

2025:PHHC:032191-DB



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

LPA-3407-2024 (O&M)

Date of decision: 03.03.2025

CENTRAL BOARD OF TRUSTEES, EMPLOYEES PROVIDENT
FUND ORGANISATION THROUGH ASSISTANT PROVIDENT
FUND COMMISSIONER

.....Appellant

Versus

EMPLOYEES PROVIDENT FUND APPELLATE TRIBUNAL &
ANR.

.....Respondents

**CORAM: HON'BLE MR. JUSTICE SUDHIR SINGH
HON'BLE MRS. JUSTICE SUKHVINDER KAUR**

Present:- Mr. Sandeep Goyal, Advocate for the appellant.

SUDHIR SINGH, J.

CM-8393-LPA-2024

For the reasons given in the application, the same is allowed. Delay of 60 days in re-filing the appeal is condoned, subject to all just exceptions.

LPA-3407-2024

Challenge in the instant intra Court appeal is to the order dated 09.08.2024 passed by the learned Single Judge, whereby the writ petition filed by the appellant was dismissed.

2. Before the learned Single Judge, the appellant had laid challenge to the order dated 16.12.1999 (Annexure P-4 with the writ petition), whereby the Appellate Authority had allowed the appeal filed by the respondent No.2, holding that the respondent-Establishment was covered under Section 7A of Employee's Provident Fund & Misc. Provisions Act 1952 (for short 'the Act') w.e.f 1.04.1997 and not before. The learned Single Judge found that a very meagre amount was involved and more than two decades had elapsed since the date of the passing of the order by the Appellate Authority and, therefore, there was no requirement of any indulgence and accordingly, the writ petition was dismissed, as noticed above.

3. Learned counsel for the appellant has vehemently argued that once the Competent Authority in its order dated 30.07.1999 had assessed an amount of Rs.53,676/- for the period August, 1996 to March, 1997 and the said period not being in dispute, the learned Appellate Authority was not justified in modifying the said order. It is also argued that both the learned Single Judge and the Appellate Authority did not consider the fact that the Establishment of the respondent was visited by the Enforcement Officer on 28.10.1996 and the number of employees was found to be 23 in total and that the said list of the employees had also been signed by the Manager of the respondent-Establishment. It is further argued that even if the two employees stated to be on daily wages, were excluded from the said list, then also the total number of the employees came to 21 and, thus, the respondent-Establishment was covered by the provisions of the

Act. It is also argued that the respondent-Management did not produce any evidence in respect of the assertions that Rickshawala, Tongawalla and Dance Teacher were not their employees and, therefore, there was no occasion for the Appellate Authority to interfere with the order passed by the Competent Authority.

4. We have heard the learned counsel for the appellant and have also gone through the impugned order.

5. The only question that arises for consideration by this Court is whether the order passed by the learned Single Judge, requires any interference.

6. Concededly the amount involved was Rs.53,676/-. The period involved was from August, 1996 to March, 1997. The impugned order was passed by the Appellate Authority on 16.12.1999. The writ petition was filed before this Court in the year 2000. The same was decided by the learned Single Judge vide the impugned order on 09.08.2024. Thus, a period of 24 years has already elapsed. It is not the case of the appellant that no liability had been fastened upon the respondent-establishment. The only question adjudicated by the Appellate Authority was as regards the modification of the order passed by the Competent Authority, thereby reducing the liability of the respondent-Management. In view of the amount involved and long lapse of time, we find that the learned Single Judge was perfectly justified in declining any indulgence at this belated stage. Thus, we find that the order passed by the learned Single Judge does not suffer from any patent illegality or perversity.

8. In view of the above, finding no merit in the present appeal, the same is hereby dismissed.
9. Pending application(s), if any, shall stand disposed of.

[SUDHIR SINGH]
JUDGE

[SUKHVINDER KAUR]
JUDGE

03.03.2025
himanshu

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