



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION  
WRIT PETITION NO.6845 OF 2023**

Dolphin Offshore Enterprises (India) Ltd. ... Petitioner  
versus  
Union of India and Ors. ... Respondents

Mr. Amir Arsiwala with Ms. Nupur Shah i/by Mr. Amey Hadwale, for Petitioner.

**CORAM: N.J.JAMADAR, J.**

**DATE : 25 JULY 2023**

**P.C.**

1. Heard the learned Counsel for the Petitioner.
2. The challenge in this Petition is to an order dated 24 February 2023 passed by the Regional Provident Fund Commissioner under Section 7A of the Employees Provident Funds and Misc. Provisions Act, 1952 assailing and demanding a sum of Rs.1,22,48,716/- towards the PF dues.
3. The learned Counsel for the Petitioner submits that the Petitioner has been under the insolvency resolution process before the NCLT and by an order dated 29 September 2022, the resolution plan has been approved. In fact, Provident Fund Commissioner has lodged its claim with the Resolution Professional and the same came to be admitted in full. Therefore, in terms of the approved resolution, 0.1% of the admitted claim has been paid.
4. The learned Counsel submitted that the aforesaid aspect has not been

adequately dealt with by the Provident Fund Commissioner in the impugned order.

5. The issue raised in the Petition requires consideration.
6. Issue notice to the Respondents, returnable on 22 August 2023.
7. In addition to notice through Court, the Petitioner is at liberty to serve the Respondents by private service and file an Affidavit of service.
8. In the meanwhile, no coercive action be taken to enforce the impugned order.

**( N.J.JAMADAR, J. )**