



**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION (L) NO. 30817 OF 2023

M/s. Impact Systems Pvt. Ltd. .. Petitioner
Versus
Assistant Provident Fund Commissioner, Pune .. Respondent

.....

- Ms. Samiksha Kanani a/w Mr. Paresh Waghmare, Advocate for Petitioner.
- Mr. Ranjana Todankar, Advocate for Respondent.

.....

CORAM : MILIND N. JADHAV, J.

DATE : NOVEMBER 06, 2023

P.C.:

- 1.** Not on board. Mentioned. Taken on board.
- 2.** Heard Ms. Kanani, learned Advocate for Petitioner and Mr. Todankar, Advocate for Respondent.
- 3.** Perused the praecipe dated 06.11.2023 and Writ Petition.
- 4.** This Writ Petition takes exception to the order of attachment of immovable property alongwith notice to show cause why a warrant of arrest should not be issued under the provisions of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 (for short “the said Act”) which are at Exhibit ‘C’ collectively / page Nos. 32 and 33 of the Writ Petition.
- 5.** Ms. Kanani would point out that both the order and notice have been issued on the same date only to coerce the Petitioner into



submission despite Petitioner having paid the statutory amount due and payable under Section 7Q of the said Act to the extent of Rs. 5, 19,000/-. She has drawn my attention to page No. 9 of the Petition to the necessary averments to that effect made in paragraph No. 4.5. She would fairly inform the Court that on a reasonable consideration Petitioner may be required to deposit some balance amount under Section 7A of the said Act of about Rs. 3,00,000/-, however, she does not have the precise calculation for the same. Order of attachment at page No. 32, when read states that the entire amount of Rs. 26.82 lakhs is with respect to recovery of arrears to be recovered from the Petitioner. Statutory appeal to challenge the order of attachment dated 12.10.2023 and the show cause notice dated 12.10.2023 has been filed before CGIT – II Mumbai. I am informed that CGIT – II is at present vacant and presently Petitioner is unable to prosecute the statutory appeal and obtain stay. However without prejudice to the rights and contentions of the Petitioner, the Petitioner undertakes to deposit an amount of Rs. 10,00,000/- in this Court within a period of four weeks from today to show its bonafiedes.

6. In view of the statement made across the bar by the learned Advocate on instructions, it is directed that any steps under the order of attachment of immovable property dated 12.10.2023 and / or in respect of the show cause notice issued dated 12.10.2023 shall be



stayed in the meanwhile.

7. Ms. Todankar appears for the Respondent. Respondent is directed to file Affidavit-in-reply within a period of four weeks from today. Rejoinder be filed within one week thereafter.

8. Stand over to **11th December, 2023.**