

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 1081 of 2023**

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WIN EMBROIDERY THRO ARVINDKUMAR GHEVARCHAND MEHTA

Versus

EMPLOYEES STATE INSURANCE CORPORATION & ANR.

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Appearance:

MR DIPAK R DAVE(1232) for the Petitioner(s) No. 1

MR.KRUTARTH K PANDYA(7092) for the Respondent(s) No. 1

NOTICE SERVED BY DS for the Respondent(s) No. 2

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CORAM:**HONOURABLE MR. JUSTICE HEMANT M. PRACHCHHAK****Date : 24/02/2026****ORAL ORDER**

1. Heard Mr.Dave, learned counsel for the petitioner and Mr.Pandya, learned counsel for respondent No.1.

2. Mr.Pandya, learned counsel for respondent No.1 has objected the petition and submitted that there is alternative efficacious remedy available under the law and, therefore, the petition is not maintainable.

3. Considering the facts of the case and the impugned orders passed by the concerned authorities, it appears that while issuing the notice, this Court has observed that the Appellate Authority has no power to enhance the penalty or dues towards the contribution. It appears that the Appellate Authority has, while exercising the power under Section 45(AA) of the Employees' State Insurance Act r/w.

Regulation 31 of the Employees State Insurance (General) Regulations, enhanced the amount of contribution from Rs.3,88,865/- to Rs.50,28,074/- and no reason assigned at all.

4. On perusal of the material on record, prima facie this Court is satisfied that the Appellate Authority has committed palpable error in passing the order.

5. Considering the decision of the Hon'ble Supreme Court in the case of Makeshwar Nath Srivastava Vs. State of Bihar reported in 1971 (1) SCC 662 and while exercising the power under Article 227 of the Constitution of India, this Court is of the view that the petition requires consideration. Hence, **RULE**. By way of interim relief, the execution, implementation and operation of the impugned orders dated 04.02.2021, 15.03.2022 and 07.12.2022 at Annexure - A, Annexure - B and Annexure - C are hereby stayed till the final disposal of this petition.

(HEMANT M. PRACHCHAK,J)

V.R. PANCHAL