

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

236

CWP-2846-2018

Date of Decision : January 28, 2026

CENTRAL BOARD OF TRUSTEES

-PETITIONER

V/S

KHALSA COLLEGE OF NURSING, AMRITSAR

-RESPONDENT

CORAM: HON'BLE MR. JUSTICE KULDEEP TIWARI

Present: Mr. Rajesh Hooda, Advocate
for the petitioner.

Mr. Shubham Mehta, Advocate, for
Mr. Vivek Salathia, Advocate
for the respondent.

KULDEEP TIWARI, J. (ORAL)

1. Through the instant writ petition, the petitioner assails the order dated 10.11.2016, passed by the Employees' Provident Fund Appellate Tribunal, New Delhi, whereby the appeal preferred by the respondent was allowed. The Tribunal extended the benefit of the pre-discovery period to the respondent and consequently reduced the damages imposed under Section 14-B of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 (hereinafter referred to as "the Act of 1952") from ₹1,97,466/- to ₹1,80,000/-.

2. Learned counsel for the petitioner contends that the benefit of the pre-discovery period is not available to the respondent, as such benefit is confined only to newly established establishments. It is submitted that the respondent, being a branch of an already existing establishment, stands covered under Section 2A of the Act of 1952 and,

therefore, is not entitled to the said benefit.

3. What emerges from a perusal of the record is that the cause engendering the instant writ petition stems from the reduction of damages from ₹1,97,466/- to ₹1,80,000/-, i.e. a difference of approximately ₹17,000/-. Considering the marginal nature of the amount involved, this Court does not consider it necessary to undertake an elaborate examination of the issue or to adjudicate upon the same. It is, however, clarified that the relief granted in favour of the respondent shall not be treated as a precedent, and the question of law is kept open to be decided in an appropriate case.

4. The instant writ petition stands **disposed of** accordingly.

January 28, 2026
devinder

(KULDEEP TIWARI)
JUDGE

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