



CWP-16912-2011(O&M)

-1-

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

225

CWP-16912-2011(O&M)
Date of Decision :22.07.2025

Anand Andersen Exports Pvt. Ltd

...Petitioner

Versus

**The Employees' Provident Fund Appellate Tribunal
and others**

...Respondents

CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI

Present: Mr. P.K. Mutneja, Senior Advocate with
Mr. Virenjit Singh Mahal, Advocate for the petitioner.

Mr. Sanjay Tangri, Advocate for respondents No.2 & 3.

* * *

Harsimran Singh Sethi, J. (Oral)

1. In the present petition, challenge is to order dated 06.08.2008 (Annexure P/17) by which, the assessment has been done against the petitioner under Section 7-A of the Employees Provident Fund and Miscellaneous Act, 1952 (hereinafter referred to as '1952 Act') as well as to order dated 24.05.2011 (Annexure P/21) by which, the said order of assessment has been upheld by the Appellate authority.

2. Learned Senior counsel appearing for the petitioner argues that despite the fact that all the relevant records were produced, assessment has been done while recording a finding that the required record was never produced to controvert the averment/assertion made in the show cause notice and keeping in view the facts which had come before the assessing



authorities, the order of assessment has been passed.

3. Learned Senior counsel for the petitioner submits that certain employees were working with the petitioner through the outsourcing agency and were performing their duties on behalf of the outsourcing agency and those employees were already governed by the PPF and the contribution was to be made by the outsourcing agency but still these employees were considered to be the employees of the petitioner for the purpose of making contribution in P.F. so as to enhance the liability, which is incorrect.

4. Learned senior counsel for the petitioner further argues that the record with regard to the total number of employees engaged in the different departments of the petitioner, have already been placed before this Court vide Annexure P/3, which has not been taken into account while assessing the liability to be paid by petitioner.

5. Learned counsel for the respondents No.2 & 3 submits that though, assertions have been made that the relevant record was made available for the purpose of assessment but nothing has come on record to show as to how the said record was made available. Learned counsel for the respondents No.2 & 3 further submits that in case, according to the petitioner any of the officer was biased and was not taking the record, nothing prevented the petitioner from submitting the record by a registered post or by any other means to show the bonafide and hence, the allegations are only words against each other as of now.

6. Learned Senior counsel for the petitioner submits that even as of now, the petitioner is ready to furnish the relevant documents to support his claim that the assessment done by authorities under Section 7-A of the



Act has been done on the basis of incorrect facts and the actual facts be taken into account to redetermine the liability of the petitioner, if any, with regard to the enquiry under Section 7-A of the 1952 Act.

7. Learned counsel for the respondent No.2 & 3 further submits that as the impugned order dated 06.08.2008 (Annexure P/17) assessing the liability and the impugned order dated 24.05.2021 (Annexure P/21) passed by the Appellate Authority envisaged under the 1952 Act have already been stayed by this Court and there is an interim order in favour of the petitioner from the last 14 years, the department is not averse to look into any document, which may be brought into the notice of the department so as to prove that the assessment done vide impugned order dated 06.08.2008 (Annexure P/17) was incorrect or is liable to be reviewed on the basis of the documents that would be submitted by the petitioner.

8. Learned senior counsel for the petitioner submits that appropriate representation bringing out the record for the consideration of the authorities exercising jurisdiction under the 1952 Act will be produced by the petitioner to show the bonafide that there exists no liability as has been assessed vide impugned order dated 06.08.2008 (Annexure P/17).

9. Learned counsel for the respondents No.2 & 3 is directed that in case, any representation is filed by the petitioner for the review of the liability assessed vide order dated 06.08.2008 (Annexure P/17), the same be looked into and be considered to arrive at a decision whether order dated 06.08.2008 (Annexure P/17) needs to be amended in any manner or not. In case, the petitioner is able to prove by way of any of the document so as to revise the assessment already done, this Court is sure that the authorities

**CWP-16912-2011(O&M)****-4-**

exercising the jurisdiction under the 1952 Act will do the needful, otherwise, due reasons shall be given for not accepting the claim of the petitioner.

10. Learned senior counsel for the petitioner submits that keeping in view the statement made by learned counsel for respondents No.2 & 3, present petition may kindly be disposed of having been not pressed any further with liberty to the petitioner to file appropriate representation before the authorities concerned.

11. As the impugned order dated 06.08.2008 (Annexure P/17) as well as order dated 24.05.2011 (Annexure P/21) were stayed by order passed by this Court, till any order is passed by the respondents on the representation of the petitioner, the said orders will remain stayed. However, the same will only be done, in case, an appropriate representation is submitted by the petitioner within a period of 04 weeks from today.

12. Present petition is disposed of in above terms.

13. Civil miscellaneous application pending, if any, is also disposed of.

July 22, 2025*aarti***(HARSIMRAN SINGH SETHI)****JUDGE***Whether speaking/reasoned : Yes**Whether reportable : No*