



IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

223

CRM-A-1176-MA-2018 (O&M)

Date of decision: 11.11.2025

Enforcement Officer

...Applicant (s)

VERSUS

V.M. Bhalla and another

...Respondent(s)

CORAM : HON'BLE MR. JUSTICE VINOD S. BHARDWAJ

Present :- Mr. Rajesh Hooda, Advocate for the Appellant(s).

VINOD S. BHARDWAJ, J. (Oral)

CRM-21662-2018

Prayer in the application is for condonation of delay of 99 days in filing the accompanying appeal.

For the reasons mentioned in the application, the same is allowed and delay of 99 days in filing the accompanying appeal is condoned.

CRM-21663-2018.

Application is allowed as prayed for.

Main case:

The present application has been preferred seeking grant of leave to appeal against the judgment of acquittal dated 03.04.2017 passed by the learned Judicial Magistrate 1st Class, Amritsar, in a case stemming from complaint dated 24.01.2012 filed under Sections 6, 6A, 6-C, 14, 14(1A), 14(1-B), 14(2), 14A(1), 14A(2) and 17-B of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and Scheme framed thereafter.



223

CRM-A-1176-MA-2018 (O&M)

2. Learned counsel for the appellant(s) fairly submits that in view of the judgment of the Hon’ble Supreme Court passed in *M/s. Celestium Financial vs. A. Gnanasekaran Etc., 2025(3) RCR (Criminal) 208*, the applicant would have a remedy before the Court of Sessions.
3. After assessing all the material available on the record, the learned trial Court acquitted the respondent(s) vide judgment dated 03.04.2017.
4. In view of the judgment rendered by the Apex Court in *Celestium Financial (supra)*, the present application seeking leave to appeal is **remanded** to the learned Sessions Judge, Amritsar with a direction to treat the same as an appeal filed under Section 372 of the Cr.P.C. (Section 413 of the Bharatiya Nagarik Suraksha Sanhita, 2023) and entrust the same to appropriate Court for its disposal on merits.
5. The Registry is directed to send the complete paper-book and the record of the case to the learned Sessions Judge, Amritsar forthwith.
6. Disposed of accordingly. Pending miscellaneous applications, if any, also stand disposed of.

(VINOD S. BHARDWAJ)
JUDGE

11.11.2025

Mangal Singh

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No