

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s).  
26545-26546/2013

(Arising out of impugned final judgment and order dated 18/12/2012  
in WP No. 11348/2009,18/12/2012 in WP No. 5543/2010 passed by the  
High Court Of M.p At Jabalpur)

M/S VRIJLAL MANILAL &amp; CO. ETC.

Petitioner(s)

VERSUS

REGIONAL PROVIDENT FUND COMMISSIONER &amp;ET

Respondent(s)

WITH

SLP(C) No. 26015-26016/2013  
(With Office Report)

SLP(C) No. 26561/2013  
(With Office Report)

SLP(C) No. 26562/2013  
(With Office Report)

SLP(C) No. 26564/2013  
(With Office Report)

Date : 22/09/2015 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE M.Y. EQBAL  
HON'BLE MR. JUSTICE C. NAGAPPAN

For Petitioner(s)

Mr. Harin P. Raval, Sr.Adv.  
Dr. S. Gopakumaran Nair, Sr.Adv.  
Mr. T. G. Narayanan Nair,Adv.  
Mr. K.N. Madhusoodhanan, Adv.

For Respondent(s)

Ms. Shrabani Chakrabarty, Adv.  
Mr. Avijit Bhattacharjee,Adv.  
Ms. Sarbani Kar, Adv.  
  
Ms. Arti Singh,Adv.  
Ms. Pooja Singh, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

Leave granted.

The appeals are disposed of in terms of the signed  
order.

[INDU POKHRIYAL]  
COURT MASTER

[SUKHBIR PAUL KAUR]  
A.R.-CUM-P.S.

(Signed order is placed on the file)

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.7900-7901 OF 2015  
(Arising out of S.L.P. (C) No.26545-26546 of 2013)

M/S VRIJLAL MANILAL AND COMPANY ETC. Appellant(s)

Versus

REGIONAL PROVIDENT FUND COMMISSIONER ETC. Respondent(s)

W I T H

CIVIL APPEAL NOS.7902-7903 OF 2015  
(Arising out of S.L.P. (C) No.26015-26016 of 2013)

CIVIL APPEAL NO.7904 OF 2015  
(Arising out of S.L.P. (C) No.26561 of 2013)

CIVIL APPEAL NO.7905 OF 2015  
(Arising out of S.L.P. (C) No.26562 of 2013)

CIVIL APPEAL NO.7906 OF 2015  
(Arising out of S.L.P. (C) No.26564 of 2013)

O R D E R

Leave granted.

We have heard learned counsel for the parties and perused the order passed by the High Court directing the appellants to pay the penalty by way of damages at the rate of 18% per annum despite the fact that as per paragraph 32(A)(d) of the Employees' Provident Fund Scheme, 1952 the rate of damages payable is 37%.

In the instant cases, admittedly, the entire provident fund contribution has already been deposited by the appellants. The only dispute is

with regard to quantum of interest by way of damages payable by the appellants.

We have been informed that 25% of the determined amount is stated to have been deposited pursuant to the order passed by the High Court.

Taking into consideration the entire facts of the case and having regard to the deposit of arrears made by the appellants and also 25% of the damages deposited, we modify the impugned order to the extent that the damages shall be paid at the rate of 14% per annum.

The appellants are directed to deposit the balance amount of damages after calculating at the rate of 14% per annum within six weeks from today.

It is made clear that we have modified the order keeping in view the facts and circumstances of the present cases.

These appeals are, accordingly, disposed of.

.....J.  
(M.Y. EQBAL)

.....J.  
(C. NAGAPPAN)

New Delhi,  
September 22, 2015