



2026:CGHC:21211

NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

WPC No. 1500 of 2026

1 - Rajeev Kumar S/o Shri Munshi Ram Aged About 50 Years Resident Of C-17, Garud Nagar, Gevra Project, Dipka, District Korba, Chhattisgarh

... Petitioner(s)

versus

1 - Employees State Insurance Corporation Through Its Director General, Panchdeep Bhawan, Comrade Indrajeet Gupta (Cig) Marg, New Delhi- 110002

2 - Regional Director Employees State Insurance Corporation Ltd., Regional Office, 107, Ram Nagar Road, Kota, Raipur, Chhattisgarh (Appellate Authority)

3 - Assistant Director Employees State Insurance Corporation Ltd., Regional Office, 107, Ram Nagar Road, Kota, Raipur, Chhattisgarh

4 - Recovery Officer Employees State Insurance Corporation Ltd., Regional Office, 107, Ram Nagar Road, Kota, Raipur, Chhattisgarh

5 - Axis Bank Ltd. Dipka Branch, Katghora Road, Korba, Chhattisgarh

... Respondent(s)

(Cause Title is taken from CIS System)

For Petitioner : Mr. Amrito Das, Advocate

For Resp. No. 1 to 4 : Mr. Anand Mohan Tiwari, Advocate

Hon'ble Mr. Justice Amitendra Kishore Prasad

Order on Board

06/05/2026

1. The petitioner has preferred this writ petition seeking following relief(s):-

"10.1 This Hon'ble Court may kindly be pleased to call for the entire record concerning the case of the petitioner from the Appellate Authority for its kind perusal and consideration.

10.2 This Hon'ble Court may kindly be pleased to issue appropriate writ quashing and setting the demand notice dated 31.08.2023 (ANNEXURE P-1).

10.3 This Hon'ble Court may kindly be pleased to issue appropriate writ quashing and setting the order dated 27.10.2023 (ANNEXURE P-2).

10.4 This Hon'ble Court may kindly be pleased to issued appropriate writ directing the Appellate Authority to finally decide the appeal preferred by the petitioner under Section 45AA of the Employees' State Insurance Act, 1948.

10.5 Any other relief, which this Hon'ble Court, may deem fit and proper, in the facts and circumstances of the case”

2. Facts of the case, as projected, are that the petitioner, being the owner of a tipper, obtained registration under the Employees' State Insurance Act, 1948 in the year 2018 with the intention of establishing a transportation business. However, the petitioner could not commence the said business and instead entered into a contractual arrangement with M/s Sindhu Trade Links Ltd., whereby the petitioner supplied the tipper and the said company engaged its own manpower for operation, including compliance with statutory obligations. It is the case of the petitioner that he did not employ any workers and, therefore, was not functioning as an “establishment” under the provisions of the Act, 1948. Subsequently, an order dated 15.05.2023 was passed by the competent authority determining contribution liability of Rs. 3,06,653/- against the petitioner. The petitioner claims that the said order was passed without proper service of notice and in violation of principles of natural justice. Aggrieved thereby, the petitioner preferred an appeal under Section 45AA of the Act, 1948 along with the requisite pre-deposit. The said appeal is stated to be pending consideration before the appellate authority. Meanwhile, recovery proceedings have been initiated against the petitioner.

3. Learned counsel for the petitioner submits that the petitioner has already availed the statutory remedy by filing an appeal before the concerned appellate authority, which is still pending consideration. It is contended that despite pendency of the appeal, the respondent authorities have initiated recovery proceedings, thereby causing serious prejudice to the petitioner. It is further submitted that the petitioner was never engaged in any activity which would classify him as an establishment under the Act, 1948, and no employees were engaged by him. The liability has been fastened arbitrarily without affording proper opportunity of hearing. It is thus prayed that appropriate directions be issued for expeditious consideration of the pending appeal.
4. Per contra, learned counsel for the respondents submits that the alleged appeal itself is not maintainable, being barred by limitation. It is contended that the appeal under Section 45AA of the Act, 1948 is required to be filed within the prescribed period, and there is no provision for condonation of delay. Therefore, the appeal filed by the petitioner is non est in the eyes of law. It is further submitted that the petitioner has an alternative and efficacious remedy by approaching the Employees' Insurance Court under the relevant provisions of the Act, 1948. Instead of availing the proper forum, the petitioner has preferred an appeal which is not maintainable, and therefore no direction can be issued to decide such an appeal.

5. Having heard learned counsel for the parties and upon perusal of the material available on record, this Court finds that the petitioner claims to have preferred an appeal before the appellate authority, whereas the respondents have raised an objection regarding its maintainability.
6. Considering the aforesaid submissions of the parties, this Court is of the opinion that it would be appropriate to direct the concerned authority to consider and decide the appeal, if pending, in accordance with law.
7. It is made clear that if the concerned authority is of the view that the petitioner is required to approach any other forum as per the statutory scheme, necessary orders may be passed as this Court has not expressed any opinion on the same, and the authority shall be at liberty to pass appropriate orders strictly in accordance with law.
8. With the aforesaid observations and directions, the petition stands disposed of.

Sd/-

**(Amitendra Kishore Prasad)
Judge**

Shayna