

GAHC010062222026



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**THE GAUHATI HIGH COURT**  
**(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)**

**Case No. : MFA/19/2026**

DIPANKAR DUTTA AND ANR.  
S/O. SRI. UPEN DUTTA, PROPRIETOR/PRINCIPAL EMPLOYER OF M/S  
FASSIC SECURITY, R/O. DA PARBATIA, P/O. AND P/S. TEZPUR, DIST.  
SONITPUR, ASSAM, PIN-784001

2: M/S. FASSIC SECURITY  
PROPRIETORSHIP CONCERN OF DIPANKAR DUTTA  
SITUATED AT CHANDMARI RAIL GATE  
TEZPUR  
NEAR DISTRICT EMPLOYMENT EXCHANGE  
DIST. SONITPUR  
ASSAM  
PIN-78400

VERSUS

THE EMPLOYEES STATE INSURANCE CORPORATION AND 2 ORS.  
REP. BY ITS REGIONAL DIRECTOR, NE REGION, EMPLOYEES STATE  
INSURANCE CORPORATION, PANCHADEEP BHAWAN, BAMUNIMAIDAM,  
GUWAHATI-781021

2:DEPUTY DIRECTOR  
EMPLOYEE STATE INSURANCE CORPORATION  
PANCHADEEP BHAWAN  
BAMUNIMAIDAM  
GUWAHATI-781021

3:RECOVERY OFFICER  
EMPLOYEES STATE INSURANCE CORPORATION  
PANCHADEEP BHAWAN  
BAMUNIMAIDAM  
GUWAHATI-78102

**Advocate for the Petitioner : H BORUAH, MR N PATIRI**

**Advocate for the Respondent : ,**

**BEFORE  
HONOURABLE MR. JUSTICE MRIDUL KUMAR KALITA**

**ORDER**

**Date : 01.04.2026**

1. Heard Mr. N. Patiri, learned counsel for the appellate.
2. This appeal under Section 82 (2), of the Employees State Insurance Act, 1948, has been filed by the appellate, impugning the order dated 22.01.2026, passed by the Employees Insurance Court, Assam, Kamrup, Metro, in Misc Case No. 14/2025, in connection with ESI Case No.6/2025, whereby the ESI Court directed the appellate to deposit 50% of the contribution payable by the appellate under Section 45A of the ESI Act.
3. After going through the Memo of Appeal as well as considering the submissions made by the learned counsel for the appellants, the following substantial question of law is formulated in this appeal
  - a. Whether the necessity of preferring an appeal under Section 45AA of the Employees State Insurance Act, 1948, against an order passed under Section 45A of the ESI Act, by the Employees State Insurance Corporation, is a condition precedent for raising a dispute with respect to the contribution and approaching directly before the Employees Insurance Court, under Section 75(1) (G) of the aforesaid Act
  - b. Whether the Employees State Insurance Corporation,

violated the principles of natural justice as enshrined in Section 45A of the Employees State Insurance Act, 1948.

c. Whether the Employees Insurance Court committed illegality by refusing to waive off the prerequisite deposit of 50% of the assessed contribution, under Section 75 (B) of the ESI Act.

4. This appeal is admitted.
5. Issue notice to the respondents.
6. The appellants shall take steps for service of notice upon the respondents by speed post as well as by usual mode within seven days from the date of this order, returnable on 23.04.2026.
7. Let this matter be listed on 23.04.2026.

**JUDGE**

**Comparing Assistant**