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IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

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CWP-32483-2025

Date of Decision : 19.12.2025

M/S AMAN SECURITY & DETECTIVES

.....Petitioner

VERSUS

REGIONAL PROVIDENT FUND COMMISSIONER & ANOTHER

.....Respondents

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CWP-38208-2025

EMPLOYEES PROVIDENT FUND ORGANIZATION AND
ANOTHER

.....Petitioner

VERSUS

PRESIDING OFFICER CENTRAL GOVERNMENT INDUSTRIAL
TRIBUNAL-CUM-LABOUR COURT II, SECTOR 18 AND
OTHERS

.....Respondents

CORAM: HON'BLE MR. JUSTICE KULDEEP TIWARI

Present: Mr. Anil Shukla, Advocate,
for the petitioner in CWP-32483-2025

Mr. Gaurav Tangri, Advocate,
for respondent no.1 in CWP-32483-2025
for the petitioner in CWP-38208-2025

KULDEEP TIWARI. J.(Oral)

1. Both the petitions are arising out of a common order,
therefore, being amenable for common decision, same are taken up
together.

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2. By way of writ petition bearing No. CWP-38208-2025, the petitioners-EPFO throw challenge to the Award dated 14.02.2025, wherethrough, the orders dated 21.07.2010 and 08.03.2011 (Annexure P-2 and P-3 respectively), under the provisions of Section 7-A and 7-B of the Employees Provident Fund and M.P. Act, 1952 (respectively), passed by the office of Regional Provident Fund Commissioner, were set aside and the amounts so assessed and recovered, were ordered to be returned.

3. The second petition i.e. CWP-32483-2025, has been preferred by the M/s Aman Securities and Detectives, (hereinafter after referred as the 'management') seeking a direction upon the Regional Provident Fund Commissioner (respondent no.1), to refund the amount in compliance of the order dated 14.02.2025, which was recovered under the provisions of Section 7-A of the Act of 1952.

4. Since the outcome CWP-38208-2025 has a direct bearing upon the second petition, therefore, same is being taken up for adjudication.

5. Learned counsel for the petitioners-EPFO, at the very outset, draws attention of this Court towards the report dated 25.10.2024 (Annexure P-6) and submitted in compliance of the order dated 01.10.2024, to submit that the competent authority of EPFO, has rightly assessed the deficiency by taking into account the total wages paid for the service provided by M/s Aman Security and Detectives (respondent no.2),



and number of employees, as employed with them, and therefore, the Provident Fund liability, was assessed accordingly.

6. He further submits that the direction was passed upon M/s Aman Security and Detectives (respondent no.2), to submit the document of each employee, however, having failed to do so, the assessment order was passed in view of the formula as applicable.

7. Learned counsel for respondent no.2-M/s Aman Security and Detectives, submits that they never averse to share the information with regard to each its employees, and it was, in fact, the duty of the enquiry officer to get the requisite documents collected, however, no such exercise was undertaken, and instead, a short-cut method was adopted to fasten the responsibility upon the service provider. He also submits that respondent no.2 being only a contractor, the relevant records could have very well been produced by the principal employer.

8. This Court has considered rival submissions, as made by learned counsel for the parties concerned, and finds that, in the absence of any specific record of each employee, the deficiency assessed by the authority concerned, does not pass the test of legality. Therefore, this Court finds no reason to interfere in the well reasoned order passed by the learned Industrial Tribunal concerned, and is of the considered view that instead of outrightly, setting aside the impugned orders, learned Industrial Tribunal concerned, ought to have granted one more opportunity to the competent authority concerned, to initiate the proceedings under the

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provisions of Section 7-A and 7-B of the Act 1952, after obtaining complete information from the contractor, i.e. M/s Aman Security and Detectives (respondent no.2)

9. At this stage, learned counsel for respondent no.2-M/s Aman Security and Detectives, submits that respondent no.2 is not averse, in case a *mandamus* is passed upon it to supply the complete record pertaining to each employees, including the bills submitted to the principal employer, to the competent authority of the EPFO, thereby enabling the latter to conduct enquiry afresh under Section 7-A and 7-B of the Act of 1952. However, he submits that the amount already deposited by respondent no.2, pursuant to the earlier assessment authorities may be ordered to be refunded.

10. In reply to the above, learned counsel for the petitioners-EPFO, submits that the EPFO, would refund the said amount, within a period of four weeks from the passing of this order.

11. In view of the above consensus, as arrived at by learned counsel for the parties concerned, the instant petitions are disposed of with the hereinafter directions:-

- i. The respondent no.2-M/s Aman Security and Detectives, shall submit all the requisite documents which disclose the complete details of each employee recruited by them, during the relevant period, as well as the bills submitted to the principal employer, and any other document



as may be required by the competent authority of the EPFO, during the assessment process.

ii. The authority concerned, at the time of initiation of the assessment process, shall specify the details of documents, as required whereupon, respondent no.2-M/s Aman Security and Detectives, shall make available all such documents.

iii. The petitioners-EPFO, shall refund the amount already deposited by respondent no.2-M/s Aman Security and Detectives, pursuant to the earlier assessment, within a period of four weeks from the date of passing of this order.

iv. It is made clear that respondent no.2- M/s Aman Security and Detectives, shall not be entitled to any interest on the said amount.

12. **Disposed of** accordingly.

A photocopy of this order be placed on the file of the connected case.

December 19, 2025
dharamvir

(KULDEEP TIWARI)
JUDGE

Whether speaking/reasoned. : Yes/No
Whether Reportable. : Yes/No