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**(1999) 06 MP CK 0009**  
**In the Madhya Pradesh High Court**  
**Case No : M.P. No. 1186 of 1988**

Seth Oil Mills

APPELLANT

Vs

Regional Provident Fund Commissioner

RESPONDENT

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**Date of Decision :** 29-06-1999

**Acts Referred:**

Constitution of India, 1950 — Article 226, 227  
Employees Provident Funds and Miscellaneous Provisions Act, 1952 — Section 14B  
Madhya Pradesh Land Revenue Code, 1954 — Section 146

**Citation :** (2000) 85 FLR 591 : (2000) 2 LLJ 407

**Hon'ble Judges :** P.N.S. Chauhan, J

**Bench :** Single Bench

**Advocate :** P. Shandilya, for the Respondent

**Final Decision :** Dismissed

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## Judgement

D.P.S. Chauhan, J.—By means of this petition the petitioner has challenged notice of demand issued u/s 146 of M.P. Land Revenue Code, 1959 asking the petitioner for depositing the amount as mentioned in the notice which related to the provident fund of the employees of the petitioner. The petition was admitted and this Court passed the order that on petitioner's furnishing bank guarantee within a period of one month for the amount due, further recovery proceedings shall remain stayed until further orders of this Court. There is order of the Court dated January 4, 1999 to the following effect:

"No one appears on behalf of the petitioner.

Dismissed for want of prosecution. Judge"

This order was not signed by the Hon'ble Judge. Subsequently, on January 6, 1999 order was passed regarding issuing direction to the respondent for obtaining the original records of the proceedings for awarding damages u/s 14B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 as alleged by the petitioner, were initiated against the petitioner. The petition

contains the prayer for granting relief of issuance of writ of certiorari quashing the impugned order i.e. Annexure-H to the petition and for quashing the recovery proceedings before the Tahsildar, Raipur.

2. There is no dispute regarding the question that provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 would not apply to the petitioner as is evident from Annexure-B to the petition that the petitioner issued cheque bearing No. 512327 to 512337 dated June 20, 1977 amounting to Rs. 82171.20 which were returned by the Bank with the remarks "Refer to Drawer" and, it was pointed out to the petitioner that the cheques were retained by the office of the Regional Provident Fund Commissioner and it was the petitioner's primary duty to make proper arrangement with his bankers before issuing cheques and he was asked to show cause within seven days as to why action u/s 420 I.P.C. should not be taken against the petitioner for cheating the department by sending such cheques and required the petitioner for sending the demand draft.

3. So far as the recovery is connected it related to the liability which the petitioner owes. The petitioner has enjoyed sufficiently by means of interim order. Poor financial capacity is not a ground for not paying the provident fund of the employees as they are also poor persons. No other argument was advanced before this Court.

4. Shri P. Shandilya, appearing on behalf of respondent No. 1, submitted that this Court required for producing the record relating to the proceedings u/s 14B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. Record has not been filed but the proceedings u/s 14B of the Act are not the subject matter of challenge by means of this petition and no relief is sought against those proceedings,

5. In view of this, I do not consider it necessary to insist for the production of the record relating to the proceedings u/s 14B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. Since no prayer is made in this regard I do not express any opinion either way.

6. In view of above, so far as the impugned order Annexure-H is concerned, the petitioner has not made out any case for interference by this Court in exercise of writ jurisdiction under Article 226/227 of the Constitution. The petition sans substance and accordingly is rejected. No orders as to costs.

7. Security amount deposit, if any, be refunded.