



CWP-22046-2017

1

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

(244)

CWP-22046-2017

Date of Decision : 04.09.2025

Central Board of Trustees and another

...Petitioners

Versus

Presiding Officer, Employees Provident Fund
Appellate Tribunal and another

...Respondents

CORAM: HON'BLE MR. JUSTICE KULDEEP TIWARI

Present: Mr. Sanjay Tangri, Advocate and
Mr. Gaurav Tangri, Advocate
for the petitioners.

Mr. Puran Singh Hundal, Sr. Advocate with
Mr. Gursahib Singh Hundal Advocate
for respondent No.2.

KULDEEP TIWARI, J. (ORAL)

1. Through the instant writ petition, cast under Articles 226/227 of the Constitution of India, a challenge is thrown to the order dated 22.09.2016 (Annexure P-6), passed by the respondent No.1, where through, the order dated 16.11.2001, was set aside and a specific direction was passed upon the respondent-Regional Provident Fund Assessing Authority, to assess the damages in the manner stated in the impugned order

2. Learned counsel for the petitioner submits that the order dated 22.09.2016 (Annexure P-6), was passed upon the ratio laid down in case titled ***'Roma Henny Security Services Pvt. Ltd. Versus Central Board of Trustees, EPF Organisation through Assistant PF Commissioner Delhi (North)'*** passed by the Delhi High Court. However, the Hon'ble Supreme Court, has now set aside the judgment (supra) in SLP (C) No.19610 of 2017. Therefore,



CWP-22046-2017

2

the issue, in hand, is requires to be re-considered by the learned Central Government Industrial Tribunal-cum-Appellate Court, Chandigarh.

3. This Court has examined the impugned order, which was passed while relying upon the ratio laid down in *Roma Henny Security Services Pvt. Ltd. (supra)*, and it was held that uptill 26.09.2008, the earlier table for calculation of damages to continue, which includes the element of interest under Section 7Q of the Employees Provident Fund and Miscellaneous Provision Act, 1952 (hereinafter to be referred as 'the Act'), and from 26.09.2008 onwards, the damages and the interest are segregated. In the instant case, the entire period of assessment pertains before 26.09.2008, therefore, the direction was passed by the learned Tribunal concerned, that respondent shall assess the dues on the basis of earlier table, which includes the element of interest under Section 7Q of the Act. Now, this observation was found to be incorrect by the Hon'ble Supreme Court in SLP (C) No.19610 of 2017, titled '*Central Board of Trustees versus Roma Henny Securities Services Pvt. Ltd.*', and therefore, the impugned order requires re-consideration.

4. Mr. Hundal, Advocate, learned senior counsel for the respondent No.2, fairly submits that there is no dispute with regard to the judgment passed by the Hon'ble Supreme Court, and therefore, the issue which is involved in the instant writ petition, requires fresh consideration.

5. In view of the above, the impugned order dated 22.09.2016 (Annexure P-6), is **set aside**, and the matter is **remanded back** to the learned Central Government Industrial Tribunal-cum-Appellate Court, Chandigarh, to decide the appeal, afresh.



CWP-22046-2017

3

6. Since the initial appeal was instituted way back in the year 2002, therefore, this Court, also pass a *mandamus* upon the learned Appellate Tribunal concerned, to decide the appeal most expeditiously, preferably within a period of six months, from the date of receipt of certified copy of this order. The parties shall cause appearance before the learned Appellate Tribunal concerned, on 18.09.2025.

7. Consequently, the instant writ petition is **disposed of**.

(KULDEEP TIWARI)
JUDGE

September 04, 2025
Manpreet

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