

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

FIRST APPEAL NO. 184 OF 2026

Employees State Insurance Corporation

...Appellant

Versus

M/S. Panna Enterprises Through Mr. Jayantibhai
Sawla

...Respondent

Mr. Sujit Kurup, for the Appellant.

CORAM : SHARMILA U. DESHMUKH, J.

DATE : February 24, 2026

P. C. :

1. In view to second proviso to Section 45 A which provides for limitation of 5 years for demanding contribution and the first C-18 notice in the present case was issued on 11th October, 2001, upon query by this Court as regards the issue of limitation, learned counsel for the Appellant seeks time to address on the said issue. At his request, stand over to **25th March, 2026.**

[SHARMILA U. DESHMUKH, J.]