

**IN THE HIGH COURT AT CALCUTTA**

**Civil Appellate Jurisdiction**

**Appellate Side**

**Present :**

**The Hon'ble Justice Ananya Bandyopadhyay**

**WPA 19620 of 2024**

**Bharat Sanchar Nigam Limited & Ors.**

**Vs.**

**Employees Provident Fund Organization & Anr.**

Mr. Shiv Shankar Banerjee

Mr. Santanu Chatterjee

Mr. Siddhartha Chandra

... for the petitioner

Mr. Mihir Kundu

... for the respondent no.1/  
PF Authority

Ms. Shahina Haque

Ms. Ayesha Hussain

... for the respondent no.2

Heard on & Judgment on : 02<sup>nd</sup> January, 2026

**Ananya Bandyopadhyay J.**

1. The petitioners are led by Bharat Sanchar Nigam Limited, a Government of India undertaking governed by Central Rules and Regulations. The orders and consequential demand notices to have been issued by the Regional Provident Fund Commissioner-II and Assessing Officer under Section 7Q and 14B of the Employees Provident Funds and Miscellaneous Provisions Act, 1952, the proceedings emanating from all default in respect of provident fund contribution pertaining to the contractor respondent No.2 being M/s. Reju Enterprise for the period culminating in June, 2019 are not in dispute. According to the petitioner, the order dated

30.03.2023 passed by the Regional Provident Fund Commissioner-II and Assessing Officer in proceeding under Section 14B being Diary No. 31/2022 holding respondent No.2 to be liable to pay the contributions for the period from 01/2019 to 06/2019 amounting to Rs. 5,02,860/-. Vide demand notice dated 30.03.2023 issued by the Regional Provident Fund Commissioner-II and Assessing Officer under Section 7Q the respondent No. 2 was directed to pay for the period as aforesaid amounting to Rs. 1,95,076/- only both the aforesaid demand notices were received at the office of the petitioner on 10.04.2023.

2. A Revenue Recovery Certificate dated 03.05.2023 was issued under Section 8 of the EPF and MP Act, 1952 by the Assessing Officer asked the Recovery Officer to recover the sum of Rs. 6,97,936/- from the respondent No.2.
3. It had been the consistent case of the petitioners that till 2018, there had been no delay whatsoever in clearing the contractor's bills and all statutory payments stood duly discharged. Any penalty if at all for that period arose solely from the contractor's own failure to comply with statutory formalities and could not in equity or in law be thrust upon the principal employer.
4. The narrative thereafter must be viewed against the backdrop of great financial stress faced by BSNL during 2019, followed closely by the unprecedented disruption occasioned by the COVID-19 pandemic. Even during this turbulent phase, the petitioners asserted that the primary cause for delay in bill clearance laid in

the repeated failure of M/s. Reju Enterprise to submit complete bills with mandatory statutory documents relating to EPF/ESI/GST and challans. It was specifically stated that bills for June, 2019 were submitted as late as October, 2020 and were nevertheless paid by BSNL.

5. A crucial and undisputed fact emerged from the record that the contractual employment the respondent No.2/ M/s. Raju Enterprise stood terminated with effect from July, 2019. At the request of the contractor himself. This position was fortified by correspondence wherein the proprietor of the contractor expressed inability to continue the work, owing to prolonged illness following COVID-19 and further stated his incapacity to submit bills beyond July, 2019. It was thus emphatically asserted that no contractual relationship subsisted thereafter.
6. Despite this, Orders dated 30<sup>th</sup> March, 2023, were passed under Section 14 B of the aforesaid Act holding BSNL liable for damages, coupled with demand notices under Section 7Q of the aforesaid Act followed by revenue recovery certificate and a fresh demand notice dated 4<sup>th</sup> July, 2023 for a consolidated sum of Rs.6,97,936/-. The petitioners contended the authorities failed to consider the fact of termination of the contract, the admitted payment of all bills up to June-July, 2019 and the fact that BSNL had already approached the provident fund authorities as early as September 2020 seeking waiver of penal damages.

7. The petitioners had approached the Central Government Industrial Tribunal-cum-Labour Court seeking redressal. However, the said application was dismissed on the ground of limitation, notwithstanding the plea that the petitioners acquired knowledge of the impugned proceedings only upon receipt of the fresh demand notice in July, 2023 and that the approach to the aforesaid Tribunal was within the statutory period reckoned therefrom.
8. It was also urged that M/s. Reju Enterprise was an independently registered establishment under the EPFO possessing its own code number and that settled judicial precedent held where a contractor maintained separate statutory registration, the principal employer could not be fastened with liability for the contractor's, default in remittance of provident fund contributions, particularly in the absence of any subsisting contract.
9. In essence, the grievance of the petitioners was that statutory authorities proceeded mechanically overlooking material facts, contractual termination, admitted payments and binding principles of law, thereby imposing liability upon BSNL for a period beyond July, 2019 when neither work was performed, nor any employer-employee relationship, direct or indirect could be said to exist.
10. The Learned Advocate representing the petitioner submitted that the impugned proceedings initiated under section 7Q and 14B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 suffered from fundamental legal infirmities and resulted in

fastening liability upon the petitioners in a manner not contemplated by law.

11. The Learned Advocate representing the petitioners further asserted that they neither held the EPF Code in question nor maintained any employer-employee relationship with the workmen engaged by the contractor.
12. It was contended that the original proceedings were commenced against M/s. Reju Enterprise an independent contractor having its distinct EPF code for all default in remittance of statutory contributions in respect of its employees for the period spanning 1.1.2005 to 11.04.2022. The petitioners asserted that such default did not arise on account of any act or omission attributable to them, particularly when the contractor maintained a separate code and independently employed its workmen.
13. The Learned Advocate representing the petitioners drew attention to the order dated 30.03.2023 passed by the Regional Provident Fund Commissioner-II & Assessing Officer under Section 14B whereby liability for the period January 2019 to June 2019, was a portion upon the petitioners as well as the demand notice of the same date issued under section 7Q. It was submitted that both the order and the demand notice while legally unsustainable inasmuch as the EPF code in question stood exclusively in the name of the contractor and the petitioners were neither the account holders nor contributors under the said code.

14. It was further submitted that a revenue recovery certificate dated 03.05.2023 was subsequently issued under Section 8 of the aforesaid Act for recovery of an aggregate sum of Rs.6,97,936/- from the petitioners, even though, according to the petitioners, such amount, if a payable was due from the contractor, the initiation of recovery proceedings was stated to be arbitrary and disproportionate.
15. On the issue of maintainability, the Learned Advocate representing the petitioners acknowledged that they had approached the Central Government Industrial Tribunal-cum-Labour Court by filing EPF Appeal No.18 of 2023 which was dismissed on 20.12.2023 solely on the ground of limitation without any adjudication on merits. The Learned Advocate representing the petitioners further submitted that such dismissal on technical grounds had resulted in grave prejudice as substantial legal issues raised by them, remained unanswered and unaddressed.
16. The Learned Advocate for the petitioners further submitted that the EPFO lacked jurisdiction to apportion liability between different code holders, particularly when the contractor had an independent registration, and the petitioners had not employed the workmen directly. It was urged that no proceeding could have been validly drawn against the petitioners without a clear determination of employer-employee relationship and without proper notice establishing their liability as principal employer.

17. It was further contented that the contractor had ceased operations and the contract stood terminated with effect from July, 2019 at the instance of the contractor himself owing to financial distress and ill health. All bills raised by the contractor up to the said period were claimed to have been duly cleared. Consequently, the Learned Advocate representing the petitioners submitted no liability could be imposed upon them beyond the period during which contractual work was not actually performed.
18. The Learned Advocate representing the petitioners also sought to explain the circumstances prevailing during the relevant period submitting that the petitioners were undergoing acute financial stress in the year 2019, compounded by the onset of the COVID-19 pandemic which severely disrupted operations. It was urged that these contextual factors were not adequately considered by the assessing authority.
19. Lastly, it was submitted that the petitioners had approached the authorities promptly upon receipt of a fresh demand notice dated 04.07.2023, and that the writ petition was filed to prevent irreparable financial injury arising from enforcement of an order which, according to them was jurisdictionally flawed, and contrary to statutory scheme.
20. On these grounds, the Learned Advocate representing the petitioners prayed for appropriate interference by this Court in exercising of its writ jurisdiction.

21. The Learned Advocate representing the respondent no.1 on the other hand submitted that the writ petition was not maintainable both on account of statutory finality and on the well-settled limits of writ jurisdiction. It was contended that the proceedings under Section 14B and 7Q of the aforesaid Act were conducted in accordance with law after issuance of multiple notices and avoiding due opportunity of hearing to have been given to all concerned parties including the petitioners. The Learned Advocate for the respondent no.1 categorically disputed the plea of violation of natural justice pointing out that the petitioners had actively participated in the proceedings before the provident fund authority and were fully aware of the case against them. The belated challenge was characterised as an afterthought prompted by the failure of the petitioners to secure relief before the statutory forum.
22. On the point of limitation, it was submitted that the Learned Advocate representing the respondent no.1 submitted that the Appellate Authority rightly declined to entertain the petitioners' appeal, the same having been filed beyond the statutorily prescribed period.
23. It was further urged that the statute drew a clear line beyond which even equitable considerations could not travel. Once such line was crossed, the Appellate Forum was denuded of jurisdiction. Consequently, the findings recorded by the original authority had attained finality.

24. It was further submitted that the respondents in the guise of invoking Article 226 of the Constitution of India, sought re-appreciation of facts and the circumvention of statutory limitation which was impermissible. The Learned Advocate representing the respondent no.1 thus urged no ground should have been constituted for interference with the impugned orders.
25. The Learned Advocate representing the respondent no.2 adopted a distinct position from and yet intersecting stance compared to the submissions of the Learned Advocate representing the respondent no.1. At the threshold it was contended that the writ petition was barred by Section 7L(4) of the aforesaid Act inasmuch as the proceedings had culminated in dismissal thereby conferring statutory finality and rendering the present writ to be a disguised second appeal.
26. It was further asserted there existed no privity of dispute against respondent No.2 in the writ proceedings as the core controversy pertained to the statutory obligations of the principal employer. It was further emphasized respondent no.2 functioned as a duly licensed contractor under the Contract Labour Regulation and Abolition Act, 1970 with its status repeatedly acknowledged by the petitioners themselves through issuance of Form (V) Certificates and successive licenses.
27. On facts, the Learned Advocate representing respondent no.2 projected as having acted in good faith and with diligence, even paying wages and statutory dues from its own funds despite

prolonged non-payment of bills by the petitioners from December, 2018 onwards. It was submitted that repeated representations to the petitioners, highlighted the financial constraints and statutory exposure, and the delay in provident fund remittances was directly traceable to the petitioners' failure to release payments in time.

28. The Learned Advocate representing the respondent no.2 relied upon the findings of the Regional Provident Fund Commissioner, who after appreciating the record held the petitioners responsible as principal employer for the delay post January 2019 and directed a bifurcation of liability. It was contended that such finding was reasoned fact based and not amenable to interference in writ jurisdiction.

29. Further emphasis was placed on the termination of the contract after June 2019 and the absence of any work or billing thereafter. Allegations of continued liability beyond that period were described as unsupported by record. Respondent no.2 also pointed to what was characterised as selective and discriminatory conduct on the part of the petitioners in settling dues of other contractors while leaving respondent no.2 unpaid.

30. At the outset, it was not in dispute that proceedings under Section 7Q and 14B of the Employees' Provident Funds and Miscellaneous Provisions Act 1952, were duly initiated by the competent authority, notices were issued, opportunities of hearing were afforded and all stakeholders, including the petitioners participated in the process. The orders dated 30.03.2023 together with the

consequential steps taken thereunder thus could not be characterised as having been passed in breach of principles of natural justice.

31. It was borne out from the annexure to the writ petition as well as the affidavits and opposition that proceedings under Section 7Q and 14B of the Employees' Provident Funds and Miscellaneous Provisions Act 1952, were initiated upon detection of delayed remittance of provident fund contributions in respect of workmen engaged through respondent no.2. The daily order-sheets and notices next to the affidavits of respondent no.1 demonstrated that multiple opportunities of hearing were afforded to all concerned parties, including the petitioners, both physically and through virtual mode.
32. The annexed notices, *inter alia*, 15.05.2022, 21.09.2022, 25.10.2022 and 16.12.2022, with the corresponding attendance records and hearing notes, clearly belie the petitioners' plea of absence of receiving notice or denial of opportunity. Participation by the petitioners in the proceedings stood for the reinforced by the representations and correspondence placed on record, including minutes of meetings and internal communications sum of which form part of annexure 'R' series.
33. The petitioners' principal grievance rest on the assertion that liability had been fastened upon them, notwithstanding the existence of a contractor with a separate EPF Court. This argument, however, overlooked the statutory scheme which cast a continuing

responsibility upon the principal employer to ensure that statutory dues meant for the benefit of workmen were not defeated by contractual arrangements. The said Act was a piece of beneficial legislation and its interpretation could not be so constructed as to permit statutory obligations to dissolve in the interstices of outsourcing.

34. The work orders, contractual conditions and correspondence, annexed by both sides further revealed that work orders were frequently issued *post facto* a fact not seriously disputed. Such delayed issuance as reflected in the work order for the period January-March 2019 issued on 28.05.2019 materially impacted timely submission of bills and consequently the financial liquidity of the contractor. These factual aspects were taken into account by the Assessing Authority as was evident from the reasoning recorded in the order dated 30.03.2023 which was annexed to the writ petition.
35. The order dated 30.03.2023 passed by the Regional Provident Fund Commissioner-II under Section 14B of the said Act annexed to the petition reflected a reasoned consideration of the materials on record. The authority took note of the payment pattern prior to December 2018, the subsequent delays post, January 2019, and the role played by the principal employer in release of payments. Upon such assessment, liability was apportioned holding the respondent no.2 responsible for the period up to December 2018

and the petitioners liable as principal employer for the period, January 2019 to June 2019.

36. The contemporaneous demand notice under Section 7Q of the said Act as annexed quantified the interest component for the same period. The subsequent revenue recovery certificate dated 03.05.2023 issued under Section 8 of the Act and placed on record was merely a consequential step flowing from the adjudicatory orders and could not be viewed in isolation.

37. In para 30 sub para (3) of the Employees' Provident Funds Scheme, 1952 states as follows:

*".....it shall be the responsibility of the principal employer to pay both the contribution payable by himself in respect of the employees directly employed by him and also in respect of the employees employed by or through a contractor and also administrative charges".*

38. In the instant case, the petitioners had sought the contractors being the respondent No.2 to engage workmen for the purpose of executing the work of the petitioners as per the terms and conditions of the contractual agreement. The Form (V) issued in favour of the respondent No.2 delineated the status of the petitioners to have been the principal employer in conspicuous terms. The workmen to have been directly controlled by the respondent No.2 were in fact discharging the functions as per the orders mentioned in the contractual agreement to be accomplished in favour of the petitioners. Accordingly, the petitioners, cannot in the facts and circumstances of the instant case, negate the status

or responsibility of being accorded the nomenclature of the principal employer. Nonetheless, this Court at this juncture refrains to interfere with the merits of the case, though the rival submissions of the parties concentrated to the extent of deciphering the status of the petitioner to be the principal employer, the liability of payment or remittance towards provident contributions, delay in payment thereof, apportionment etc. The writ petition in prayer 'A' succinctly stated as follows:

*“(a) A writ in the nature of mandamus do issue setting aside the order dated 20.12.2023 passed in EPF 18 of 2023 by the Learned Central Government Industrial Tribunal Cum Labour Court Kolkata Bench”.*

39. It is pertinent to assail the aforesaid order *“No doubt, from the materials on record it appears the default in payment of contribution was in respect of employees engaged by its service provider or contractor M/s. Reju Enterprise. It has also come on record that M/s. Reju Enterprise though a covered establishment under the Act of 1952 was unable to deposit the EPF dues of its employees engaged to work in the establishment of BSNL in time due to non-clearance its bill for years together by the principal employer BSNL. Due to delay in clearance of the bill by the principal employer BSNL, the contractor has sought for termination of its contract as service provider.*

*Section 7-I of the Act provides that (1) any persons aggrieved by a notification issued by the Central Government or an order passed by the Central Government or any authority, under the proviso to sub-*

*Section (3), or sub-section (4), of section 1, or section 3, or sub-section (1) of Section 7A, or section 7-B (except an order rejecting an application for review referred to in sub-section (5) thereof), or section 7-C, or section 14-B, may prefer an appeal to a Tribunal against such notification or order.*

*(2) Every appeal under sub-section (1) shall filed in such form and manner, within such time and be accompanied by such fees, as may be prescribed.*

*While Rule-7 of the Tribunal Procedure Rules, 1997 provides (1) Every appeal filed with the Registrar shall be accompanied by a fee of two thousand rupees to be remitted in the form of cross demand draft on a nationalized bank in favour of the Registrar of the Tribunal and payable at the main branch of that Bank at the section where the seat of the said Tribunal is situated.*

*(2) Any person aggrieved by a notification issued by the Central Government or an order passed by the Central Government or any other authority under the Act, may within 60 days from the date of issue of the notification/order, prefer an appeal to the Tribunal.*

*Provided that the Tribunal may if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the prescribed period, extended the said period by a further period of 60 days.*

*(3) Provided further that no appeal by the employer shall be entertained by a Tribunal unless he has (deposited with the Tribunal*

*a Demand Draft payable in the Fund and bearing) 75 per cent of the amount due from him as determined under section 7-A.*

*Provided also that the Tribunal may for reasons to be recorded in writing, waive or reduce the amount to be deposited under section 7-O.*

*Therefore, in view of Rule 7 of Tribunal Procedure Rules, 1997, the Appellant ought to have filed the present appeal within 60 days of passing of the order u/s 14B i.e. within 30<sup>th</sup> May, 2023 and/or in case the Appellant was prevented by sufficient cause from preferring appeal within the prescribed period of 60 days then such period may be extended by a further period of 60 days. In the present case, the Appellant has failed to explain the reason of its inability to prefer an appeal within the prescribed period of 60 days or thereafter. For the sake of argument even if further period of 60 days is granted to the Appellant then Appellant ought to have filed the case by 29<sup>th</sup> July, 2023, but it has filed the present appeal on 28-08-2023 after the lapse of more than 120 days and that too without any explanation.*

*The Appellant has taken a plea in memo of appeal that it received the order u/s 14-B on 10-04-2023, but it has failed to produce supporting document to prove that it was served with the copy of the order passed u/s 14-B on 30.03.2023 by the authority of EPFO only 10-04-2023.*

*Therefore, in view of the above discussion this Tribunal holds the present appeal stands barred by limitation and not maintainable.*

*Accordingly, the appeal no. EPF-18 of 2023 is dismissed being barred by limitation”.*

40. The Learned Advocate representing the respondent No.1 relied upon the decision cited in ***Naval K.G. School, Under Navy Education Society, Represented by its Co-ordinator Vs. Regional Provident Fund Commissioner***<sup>1</sup>, the paras 6 and 8 read as follows:

*“6. The Appellate Tribunal's impugned order dated 13.12.2019 is entirely consistent with the decision of the Division Bench in Manganga Sahakari Sakhar Karkhana Ltd. (supra) and the decision of the Single Judge in Resort Mello Rosa (supra). In both these decisions, upon due consideration of the provisions of the EPF Act and the Rules, including in particular Rule 7(2), this Court has held that Section 5 of the Limitation Act does not apply to an appeal under Section 7-1 of the EPF Act. As a consequence, the Appellate Tribunal has no power to condone the delay in excess of 120 days. Accordingly, there is neither any jurisdictional error nor any illegality in the Appellate Tribunal's impugned order dated 13.12.2019 so as to warrant interference in the exercise of writ jurisdiction.*

*8.....the Petitioner should have instituted the appeal before the Appellate Tribunal either within the prescribed period of limitation of 60 days or within 120 days after showing sufficient cause. The Petitioner did neither. The Petitioner instituted an appeal much beyond the statutorily prescribed period of 60 days or 120 days. As noted earlier, the Appellate Tribunal was justified in dismissing the Petitioner's appeal on the ground that it had no jurisdiction to condone the delay beyond 120 days.....”.*

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<sup>1</sup> 1. 2023 SCC Online Bom 2180

41. The document marked as annexure P-8 to the writ petition depicted the memo of appeal filed before the Central Industrial Tribunal-cum- Labour Court wherein Paragraph No. 6.3 stated as follows:

*“That vide demand notice dated 30.03.2023 issued by Regional Provident Fund Commissioner-Ii & Assessing Officer under Section 7Q directed BSNL to pay for the period from 01/2019 to 06/2019 amounting to Rs. 1,95,076/- (Rupees One Lakh Ninety Five Thousand and Seventy Six Only). It is pertinent to mention that both the order under Section 14B and Demand Notice under section 7Q was received in the Office of the Appellant on 10.04.2023.*

*Photocopy of the Demand Notice dated 30.03.2023 along with the envelop is annexed hereto and marked with letter ‘A2’.”*

42. The appellant therein being the petitioner in the instant writ petition in unequivocal terms on affirmation stated both the order under Section 14B and the demand notice under Section 7Q of the Employees’ Provident Funds and Miscellaneous Provisions Act 1952 were received in the office of the appellant on 10<sup>th</sup> April, 2023.

43. Rule 3 of Para 30 (Payment of Contributions) of the Employees’ Provident Funds Scheme, 1952 stated as follows:-

*“(3) It shall be the responsibility of the principal employer to pay both the contribution payable by himself in respect of the employees directly employed by him and also in respect of the employees employed by or through a contractor and also administrative charges.”*

44. The petitioners should have preferred the appeal before the Learned Tribunal within 60 days from the date of passing of the order dated 30.03.2023. The Learned Advocate representing the petitioner

submitted that the Rules framed under the aforesaid Act were directory and not mandatory. In contradiction to the aforesaid statement the decision of the Hon'ble Supreme Court are cited as follows:

In the case of **Commissioner of Custom and Central Excise v. Hongo India Private Ltd.**<sup>2</sup> the para 32 reads as under:-

*"32. As pointed out earlier, the language used in Sections 35, 35-B, 35-EE, 35-G and 35-H makes the position clear that an appeal and the reference to the High Court should be made within 180 days only from the date of communication of the decision or order. In other words, the language used in other provisions makes the position clear that the legislature intended the appellate authority to entertain the appeal by condoning the delay only up to 30 days after expiry of 60 days which is the preliminary limitation period for preferring an appeal. In the absence of any clause condoning the delay by showing sufficient cause after the prescribed period, there is complete exclusion of Section 5 of the Limitation Act. The High Court was, therefore, justified in holding that there was no power to condone the delay after expiry of the prescribed period of days."*

Another decision reported in the case of **Fatka Refractories Private Limited, Dhanbad, through its Director, Sri Ravi Kumar Gaddhyan Vs. Presiding Officer, Employees Provident Fund Appellant Tribunal and Ors.**<sup>3</sup> the relevant para 4 and 5 reads as under:-

*" 4..... respondent No. 1 has rightly rejected the appeal preferred by the petitioner as the same was filed after about one year of passing of the assessment order by the respondent No. 2 and as such the impugned orders dated 20.09.2012 and*

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<sup>2</sup> (2009) 5 SCC 791

<sup>3</sup> 2019 SCC Online Jhar 1713

*14.09.2011 passed by the respondent Nos. 1 & 2 respectively do not warrant any interference of this Court.*

*5. .... the respondent No.1, after considering the provisions of Section 7(2) of the Act, 1952 and Rule 7(2) of the EPFAT (Procedure) Rules, 1997 [hereinafter referred to as 'the Rules, 1997'] has held that the appeal was required to be preferred within 60 days from the date of the order passed under Section 14B of the Act, 1952 and the Learned Appellate Tribunal has power to condone the delay only up to further 60 days and not beyond that. On conjoint reading of Section 71 (2) of the Act, 1952 and Rule 7(2) of the Rules, 1997, it would emerge that the appeal under Section 7 I (2) is to be presented by the aggrieved person within 60 days from the date of issuance of the order. It has also been provided inter alia that the Appellate Tribunal may extend the said period for further period of 60 days, if the appellant provides sufficient reason for condoning the delay. Thus, it appears that there is a statutory bar in entertaining any appeal preferred by the aggrieved person beyond the period of +60=120 days”.*

45. The Learned Tribunal in absence of sufficient reasons could not have exercised the discretion to condone further delay of 60 days which would be evinced from the averments in the memo of appeal as annexed wherein the predicament on the part of the appellant/petitioner plausibly being prevented to file an appeal was not narrated in its proper perspective.

46. In view of the decisions cited above as well as the statutory provision, the explanation and the reasons cited by the Learned Tribunal in the order impugned should not be interfered with as the Learned Tribunal statutorily had been devoid of jurisdiction to

condone the delay beyond 120 days irrespective of the number of the days delay.

47. Accordingly, the writ petition stands dismissed.

48. Urgent certified website copy of this judgment, if applied for, be supplied expeditiously after complying with all necessary legal formalities.

*c.m., A.R.(ct.)*

**(Ananya Bandyopadhyay, J.)**