was initiated by the respondents. Therefore, the petitioner filed appeal under Section 7I of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 before the Appellate Tribunal, which came to be dismissed in default. In the meanwhile, notice under Rule 9 and 83 of the Second Schedule of Income Tax Act, 1961 for recovery came to be issued against the petitioner. The same is challenged in present petition.

4. This Court while granting interim relief directed the

petitioner to deposit 50% of the amount. Pursuant to the said directions petitioner has deposited the 50% amount. Now, it is submitted that the application for restoration of appeal is pending before the Tribunal.

5. In view of the substantive application pending before the Tribunal and since the 50% amount is deposited by petitioner as per the directions of this Court, the writ petition is disposed of by directing the Tribunal to decide the application for restoration of appeal on it's own merits within the period of three months from today. Interim relief to continue till the Tribunal decides the matter on it's own merits.

(SIDDHESHWAR S. THOMBRE, J.)