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NAFR

HIGH COURT OF CHHATTISGARH AT BILASPUR

MA No. 81 of 2022

M/s Radhaswami Plastic Industries Through Director, Chandprakash Bajaj S/o Late Shri H.R. Bajaj, Aged About 53 Years, R/o 43-A/1, Industrial Area, Tifra, Bilaspur, District- Bilaspur, Chhattisgarh

... Appellant(s)

versus

1 - Employees State Insurance Corporation Through Regional Director, 107, Jagnnath Chowk, Ramnagar Road, Kota, Raipur, Chhattisgarh

2 - Recovery Officer Employees State Insurance Corporation, Raipur, Chhattisgarh

3 - Branch Manager, I.C.I.C.I. Bank Bilaspur, Chhattisgarh

4 - Branch Manager, Axis Bank Bilaspur, Chhattisgarh

5 - Branch Manager, Oriental Bank Of Commerce Bilaspur, Chhattisgarh

... Respondent

(Cause title is taken from Case Information System)

For Appellant	:	Mr. S.P. Kale, Advocate
For Respondents No.1 & 2	:	Mr. Pranav Saxena, Advocate
For Respondent No.3	:	None, despite service of notice
For Respondent No.4	:	Mr. Prashant Gupta, Advocate
For Respondent No.5	:	Mr. Akhilesh Mishra, Advocate

(HON'BLE SHRI JUSTICE BIBHU DATTA GURU)

Order on Board

18/03/2026

1. The present appeal has been filed by the appellant under Section 82 of the Employees' State Insurance Act, 1948 (for short, 'the ESI Act, 1948'), challenging the impugned order dated 29/06/2022 passed by the Court of Employees' Insurance, ESIC, Labour Court, Bilaspur (C.G.).

2. Learned counsel for the appellant submits that during pendency of the present appeal, the respondent–ESIC, on 24/07/2025, has introduced a scheme, namely, the *New Amnesty Scheme, 2025*, for withdrawal of criminal cases filed against insured persons and employers, as well as for settlement of cases filed by employers under Sections 75 and 82 of the ESI Act, 1948. It is further submitted that an application has been filed along with a copy of the said scheme seeking permission to avail the benefit of the aforesaid scheme.

3. Learned counsel for the respondents have no objection to the above prayer made by the counsel for the appellant.

4. I have heard learned counsel for the parties, perused the record and the provisions of the New Amnesty Scheme, 2025.

5. For the sake of convenience, the relevant terms and conditions of the New Amnesty Scheme, 2025 are quoted below :-

"**(ii) DISPUTE OF CONTRIBUTION:**

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This Scheme shall also include cases in which the employer has disputed the determination of contribution under section 45A or under section 45AA or recovery of contribution, in the Employees State Insurance Court, u/s 75 of the ESI Act, made the appeal u/s 82 of the Act or under article 226 of Constitution of India (where substantial question of law is not involved), up to 31.03.2025 subject to the fulfilment of the following conditions:

i. The employer shall file a petition before the Hon'ble Court where he has raised the dispute and seek permission of Hon'ble Court for out of Court settlement of matter under litigation. If the Court allows, then the matter shall be settled as per the scheme. The employer shall apply for the Amnesty scheme in the proforma prescribed by the corporation

ii. The employer shall pay both the Employees' and Employers' share of contribution and interest on the revised amount of as per their records, which he shall produce before the assessing officers, if the contribution has been assessed on assumed wages and he shall comply with other provisions of the Act.

iii. In case all the records required for assessment of contribution are not available with the employer, they shall produce alternative records such as EPFO and Income Tax Record etc. and shall pay the contribution accordingly as per these records.

iv. However, if the employer is not able to produce any of the records and the assessment has been made in respect of wages other than the wages shown in Regulation 32 Register, he shall pay the contribution which shall be not less than 30% of the assessed amount of contribution. The cases where assessment has already been made as per Hors instruction No. P-11/13/97-Ins-IV dated 26.05.2003 or where the contribution has been assessed on actual basis will not fall under the purview of the scheme.

v. The employer shall pay Interest as per the revised contribution.

vi. No damages shall be levied.

vii. The employer shall also furnish an undertaking to the Corporation to the effect that he/she shall be regular in compliance in the provisions of ESI Act in future or else he/she shall forfeit the right to avail of such amnesty scheme."

6. In view of the aforesaid benevolent scheme introduced by the ESIC for settlement of disputes, the appellant is permitted to move an appropriate application before the competent authority

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under the said scheme.

7. Accordingly, the present appeal stands disposed of with the aforesaid permission.

8. The appellant would be at liberty to approach this Court for restoration of the present appeal, if the ESIC does not proceed under the said scheme.

Sd/-
(BIBHU DATTA GURU)
JUDGE

$. Bhilwar