



CWP-9899-2025

-1-

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

120

CWP-9899-2025

Date of Decision :07.04.2025

M/s Aggarwal Electric Store

...Petitioner

Versus

Regional Provident Fund Commissioner-II & others

...Respondents

CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI

Present: Mr. Raman Sharma, Advocate for the petitioner.

Mr. Sandeep Goyal, Advocate for respondents No.1 & 2.

* * *

Harsimran Singh Sethi, J. (Oral)

1. In the present petition, the grievance being raised by the petitioner-Institution is that while passing order dated 05.07.2023 (Annexure P/5), the Appellate Authority has directed that 45% of the total assessed amount should be deposited before the appeal filed by the petitioner-Institution against the order of payment of assessed liability under the Employees Provident Fund and Miscellaneous Act, 1952 (hereinafter referred as '1952 Act') is decided on merits.

2. Learned counsel for the petitioner-Institution submits that in somewhat similar circumstances, an Institution had approached this Court by filing **CWP-4871-2025 titled as M/s Gurmukh Singh vs. Employees Provident Fund Organization and others**, which writ petition was decided by this Court on 20.02.2025 wherein, a direction was issued that on deposit



CWP-9899-2025

-2-

of 35% of the total assessed amount under the 1952 Act, the appeal filed by the petitioner-Institution therein against the order of assessed liability under the 1952 Act be heard and decided on merits and hence, the same benefit may kindly be extended to the petitioner-Institution herein.

3. Notice of motion.

4. Mr. Sandeep Goyal, Advocate accepts notice on behalf of respondent No.1 & 2.

5. Learned counsel for respondent No.1 and 2 has not been able to dispute the fact that while passing the order in *M/s Gurmukh Singh (supra)* by this Court in somewhat similar circumstances, the appeal filed therein was directed to be heard and decided on merits on deposit of 35% of the total assessed amount under 1952 Act.

6. Keeping in view the totality of the circumstances, by applying the same yardsticks as had been applied in *M/s Gurmukh Singh (supra's)* case in the present case, the Appellate Tribunal is directed that in case the petitioner-Institution deposits 35% of the total assessed amount of liability under 1952 Act within a period of 02 months from today, the appeal filed by the petitioner-Institution against order of payment of assessed liability under 1952 Act be heard and decided on merits.

7. In case, the petitioner-Institution fails to deposit the said amount, the Appellate Tribunal will be within its jurisdiction to pass appropriate order as permissible under the law.

8. Present petition is disposed of in above terms.

April 07, 2025
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(HARSIMRAN SINGH SETHI)
JUDGE



CWP-9899-2025

-3-

Whether speaking/reasoned : Yes
Whether reportable : No