

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 3825 OF 2025

WITH

WRIT PETITION NO. 7176 OF 2024

Rolta India Ltd.

...*Petitioner*

: *Versus* :

Regional Provident Fund Commissioner-I

...*Respondent*

Ms. Samiksha Kanani, *for the Petitioner.*

Mr. Gunjan Chaubey *with Mr. Chaitanya Shirasao, for the Respondent.*

CORAM : SANDEEP V. MARNE, J.

Dated : 24 March 2025.

P.C. :

1) These petitions challenge orders dated 14 March 2023 passed by the Regional Provident Fund Commissioner (RPFC)-1, Kandivali (East) in respect of two periods of enquiries as under :

08/2000 to 02/2008 (*remittances made during the period 1 April 1996 to 13 May 2022*) and

01/2016 to 02/2021 (*remittances made during the period 1 April 2015 to 13 May 2022*)

2) It appears that the summons was served on the Petitioner in respect of both the enquiries to be conducted under the provisions of

Section 7a of the Employees Provident Fund and Miscellaneous Provisions Act, 1952. After receipt of the summons, Petitioner submitted reply on 2 June 2022 before the RPFC contending therein that it had made remittances from time to time and produced scanned copies of the documents. However, it appears that no one could remain present on behalf of the Petitioner when hearing was conducted on 3 June 2022. Though none remained present before the RPFC on 3 June 2022, reply alongwith concerned documents was apparently received by the RPFC on 2 June 2022.

3) It is the complaint of Ms.Kanani, the learned counsel appearing for the Petitioner that the assessment under Section 7Q of the Act is made without taking into consideration the contentions and documents submitted by the Petitioner about various remittances made from time to time.

4) Perusal of orders dated 14 March 2023 would *prima-facie* indicate that the RPFC has not taken into consideration the reply received from the Petitioner in both the proceedings on 2 June 2022. According to Ms.Kanani, there shall be substantial reduction in respect of the interest amount under Section 7Q of the Act if the documents submitted by the Petitioner alongwith its reply dated 2 June 2022 are taken into consideration.

5) Mr. Chaubey would submit that if an order of remand is made at this juncture, the Petitioner would question maintainability of proceedings after commencement of Corporate Insolvency Resolution Process (**CIRP**). It appears that CIRP has been initiated against the Petitioner and moratorium has been imposed by appointing Interim Resolution Professional (**IRP**) on 19 January 2022. Even after appointment of IRP, it appears that the Respondent-RPFC conducted

proceedings under Section 7a of the Act and passed order on 31 January 2024. In that view of the matter, I do not see any reason why remanded proceedings in respect of Section 7Q of the Act cannot be decided by RPFC merely on account of initiation of CIRP against the Petitioners.

6) In any case, Ms.Kanani, would fairly submit that maintainability of remanded proceedings under Section 7Q of the Act would not be questioned only on account of initiation of CIRP *qua* the Petitioner on 19 January 2023. In my view, therefore the proceedings deserve to be remanded for being decided afresh by the RPFC.

7) The impugned orders dated 14 March 2023 are accordingly set aside. The proceedings of enquiry under Section 7Q of the Act in respect of both the periods are remanded for being decided afresh after taking into consideration the reply filed by the Petitioner on 2 June 2022 and after granting an opportunity of hearing to the Petitioner.

8) The remanded proceedings shall be decided on its own merits without being influenced by any of the observations made by this Court in the present order. All rights and contentions of the parties, on merits are expressly kept open. With the above directions, both the Writ Petitions are **partly allowed and disposed off**.

[SANDEEP V. MARNE, J.]