



CWP-14854-1999 (O&M) 1

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

**(226) CWP-14854-1999 (O&M)
Date of Decision : March 06, 2025**

Regional Provident Fund Commissioner, Chandigarh .. Petitioner

Versus

**Employees Provident Fund Appellate Tribunal and another
.. Respondents**

CORAM: HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI

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

None for the respondents.

HARSIMRAN SINGH SETHI J. (ORAL)

1. In the present writ petition, the challenge is to the order dated 04.12.1998 (Annexure P-6) passed by the Employees Provident Fund Appellate Tribunal by which, the assessment order dated 13.04.1998 was set aside and the case was remanded back for the fresh assessment.

2. Learned counsel for the petitioner submits that the assessment under the Employees Provident Fund and Miscellaneous Provisions Act, 1952 (hereinafter referred as '1952 Act') was done on the basis of the facts given by one Mr. V.K. Sehgal, General Manager, who had provided the list of employees and on the basis of said list, the assessment was made hence, the respondents could not have re-track that Mr. V.K. Sehgal was not authorized to give the said details.

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3. I have heard learned counsel for the petitioner and have gone through the record with his able assistance.

4. The record which is to be relied upon, should be authenticated in any manner before, the assessment under 1952 Act is done on the basis of the such record.

5. Once, in the appeal, it has already come on record that there was no authorization with Mr. V.K. Sehgal so as to give any statement before the assessing officer and any such list provided by him, was not to be taken into consideration for effecting the assessment. The said assertion has been accepted by the Tribunal and thus the case has only been remanded back for fresh assessment. Nothing has come on record as to how, the said order is causing prejudice to the petitioner.

6. No ground is made out for any interference by this Court in the facts and circumstances of the present case.

7. Accordingly, the writ petition is dismissed.

8. Civil miscellaneous application pending if any, also stands disposed of.

March 06, 2025*harsha***(HARSIMRAN SINGH SETHI)****JUDGE**

Whether speaking/reasoned : Yes

Whether reportable : No