

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.2152 OF 2025

M/s. Vedant Enterprises
V/S

....Petitioner

The Central Board of Trustees & Ors.

....Respondents

Ms. Samiksha Kanani *for the Petitioner.*

Ms. Sonali Humane *for Respondent Nos.1 and 2.*

CORAM: SANDEEP V. MARNE, J.

DATE : 20 FEBRUARY 2025.

P.C.:

1. The limited grievance raised by Petitioner in the Petition is about the Central Board of Trustees, Employees' Provident Fund Organization not deciding the application filed by the Petitioner on 4 December 2024 seeking waiver of damages assessed under provisions of Section 14B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (**the Act**). The application is filed under provisions of Paragraph 32B of the Employees Provident Fund Scheme, 1950 (**the Scheme**). It appears that the amount levied under provisions of Section 14B of the Act vide order dated 28 September 2023 is Rs.18,77,718/-. Though the order under Section 14B of the Act is passed on 28 September 2023, the application for waiver is filed a year later on 4 December 2024. In that view of the matter, the prayer for expeditious decision of application dated 4 December 2024

cannot be granted unless the Petitioner deposits 50% of the demanded amount under provisions of Section 14B of the Act.

2. I accordingly proceed to pass the following order:

i) If the Petitioner deposits 50% of amount levied under order dated 28 September 2023 passed under Section 14B of the Act on or before 15 March 2025, the Central Board of Trustees shall decide the application dated 4 December 2024 within a period of three months.

ii) If the Petitioner fails to deposit the amount as directed above within the stipulated time, the direction for decision of application dated 4 December 2024 in a time bound manner would no longer apply.

iii) If the Petitioner deposits the amount as directed aforesaid within stipulated time, further recovery proceedings shall remain stayed till final decision of the application dated 4 December 2024.

3. Needless to observe that in the event Petitioner succeeds in getting the amount waived, necessary refund shall be issued by the Regional Provident Fund Commissioner to the Petitioner.

4. With the above directions, the Petition is disposed of.