



CWP-13374-2025

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

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CWP-13374-2025

Date of Decision :12.05.2025

**Ballarpur Industries Limited
and another**

...Petitioners**Versus**

**Regional Provident Fund Commissioner-I
& others**

...Respondents**CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI**

Present: Ms. Munisha Gandhi, Senior Advocate with
Mr. Kaustubh Prakash, Ms. Hita Sharma &
Ms. Selina Chalana Advocate for the petitioners.

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Harsimran Singh Sethi, J. (Oral)

1. Learned Senior counsel appearing for the petitioner-company argues that though, the impugned order dated 21.02.2025 (Annexure P/1) is an appealable order before the Appellate Tribunal exercising jurisdiction under the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 but due to the apprehension of the petitioner-company that in case, the said remedy is availed by the petitioner-company then, despite payment of Rs. 1.80 Crore already made, out of the total assessed amount of Rs.5.03 Crore, the remaining assessed amount will have to be paid by the petitioner-company, which will cause prejudice to petitioner-company, hence, the petitioner-company has approached this Court directly.

2. It may be noticed that once, an alternative efficacious remedy to prefer an appeal before the Appellate tribunal is already available with



the petitioner-Company, the petitioner-company is supposed to avail the said remedy instead of approaching this Court directly.

3. Learned Senior counsel appearing for the petitioner-company concedes the fact that the petitioner-company also has a remedy to file an application for waiving of the deposit of assessed amount while preferring appeal before the Appellate Tribunal, which request can only be considered by the tribunal by giving due opportunity of hearing to both the sides.

4. Notice of motion

5. On the asking of the Court, Mr. Rajesh Hooda, Advocate accepts notice on behalf of respondents.

6. Keeping in view the fact that a sum of Rs.1.80 Crore out of the total assessed amount of Rs.5.03 Crore, has already been deposited by the petitioner-company which is approximately more than 40% of the total assessed amount, in case any appeal is preferred by the petitioner-company within the prescribed limitation period provided, along with the application for waiving of the remaining amount out of the total assessed amount, the same will be considered by the tribunal in a manner required so that the interest of justice prevails.

7. It may be noticed that the liberty to decide the said issue is entirely upon the Tribunal as no observation is being made by this Court on the merits of the case as of now.

8. Further, as prayed for, in case, any appeal is preferred by the petitioner-company along with the application for condonation of delay, the same be also considered in accordance with law keeping in view the fact that the jurisdiction of this Court was being invoked by the petitioner-

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company initially before preferring the appeal before the tribunal.

9. Keeping in view the facts noticed hereinbefore, the petitioner-Company is relegated to avail remedy before the Appellate Tribunal exercising jurisdiction under the 1952 Act. In case, an appeal is preferred and an application is filed for condonation of delay, the same be decided in accordance with law by passing appropriate speaking order. In case, the appeal is found to be within limitation, then the application if any, filed for waiving of deposit of assessed amount be also considered and decided as expeditiously as possible so that no prejudice is caused to the petitioner-company.

10. It is made clear at the cost of repetition that no observation is being made by this Court qua the merits of the case either qua the condonation of delay, waiving of the deposit of assessed amount or qua the grounds raised in the assessment order and the same will be decided by the Appellate Tribunal in accordance with law.

May 12, 2025
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(HARSIMRAN SINGH SETHI)
JUDGE

Whether speaking/reasoned : Yes
Whether reportable : No