



CWP-4871-2025 and connected cases :1:

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

**125 CWP-4871-2025 (O&M)
Date of decision : 20.02.2025**

M/S GURMUKH SINGH

..... Petitioner

VERSUS

EMPLOYEES PROVIDENT FUND ORGANIZATION AND OTHERS

..... Respondents

126 CWP-4872-2025(O&M)

M/S THE DEEP COOPERATIVE SOCIETY LTD.

..... Petitioner

VERSUS

EMPLOYEES PROVIDENT FUND ORGANIZATION AND OTHERS

..... Respondents

127 CWP-4874-2025

M/S THE GILL COOPERATIVE SOCIETY LTD.

..... Petitioner

VERSUS

EMPLOYEES PROVIDENT FUND ORGANIZATION AND OTHERS

..... Respondents

CORAM : HON'BLE MR. JUSTICE HARSIMRAN SINGH SETHI

Present :- Mr. Vivek Salathia, Advocate
for the petitioner.

Harsimran Singh Sethi, J. (Oral)

**CWP-4871-2025 and connected cases :2:**

1. By this common order, three writ petitions, the details of which have been given in the heading, are being decided as these petitions involve the same question of law on similar facts. Facts are being taken from CWP-4871-2025.

2. Learned counsel for the petitioner argues that recovery has been imposed upon the petitioner under Section 14-B for the damages as well as interest under Section 7-Q of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 vide order dated 10.10.2024 (Annexure P-1), against which the appeal was preferred before the authorities envisaged under the act alongwith an application for staying the liability imposed but, vide impugned order dated 02.12.2024, copy of which has been appended as Annexure P-3, the 35% of the total liability has been directed to be deposited within a period of 30 days so as to hear the main appeal. Thereafter, an application was filed for extension of time, which was granted upto 10.02.2025.

3. Learned counsel for the petitioner by placing reliance upon judgment of the Division Bench of this Court in **LPA No.1038 of 2018 titled as "M/s District Kapurthala Khadi Gram Udyog Karyakarta Sangh Vs. Employee's Provident Fund Department and another' decided on 11.07.2018** prays that in similar circumstances, amount to be deposited was reduced to 25% of the liability assessed hence, the petitioner be also extended the same benefit of deposit of 25% of the assessed liability instead of 35% as directed by the Appellate Authority so as to hear the appeal on merits.

**CWP-4871-2025 and connected cases :3:**

4. Learned counsel submits that in case it is ultimately found that the petitioner is liable to pay the assessed liability, he will pay but for adjudication of the appeal, keeping in view the order passed by the Division Bench in *M/s District Kapurthala Khadi Gram Udyog* (supra), deposit of 25% of assessed liability instead of 35% be imposed so that, the petitioner does not suffer any prejudice especially when there is a financial crunch, which hinders the deposit of even 35% of the liability assessed.

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

6. The liability has been imposed upon the petitioner after giving due opportunity of hearing to him. Feeling unsatisfied with the said liability imposed, the appeal has been preferred alongwith an application for staying the liability assessed during the pendency of the appeal. The Appellate Authority in its wisdom directed the payment of 35% of the liability fixed upon the petitioner so as to hear the appeal on merit which order is under challenge.

7. Keeping in view the facts and circumstances of the present case, coupled with the order passed by the Division Bench in *M/s District Kapurthala Khadi Gram Udyog* (supra), which judgment also relates to the provident fund department, it is directed that in case, the petitioners deposit 25% of the assessed liability with the Appellate Court, appeals be heard on merits.

8. Time upto 10.03.2025 is granted to the contractor to deposit the 25% of the liability and in case the same is complied with, the Appellate

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Authority is directed to decide the appeal on merits.

9. Present petitions are disposed of accordingly.
10. Pending applications, if any, also stand disposed of accordingly.
11. A photocopy of this order be placed on the connected case files.

**(HARSIMRAN SINGH SETHI)
JUDGE**

20.02.2025

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