



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
BENCH AT AURANGABAD**

**WRIT PETITION NO. 11939 OF 2023**

M/S. VARROC ELASTOMERS 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

Ms. Savita P. Kakade (Matkar), Advocate for Respondent No.2

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**CORAM : SIDDHESHWAR S. THOMBRE, J.**

**DATE : 19<sup>th</sup> 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 71 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.)**