

**PUBLIC ACCOUNTS COMMITTEE
(1978-79)**

(SIXTH LOK SABHA)

HUNDRED AND TENTH REPORT

**NON-PAYMENTS OF CONTRIBUTIONS TO
TRUSTEES OR PROVIDENT FUND
COMMISSIONERS**

**MINISTRY OF FINANCE
(Department of Revenue)**

[Paragraph 19.5 of the Report of the Comptroller
and Auditor General of India for the year 1976-77,
Union Government (Civil), Revenue Receipts, Volume
II, Direct Taxes.]



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110th Report of the Public Accounts Committee
(Sixth Lok Sabha) on Non-payment of Contributions to Trustees or Provident Fund
Commissioners.

<u>Page</u> <u>Title</u> page	<u>Para</u> -	<u>Line</u> 6	<u>F. r</u> Payments	<u>Read</u> Payment.
1	1	16	add 'Fund' after	'Provident'
19	58	5	Mlls	Mills
32	93	5	explaind	explained
38	113	9	beben	been
41	120	8	statisti	statistics
43	123	13	<u>add</u> 'Commissioner' after	'Provident Fund'
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46	130	4	alternative	alternate
65	-	2	13 ases	13 cases
82	-	18	<u>add</u> 'up' after	'initiated'
82	-	18	<u>add</u> '67' after	'to'
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161	120	2	ror	for
164	123	1	tho	the
167	125	6	deductior	deduction
169	127	1	Providen	Provident
169	128	13	non breach	breach
170	130	4	alternative	alternate
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28-6-1978 (FN)

9-2-1979 (AN)

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(1978-79)

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INTRODUCTION

I, the Chairman of the Public Accounts Committee as authorised by the Committee, do present on their behalf this Hundred and Tenth Report of the Public Accounts Committee (Sixth Lok Sabha) on Paragraph 19.5 of the Report of the Comptroller & Auditor General of India for the year 1976-77, Union Government (Civil), Revenue Receipts, Volume II, Direct Taxes, relating to Non-payment of Contributions to Trustees or Provident Fund Commissioners.

2. The Report of the Comptroller & Auditor General of India for the year 1976-77, Union Government (Civil), Revenue Receipts, Volume II, Direct Taxes was laid on the Table of the House on 12 April, 1978. The Public Accounts Committee (1978-79) examined paragraph 19.5 relating to Non-payment of contribution to Trustees or Provident Fund Commissioners at their sitting held on 28 June, 1978. The Public Accounts Committee (1978-79) considered and finalised this Report at their sitting held on 9 February, 1979. The Minutes of these sittings form Part II* of the Report.

3. A statement containing conclusions|recommendations of the Committee is appended to this Report (Appendix VII). For facility of reference these have been printed in thick type in the body of the Report.

4. The Committee place on record their appreciation of the assistance rendered to them in the examination of this paragraph by the Comptroller and Auditor General of India.

5. The Committee would like to express their thanks to the Ministry of Finance (Department of Revenue) and the Ministry of Labour for the cooperation extended by them in giving information to the Committee.

NEW DELHI;
February 19, 1979
Magha 30, 1900 (S).

P. V. NARASIMHA RAO,
Chairman,
Public Accounts Committee.

*Not printed. One cyclostyled copy laid on the Table of the House and five copies placed in Parliament Library.

REPORT

Non-payment of contributions to Trustees or Provident Fund Commissioners

Audit Paragraph

A test check in Andhra Pradesh, Assam, Maharashtra and West Bengal revealed many cases in which large amounts representing the employers' and the employees' contributions were not actually paid to the Trustees or the Provident Fund Commissioners. Details of some such cases are given below:

	State	Number of cases	Amount (Rs.)	Earliest period from which payments are in arrears
(i) Amounts not paid to the Trustees in respect of recognised provident funds.	Andhra Pradesh	21	68,07,554	1971-72
	Maharashtra	20	75,06,687	1969
	West Bengal	8	10,60,426	1970-71
(ii) Amounts not paid to Regional Provident Commissioners (Employees' Provident Fund).	Assam	17	5,37,314	1961
	Maharashtra	11	61,33,000	1956
(iii) Amount not paid to Tea Plantation Provident Fund Commissioners.	Assam	13	43,09,252	1961

2. In all these cases, deductions had been allowed in respect of the employers' contributions included in the above amounts in the income-tax assessments of the employers. Apart from the penalties leviable under the relevant Provident Funds Acts, the recognitions granted under the Income-tax Act could be withdrawn in these cases.

3. The paragraph was sent to the Ministry of Finance in August, 1977; they have stated in December, 1977 that the matter is under active consideration.

[Audit Paragraph 19.5 of the Report of the Comptroller & Auditor General of India for the year 1976-77, Union Government (Civil), Revenue Receipts, Volume II, Direct Taxes.]

A. Introductory

4. Audit Paragraph refers to the following Provident Funds:

- (1) The Employees Provident Fund;
- (2) The Assam Tea Plantation Provident Fund; and
- (3) Recognised Provident Funds.

5. The Employees Provident Fund is a Statutory Fund. It is governed by the provisions of the Employees Provident Fund Act of 1952. By 31-3-1978, 81,822 establishments of 154 industries had been brought within the purview of this Act. Contributions in respect of this Fund are payable to the Regional Provident Fund Commissioners. 3,084 establishments have, however, been exempted from contributing to the Statutory Fund under Section 17 of the Employees Provident Fund Act, 1952. These 'exempted' establishments have their own provident fund schemes. Contributions in respect of these funds are to be paid to the Trustees of those funds. These funds operate under the supervision of Provident Fund authorities.

6. The Assam Tea Plantation Provident Fund is also a Statutory Fund. It is governed by the Assam Tea Plantations Provident Fund Act, 1955. It is intended for employees employed in tea plantations in Assam. Contributions in respect of this fund are payable to the Tea Plantation Provident Fund Commissioners.

7. Under the Income-tax Act, 1961, deduction in the computation of income is admissible on account of contributions in respect of such provident funds as are recognised by the Income-tax authorities under rule 3(1) of Part A of Fourth Schedule to the Income-tax Act. As on 31-3-1977, the number of provident funds recognised under the Income-tax Act was 4,860. The Employees Provident Fund and the Assam Tea Plantations Provident Fund are recognised funds.

B. Legal Provisions relating to Provident Funds

8. The main features of Employees Provident Fund Act, 1952 are given below:—

- (a) Employees Provident Fund Act, 1952 was introduced with a view to making provision for the future of industrial worker or for his dependents after he retires.

- (b) It applies to every establishment which is a factory engaged in any industry specified in Schedule I and in which 20 or more workers are employed (Section I).

New establishments are exempted for a period of three years.

- (c) The rate of contribution is 6½-8 per cent of total emoluments of the worker, the worker and employer each contributing these amounts under Section 7A of the Act.
- (d) The Regional Provident Fund Commissioner may determine the amount due from any employer under any provision of this Act and may conduct necessary enquiry.
- (e) Where an establishment comes within the purview of the Act it is the statutory obligation of the employer to contribute to the fund without waiting for any notice from Regional Provident Fund Commissioner.

The authorities will be justified in demanding the contributions even in respect of employees who have left the service.

- (f) The Act becomes effective regarding an establishment immediately after the conditions for its application are satisfied without an order under Section 7A.
- (g) If an order under Section 7A requires an employer to make back payment he is only enforcing it from the date it should have been implemented by the employer.
- (h) Under Section 13 of the Act the appropriate Government may appoint inspectors for satisfactory execution of this Scheme.

- (i) The Inspector may require an employer to furnish such information as he may consider necessary.
- (j) He may enter and search the premises and cause any documents to be produced.

Penalties (Under Section 14)

- (i) (i) If a person knowingly makes any false statement he shall be punishable with imprisonment upto 6 months or fine or both.
- (ii) Whoever contravenes or makes any default in complying with any provision of this Act, he shall be punishable with imprisonment upto 3 months or fine for both.
- (iii) No court shall take cognizance of any offence under this Act except on report from the Inspector appointed under Section 13.

Section 14A.

1) Companies

Every person who was incharge of the company or responsible for the conduct of the business as well as the company shall be deemed to be guilty.

9. The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 extends to the whole of India except the State of Jammu and Kashmir which has its own provident fund Act.

10. While enacting the law in the year 1952, six industries namely, iron and steel, textiles, cement, paper, cigarettes and engineering industries were brought under the Act. The list of 154 industries/classes of establishments which have been brought within the purview of the Act since 1952 is appended (*Appendix I*).

11. Explaining why it was not possible to bring all the industries under the ambit of this Act, the Ministry of Labour have stated, in a note, that:—

'Parliament did not consider it appropriate to include all industrial undertakings and establishments but, through the powers provided in Section 4 of the Act, left it to the Central Government to bring any other industry which in the opinion of the Central Government should have

for its employees a provident fund scheme under the Act. Thus, industries are not exempted but are progressively brought in a phased manner under the Act keeping the following criteria in mind:—

- (a) The existence or otherwise of retirement benefits or provident fund facilities for employees of the industry;
- (b) The capacity of the industry to meet the obligations under the Act; and
- (c) The cost and problems of administering the scheme in the industry.

12. Once the Act is extended to an industry, all establishments in that industry come within the Employees' Provident Fund Scheme, 1952 unless any establishment is specifically exempted under Section 17 of the Act. Exemption under that section is given to an establishment if the employees of the establishment are in enjoyment of benefits which are not less favourable than those which would have been available under the Employees Provident Fund Scheme. According to the Ministry of Labour, "there would therefore be no adverse effect in so far as either the benefits to employees are concerned or benefits from investments are concerned," because of exemption given to some industries.

13. The main features of the Assam Tea Plantation Provident Fund Scheme Act, 1955 are as follows:—

- (a) This is intended for the employees employed in the Tea Plantations in Assam.
- (b) The contribution which shall be paid by the employer shall be 8 per cent of the total wages and the employee's contribution shall be equal to the contribution payable by the employer.
- (c) Under para 24 of the Assam Tea Plantations Provident Fund Scheme, 1968, the employer shall deposit in a branch of State Bank or Reserve Bank or such other nationalised bank, the total contribution from himself and from the member employed by him less such amounts as may be payable on the closure of a member's account.

statement in form 1 shall be submitted by the employer to the Board with a receipt from the Bank for the amount

deposited within one month of collection of the contribution.

Section 7(i)

(d) *Penalties*

- (i) Whenever the employer knowingly makes a false statement he shall be punishable with imprisonment upto 6 months or with fine or both.

Section 7AA(1)

- (ii) An offence relating to default in payment of contribution by the employer punishable under this Act shall be cognisable.

Section 7AA(2)

- (iii) A scheme under this Act may provide that any person who contravenes makes default in complying with any provisions thereof shall be punishable.

(There are also provisions for appointment of Inspectors for the satisfactory execution of the scheme, as under Employees Provident Fund Act, 1952).

C. Recognition of Provident Funds

14. Section 2(38) of the Income-tax Act, 1961 defines recognised provident fund to mean, "a provident fund which has been and continues to be recognised by the Commissioner of Income-tax in accordance with the rules contained in part A of the Fourth Schedule, and includes a provident fund established under scheme framed under the Employees Provident Fund Act, 1952." In other words, a provident fund established under the Employees Provident Fund Act, 1952, is deemed to be a recognised provident fund for the purpose of Income-tax Act and no separate recognition is necessary therefor.

15. Rule 3(1) of part A of Fourth Schedule to the Income-tax Act, 1961 provides that the Commissioner may accord recognition to any provident fund which, in his opinion, satisfies the conditions prescribed in rule 4 and the rules made by the Board in this behalf. These conditions are:

- (a) All employees shall be employed in India.

- (b) The contributions of an employee shall be a definite proportion of the salary and shall be deducted by the employer from the employee's salary in that proportion and credited to the employee's individual account in the fund.
- (c) The contributions of the employee shall not exceed the employee's contribution and shall be credited to the individual account at intervals not exceeding one year.
- (d) The fund shall be vested in two or more trustees or in the official trustee under a trust.
- (e) The fund shall consist of contributions as above specified, received by the trustees, of accumulations thereof, and of interest in respect of such contributions and accumulations and of securities purchased there with and of any capital gains arising from the transfer of capital assets of the fund and no other sum.

16. The application for recognition is to be made by the employers and is to be accompanied by a trust deed, if any, and the rules of the fund and is to be made through the Income-tax Officer of the area in which the accounts of the funds are kept. The application is to contain the information and the verification as prescribed in clause (3) of rule 77 of Income-tax Rules, 1962.

17. According to Rule 78 of the Income-tax Rules, 1962, the order of recognition takes effect from the last day of the month in which the application for recognition is received by the Income-tax authorities concerned, unless at the request of the employer the last date of any later month in the same financial year is specified. The Commissioner, however, can condone the delay, in making such application and the recognition can be accorded from the date not earlier than the first day of April of the financial year in which the application is made.

18. The Commissioner may at any time withdraw such recognition under rule 3(1) if, in his opinion, the provident fund contravenes the conditions prescribed in rule 4 and the rules made by the Board in this behalf. The Commissioner, however, shall have to give an opportunity to the employer and the trustees before withdrawing the recognition as required by rule 79 of the Income-tax Rules, 1962. An appeal lies to the Board under rule 13 against the order of the Commissioner refusing to recognise or withdrawing

the recognition. The order withdrawing recognition takes effect from the date on which it is made.

19. Rule 4(d) requires the fund to be vested in two or more trustees or in the official trustee under a trust which shall not be revocable, save with the consent of all the beneficiaries. Clause (b) of rule 4 requires that the employees contributions shall be deducted by the employer at each periodical payment of salary in a year and credited to the employees individual account in the fund. Clause (c) of the said rule provides that the contributions of an employer shall be credited to the employees individual account at intervals not exceeding one year. Rule 15 authorises the Board to make necessary rules with a view to carry out the purposes and to secure such further controls over the recognition and administration of the provident fund as it may deem necessary. Rules 67 to 81 of the Income-tax Rules, 1962 lay down certain conditions regarding the investment pattern, the actual operation of the trust funds, the terms and conditions regarding the withdrawal by the employees out of the trust funds. The accounts of the provident fund have to be prepared at the interval of not more than 12 months. These also lay down the form in which accounts of each of the subscriber (employee) is to be maintained.

20. The Committee have been informed, in a note, that the Department had received 5048 applications for recognition of Provident Funds upto 31st March, 1977. Recognition was granted in 4860 funds upto that date.

21. The Committee have also been informed that the Department is not aware of the exact number of unrecognised provident funds. Though no action can be taken against such funds under the Income Tax Act, contributions made by the employers and the employees to such funds will not, it has been stated, be allowed as a deduction while computing their total income.

22. Since delay in recognition of a Provident Fund results in loss of benefits of deductions under the Income-tax Act, the Committee desired to know if applications for recognition of provident funds were disposed off immediately on their receipt by the Commissioners of Income tax. In reply Ministry of Finance (Department of Revenue) have intimated, in a note, that as on 31-3-1977, Commissioners of Income-tax had a backlog of 188 appli-

applications for recognition of Provident Funds. Details are given below:—

Sl. No.	Name of the Charge	No. of application pending as on 31-3-1977		
		More than one year	Less than one year	Total
		(a)	(b)	(c)
1.	Andhra Pradesh	5	4	9
2.	Assam,	9	5	14
3.	Bihar	4	1	5
4.	Delhi	21	21	42
5.	Gujarat	9	2	11
6.	Meerut	8	—	8
7.	Kerala	5	2	7
8.	Lucknow	15	—	15
9.	Allahabad	1	1	2
10.	Madhya Pradesh	10	—	10
11.	Tamil Nadu	1	6	7
12.	Coimbatore	—	1	1
13.	Patiala	8	2	10
14.	Amritsar	—	1	1
15.	Rohtak	2	—	2
16.	Nagpur	13	—	13
17.	Jaipur, Jodhpur	2	1	3
18.	West Bengal Asansol	10	17	27
19.	Calcutta (Central)	—	1	1
TOTAL		123	65	188

NOTE :—There were no applications pending as on 31st March, 1977 with other Charges.

23. 48 out of 188 applications are stated to belong to the State or Central Government undertakings. The rest were from private employers.

24. The Committee enquired about the age of the oldest application pending for over a year. In reply, the representative of the Department of Revenue disclosed in evidence:—

“The earliest one which is pending according to the information available with us is dated 25-2-1965 under the Assam Charge. The name of the case is Assam State Warehousing Corporation Employees Provident Fund.”

25. Ministry of Finance (Department of Revenue) intimated in a note that the aforesaid case had come to the notice of the Central Board of Direct Taxes only in June, 1978 when information on this Audit Para was obtained for being furnished to the P.A.C.

26. Reacting to the delay of as many as 13 years in granting recognition in this particular case, the Finance Secretary said in evidence that:—

“This delay is indefensible. The name suggests that it was a public sector enterprise. Therefore the delay was all the more difficult to understand.”

27. The Committee wanted to know if responsibility for this inordinate delay in this case had been fixed. The Department furnished a note which did not answer that point but merely stated:

“The main reason for the pendency has been that the application filed was not complete and the Corporation was asked to do the needful. The applicant has, however, filed a fresh application on 11-7-1978. The earlier application, thus, gets merged with the new application.”

28. Asked whether the Income-tax Act lays down any time limit for disposal of applications for grant of recognition, the representative of the Department of Revenue said in evidence:

“Under the Statute, there is no time limit given for recognising the provident fund or disposing of an application.”

The witness however, added:

“But it is expected of the Commissioners to take prompt action to see that all applications are disposed of at an early date.”

29. The Committee enquired whether in view of the large number of applications pending for over a year, Department of Revenue had issued any executive instructions emphasising on the Commissioners

the need for speedy disposal of such applications. In reply, the witness stated:

“We have not issued any circular so far, but a circular is being issued in a day or two.”

30. Ministry of Finance (Department of Revenue) have intimated in a note, that the number of pending applications which stood at 188 as on 31-3-1977 had gone up to 237 as on 31-3-1978. However, as on 31-7-78, the number of pending applications had decreased to 225. This includes 153 cases pending as on 31-3-1977.

31. When the Committee asked whether it was a fact that the Department had not applied its mind to this problem, the witness replied in the affirmative.

32. In a note furnished after evidence the Committee were, however, informed that the Central Board of Direct Taxes had since issued a circular to the Commissioners on 28-6-78 desiring, that:—

- (i) All applications for recognition|approval of the funds which were received before 1st April, 1978 must be disposed of by 30th September, 1978;
- (ii) A report may be sent to the Board by the 10th of October, 1978 showing the number of applications disposed of in accordance with these instructions. If any such application is pending as on 30th September, 1978, the name of the case and the reasons for pendency may be furnished to the Board.

33. The Committee were assured in evidence that if on receipt of information in response to the circular, it was established that there was unwarranted delay on the part of officials of the Department in the disposal of these applications, action will be taken by the Department against such officers.

34. The Committee enquired that if a decision on an application for recognition of a provident fund was delayed who will be adversely affected as a result of that delay. The representative of the Department of Revenue said:—

“Mostly the employees”.

35. Asked to give an idea of the number of employees who are likely to be affected by the delays in disposal of 188 applications

which were pending as on 31-3-1977, the Department stated, in a note, that:—

“The information available in respect of 64 trusts shows that 91,117 employees are member of these funds.”

36. The Committee wanted to know whether in view of the delays noticed on such a large scale in disposal of applications for recognition of provident funds, it would not be better to stipulate some time limit in the Income-tax Act itself and provide that if a decision is not taken within that period, that Fund will stand recognised. In reply, the Department of Revenue have stated, in a note that:—

“As administrative instructions have been issued to dispose of the applications within three months of its filling, it is not considered necessary to make a statutory provision in this regard. The suggestion that if an application is not disposed of within 6 months of its receipt, the fund will be deemed to be a recognised one is not practicable as it is necessary to verify whether the rules of the fund are in conformity with the provisions of the Income-tax and Rules. If such an approval is deemed to be accorded, then the funds would not care to comply with the requirements of the Income-tax Act/Rules. The delay in recognition of the funds is normally due to non-compliance by the Trustees of the directions of the Commissioners of I.T. by way of changes, etc., necessary to bring the rules of the fund in conformity with the provisions of the Income-tax Rules|Act.”

37. The Committee asked why was the Department averse to having a statutory provision for a time limit on disposal of these applications, the Finance Secretary assured in evidence:

“We will examine your suggestion.”

D. Exemptions and Relaxations under Employees Provident Funds Scheme, 1952.

38. Para 79 of the Employees Provident Fund Scheme, 1952 provides that:—

“Notwithstanding anything contained in the Scheme, the Commissioner may, in relation to a (factory or other establishment) in respect of which an application for exemption under Section 17 of the Act has been received,.....

relax pending the disposal of the application the provisions of this Scheme in such manner as he may direct."

39. Pending recognition of the fund by the Income-tax authorities, "relaxation" under Para 79 of the Employees' Provident Funds Scheme, 1952 is granted by the respective Regional Provident Fund Commissioners.

40. The number of cases, where such relaxation was granted and the number in which these were withdrawn during each of the last 5 years are given below:—

Year	Relaxation granted	Relaxation withdrawn
1973-74	66	4
1974-75	51	16
1975-76	69	13
1976-77	65	12
1977-78	63	10

41. Ministry of Labour have intimated that:

"Out of the 188 establishments (List of which was obtained from the Ministry of Finance) in respect of whom applications for recognition were pending with the Income-tax authorities as on 31-3-77, relaxation under para 79 of the Employees' Provident Fund Scheme, 1952 was granted to 33 establishments. Out of these 33 establishments, the relaxation granted to only one establishment was withdrawn by the Regional Provident Fund Commissioner. This was stated to have been done for non-constitution of Board of Trustees in the prescribed manner, non-submission of returns and for defaults."

42. The Committee desired to know whether in cases where applications for recognition were pending with the Department, employers were required to deposit their share to the Provident Fund. In reply, the Central Provident Fund Commissioner stated in evidence:

"As soon as the Employees' Provident Fund Act is made applicable to a factory or an establishment they are required to implement the statutory provisions of the Employees

Provident Fund Scheme, 1952. But if majority of the employees of a particular establishment and the employers apply for exemption under Section 17 of the Act, under certain conditions we grant relaxation pending scrutiny of the rules. Scrutiny of the rules includes recognition by the income-tax authorities."

43. Asked whether it meant that exemption was granted only in cases where Provident Funds were recognised by the Department of Revenue and not in others, the witness stated:

"Pending scrutiny of rules and recognition by the Income-tax authorities, we grant provisional exemption. That is, we provisionally relax the conditions of the implementation of the statutory scheme. In the meantime they are required to invest the accumulation as per the pattern prescribed by Government from time to time. If any violation takes place we immediately withdraw the relaxation order and ask them to implement the statutory provisions of the E.P.F. Scheme . . . So long as the main conditions of relaxation are fulfilled and if the workers' interest are protected, we do not withdraw relaxation...."

44. The Committee wanted to know the criteria followed in the matter of grant of such exemptions. In reply, the Secretary, Ministry of Labour added:

"Exemption is given to an establishment under Section 17 of the Provident Fund Act if it has a provident fund which has equal or better terms than the Scheme under the Provident Fund Act."

45. Asked what was the maximum period for which provisional relaxations were allowed, the witness said:

"The exemption granted is indefinite unless there is a default and we withdraw it."

46. As on 31-3-1978, there were as many as 3034 exempted establishments who were having their own Provident Fund Schemes and who were having their own respective Boards of Trustees.

47. A meeting of the officials of the Regional Provident Fund Commissioner, West Bengal, Calcutta and the Income-tax Department was held on 4 October, 1978 at the instance of Study Group II of the Public Accounts Committee who visited the Eastern Zone. In a joint note, prepared on the basis of deliberations of that meeting and furnished to the Committee, it has been pointed out that:

"It also frequently happens that pending finalisation of decision on a proposal for granting exemption, an establish-

ment is granted certain relaxations under para 79 of the Employees Provident Fund Scheme for avoiding future complications as well as for safe-guarding the interest of the subscribers as a result of which such establishment (herein after referred to as relaxed establishment for the sake of brevity) is required during the interim period to deposit the provident fund contribution to its separate fund instead of the statutory fund."

48. In the aforesaid note, it has been suggested that:

"Since the provident fund (*i.e.* the trust fund) of an exempted establishment operates under the supervision of the Provident Fund authorities who keep watch over the transfer of moneys to the trust fund by the employers and proper investment of the same by the trustees, similar supervision by the Income-tax authorities in respect of the same matter appears to be superfluous. Therefore with a view to ensuring the smooth functioning of the trust funds of the exempted or relaxed establishments and for avoiding unnecessary and unproductive conflicts arising out of the discrepancies in the two sets of enactments, particularly over matters/superficial importance, it is felt necessary that such trust funds, like the statutory fund, should be given automatic recognition by the Income tax authorities."

49. A suggestion has also been made in the aforesaid joint note that:

"The provisions of Section 2(38) of the Income-tax Act be so amended as to include within the definition of the term 'recognised provident fund' not only the provident fund established under the Employees' Provident Fund Scheme, 1952 but also such other provident funds as may be maintained with the approval of the provident fund authorities by the exempted establishments in respect of exempted employees (whether exclusively for them or jointly with others) as defined in Section 2 (fff) and section 2 (ff) of the Employees' Provident Fund Act or by establishments granted relaxation under para 79 of the Employees Provident Fund Scheme in respect of employees (whether exclusively for them or jointly with others) who but for such relaxation would have been subscribers of the Fund established under the Employees' Provident Fund Scheme.

Necessary amendments on the same lines are also to be made in the corresponding provisions of Section 9 of the Employees' Provident Funds and Miscellaneous Act."

E. Provident Fund Arrears

50. Under Section 36(iv) of the Income-tax Act, 1961, any sum paid by an assessee as employer by way of contribution to a recognised provident fund, subject to prescribed limits, is allowable as a deduction in the computation of income of the assessee. Audit Paragraph states that a test check in Andhra Pradesh, Assam, Maharashtra and West Bengal had revealed that in 90 cases large amounts representing the employers' and the employees' contributions aggregating Rs. 2.63 crores were not actually paid to the Trustees or the Provident Fund Commissioners. Yet, in these cases, deductions were allowed in respect of the employers' contribution in the income tax assessments of employers. The question of arrears of provident fund contributions assumes importance because of deductions already claimed by assesseees and allowed by the income-tax authorities on such unpaid contributions.

51. During evidence, the representative of the Ministry of Finance (Department of Revenue) informed the Committee that on analysis of these 90 cases, they had found that 58 out of 90 cases came under the Employees Provident Fund Act. In the remaining 32 cases, the amounts were stated to have been paid as under:—

	No. of cases
(i) within one month of the close of the accounting year	17
(ii) within two months	2
(iii) within six months	3
(iv) within one year	9
(v) after one year	1
	32

52. Department of Revenue have given the break-up of the remaining 58 cases as 45 pertaining to the Employees' Provident Fund (Andhra-17, Assam-17, Maharashtra 11) and 13 relating to the Assam Tea Plantations Provident Fund. A Statement furnished by the Department indicating the details of penalties levied for default in payment and the justification for non-levy of penalties in other cases of default is appended to (Appendix II).

53. The problem of non-payment of Provident Fund contributions is not confined to the States of Andhra Pradesh, Assam, Maharashtra and West Bengal alone but is widespread throughout the country. According to the statistics furnished by the Ministry of Labour, such defaults have occurred in 15 States. As on 31-3-1978, 86 exempted and 4,822 un-exempted establishments were in arrears to the tune of Rs. 10.76 crores and Rs. 20.30 crores respectively. Region-wise details are given below:—

Sl.No.	Region	No. of defaulting establishments		Amount in arrears (Rs. in lakhs)	
		Exempted	Un-exempted	Exempted	Un-exempted
1.	Andhra Pradesh	—	399	..	46.00
2.	Bihar	3	476	8.95	91.52
3.	Delhi	5	61	1.89	9.56
4.	Gujarat	..	192	..	48.41
5.	Karnataka	1	96	1.83	28.30
6.	Kerala	5	387	7.11	57.81
7.	Madhya Pradesh	7	245	54.43	149.84
8.	Maharashtra	6	511	97.85	663.91
9.	North-Eastern	..	153	..	26.52
10.	Orissa	..	186	..	19.18
11.	Punjab	..	210	..	18.10
12.	Rajasthan	2	180	4.28	16.92
13.	Tamil Nadu	3	199	13.14	124.94
14.	Uttar Pradesh	7	565	10.36	228.56
15.	West Bengal	47	962	876.49	500.59
	TOTAL	86	4822	1076.33	2030.16

54. Ministry of Labour have stated that though information about the period to which these arrears relate is not readily available the earliest period of arrears in respect of unexempted and exempted establishments in the country as a whole is April, 1954 and May, 1958 respectively.

55. Since 1973-74, the year-wise growth of Provident fund arrears has been as under:—

Year	Arrears of PF Rs. lakhs		Contributions received Rs. crores		*Percentage of Arrears to the contributions upto the year
	Exempted	Un- exempted	Exempted	Un- exempted	
1973-74	603.94	1905.96	273.28	141.01	1.8
1974-75	978.32	1933.90	326.99	173.89	1.5
1975-76	1655.57	2063.54	527.47	211.09	1.4
1976-77	1042.93	1827.25	243.39	217.65	1.1
1977-78	1076.33	2030.16	299.85	229.77	1.1

*The percentage is with reference to the cumulative arrears and the cumulative collection upto that year.

56. The Secretary, Ministry of Labour pointed out during evidence that while arrears of provident fund had increased from Rs. 25.09 crores as on 31-3-1974 to Rs. 31.06 crores as on 31-3-1978, the percentage of cumulative arrears in relation to the cumulative provident fund contributions received had gone down from 1.8 per cent on 31-3-1974 to 1.1 per cent on 31-3-1978. He, however, added:

“The reason for the amount of arrears going up is that progressively, more and more industries and establishments have come under the Provident Fund Act.”

57. During the last five years, the increase in the number of industries/establishments which had come under the Employees' Provident Fund Act, 1952 has been as under:

Year	No. of Industries	No. of Establishments
1973-74	131	60,439
1974-75	136	64,712
1975-76	137	67,354
1976-77	153	75,399
1977-78	154	81,822

58. The Committee desired to know the categories of unexempted establishments who were in arrears to the extent of Rs. 20.30 crores as on 31-3-1978. In reply, the Central Provident Fund Commissioner gave the following break-up:—

	<i>Rs. Crores</i>
(i) PF Arrears due from sick Mills of National Textile Corporation	9.1
(ii) Establishments which have been closed or have gone in liquidation	2.32
(iii) Other establishments	8.70

59. Ministry of Labour have also furnished a separate statement showing details of establishments in default of more than Rs. 50,000 as on 31-3-1977 (*vide* Appendix III). The following position has emerged from the analysis of this statement:—

Part I Defaulting Unexempted Establishments

S. No.	Region	No. of establishments default of more than Rs. 50,000/- as on 31-3-1977		Earliest period to which a case relates	No. of establishments in which prosecution was launched		
		Unexempted	Exempted		Unexempted	Exempted	Exempted
1.	Andhra Pradesh	10	Nil	August 1966	—	1	—
2.	Assam	9	Nil	November 1957	—	4	—
3.	Bihar	24	1	April 1954	Oct. 1975	23	1
4.	Delhi	3	1	October 1963	—	2	—
5.	Gujarat	13	1	March 1966	March 1975	10	1
6.	Karnataka	4	Nil	December 1974	—	4	—
7.	Kerala	32	1	February 1961	Oct. 1976	20	—
8.	Madhya Pradesh	12	5	October 1958	March 1969	10	3
9.	Maharashtra	62	11	August 1959	Nov. 1974	50	2
10.	Orissa	8	Nil	June 1965	—	8	—
11.	Punjab	13	Nil	March 1967	—	13	—
12.	Rajasthan	7	Nil	January 1964	—	7	—
13.	Tamil Nadu	41	3	December 1964	June 1975	28	—
14.	Uttar Pradesh	44	8	March 1963	Sept. 1974	28	1
15.	West Bengal	155	33	June 1961	April 1969	145	28

60. The Ministry of Labour have intimated in a note that:—

“The reasons for the default in the payment of provident fund contributions by the Employers, *inter alia* are lack of sufficient funds, mis-management and mis-utilisation of provident contributions.”

61. As regards provident funds recognised under the Income Tax Act, the Ministry of Finance (Department of Revenue) have not furnished information about the extent of arrears due on the ground that:

“The Commissioners have been requested to collect and furnish the information in respect of the unpaid provident fund contributions payable for the assessment year 1976-77 to the trustees of the recognised provident fund including the Tea plantation Provident Fund Commissioner. The same is awaited. This is likely to take some time as the information is to be collected from each file. It is submitted that at the time of the evidence it was agreed that this information would be required only in respect of the provident funds recognised/to be recognised by the Income-tax Department for one year. The number of such funds is 5048. There are 64,616 establishments as on 31-3-1976 contributing to the Employees' Provident Fund. If the information is to be collected in respect of these establishments also, it would take at least six months and that too at the cost of the other work done by the Income-tax Department.”

62. In the Audit Para, 13 cases have been cited where amounts had not been paid to Tea Plantation Provident Fund Commissioner. The Committee called for the following information:—

- (i) Was any verification done by the Department in these cases?
 - (ii) How were the amounts kept by the employers, without payment to the Plantation Provident Fund Commissioner, in violation of the provisions?
 - (iii) What action is proposed to be taken in these cases?
 - (iv) Has the Tea Board any specific functions in this regard?
- (2) Are the irregularities only limited to the cases pointed out in the Audit Report or is it widely spread throughout the country? If so, please give a detailed statement.

- (3) Have any such cases been reported to the Central Board of Direct Taxes by the Commissioners of Income Tax or Regional Fund Commissioners?
- (4) (a) In the cases pointed out in the Audit Para, had it been since examined whether the amounts have been actually paid?
- (b) were any cases noticed where the amounts have not been paid and what action was taken in those cases?
63. In reply, the Ministry of Labour have intimated:—

“Though the State Government of Assam has not given specific answers to these items the list of defaulting tea gardens is given. (Appendix IV).

F. Misuse of Provident Funds

64. The Committee desired to know if the Government had any information that loans were being arranged from Provident funds for payment of salaries and wages of the establishment or allied industries under the same group or had received report of any instance of provident fund moneys being availed of at low rates of interest for other business activities of the industry establishing the Provident Fund. In reply, Ministry of Finance (Department of Revenue) stated that:

“The Department has come across a few cases where loans have been advanced by the funds to the employers.”

65. The particulars of these cases as furnished by the Department of Revenue/Ministry of Labour are given below:—

- (1) M/s. Dou Watson & Co. Ltd., Calcutta. The trustees of the fund advanced loans of Rs. 45,000/- to the employer Company on 28-6-1974. The trustees of the fund were requested to explain the matter *vide* letter dated 26-4-1978. It is now claimed by the trustees in their letter dated 26-4-1978 that the provisions of the Income-tax Act, 1961 are not applicable and the fund falls within the provision of P.F. Act, 1925. The matter is under examination and the question of withdrawing the recognition will be taken up if found necessary.
- (2) M/s. E. S. Patanwala, Bombay. A sum of Rs. 45,824/- being employers contribution for the period 1-1-1974 to 31-2-1974 was allowed by the trustees to be kept by the

Company. In reply to the letter dated 21-11-1975, the trustees explained that the rule 34 of the Trust Fund permits such advances to the employers Company. On being asked to amend the said rule, the Trustees informed vide their letter dt. 8-3-1976, that the said rule had been amended. The employers had also returned the amount to the trustees in the following manner:

Rs. 30,000/- on 8-4-1975.

Rs. 15,824/- on 5-5-1975.

In view of above, no action for withdrawal of recognition was taken.

- (3) In the case of M/s. Godge and Seymour (India) Private Limited, Bombay, on a complaint by the Regional Commissioner, Maharashtra the Police arrested Shri A. D. Hiranandani, Managing Director under the M.I.S.A. and he was kept under custody for about 15 days.
- (4) In the case of M/s. Western India Spinning and Manufacturing Company Limited, Bombay, Shri Pratap Shivji Vallabhdas, Managing Director was arrested under the M.I.S.A. for mis-management of the provident fund, but was subsequently released. A sum of about Rs. 11.32 lakhs was deposited by the establishment.
- (5) In the case of M/s. Apollo Mills, Bombay, on a complaint under section 406/409 of the Indian Penal Code, the Directors (S/Shri Basantlal Ramkumar and Bajranglal Morarka) were arrested on 16-4-1974 and were released on bail of Rs. 30,000/- each. The cases are still pending."

66. Ministry of Labour have intimated that as on 31-3-1978, complaints were filed against 17 exempted and 881 un-exempted establishments under Section 406/409 of I.P.C. of misuse of provident fund by employers. Out of these all the 17 complaints in respect of exempted establishments and 721 complaints in respect of un-exempted establishments were pending disposal.

G. Violation of Conditions of Recognition

67. In 18 cases complaints were received by the Central Board of Direct Taxes/Commissioners of Income-tax alleging violations of the terms and conditions relating to recognition. During evidence, the representative of the Department of Revenue informed the Committee that these cases were "under scrutiny". Though under rule 79 the recognition can be withdrawn after giving due notice to

the employer if any of the conditions are violated, recognition has not been withdrawn in any of these cases so far.

68. The Committee called for details of when each complaint was received, the party to which it related, the amount involved and the reasons for not taking action. In an interim reply dated 24-10-1978, Ministry of Finance intimated that the requisite information is "under compilation". In a subsequent note dated 22-11-1978 the Ministry of Finance have intimated that the scrutiny made has revealed that "only in three cases there was complaints regarding violation of the terms and conditions relating to recognition of the Provident Fund. The break-up of 8 cases is given below:—

(i) Number of cases in which violation of conditions of recognition was deducted by the Department (No complaints were received about these cases)	8
(ii) Number of cases in which employers had not made the contribution to the trustees	7
(iii) Number of cases in which complaints of violation of the terms and conditions relating to recognition to the Provident Fund were received	3
TOTAL	<u>18</u>

69. Ministry of Finance (Department of Revenue) have furnished the following particulars of 3 cases in which complaints were received:—

- (1) A complaint dated 10-10-76 was received against Hydraulic and General Engineers Ltd., EPF, Bombay to the effect that the trustees were not maintaining proper accounts of the fund and they were also not supplying account to the members. There are two aspects of this complaint. The first is that the Provident Fund is not maintaining proper accounts. The matter was taken up by the Department and the Trustees have by letter dated 18th August, 1977 clarified that accounts are properly maintained. The Trust has been fulfilling the statutory requirements under the Provident Fund Rules. Therefore no action is necessary on this point. The second aspect of the complaint is that accounts were not supplied to the members. The Trustees have by their letter dated 18th August, 1977 clarified that copies of accounts made up-to-date have been supplied to the members of the Fund.
- (2) A complaint dated 17-12-77 was received against Malabar Steamship Company Employees Provident Fund, Bombay

to the effect that the two ex-members of the Fund complained that their Provident Fund dues were not paid even after nine months of their retirement. It was further noticed that employers were not making proper contributions to the fund. The trustees were asked to submit their explanation in this regard. In their replies dated 21-1-78 and 8-2-78 it has been stated by the trustees that there is change of management and the new management is trying its best to clear all dues. A show cause notice has been issued as to why recognition should not be withdrawn. Reply is awaited.

- (3) A complaint dated 24-11-77 by employees Union was received against Budge Budge Jute Mills Ltd. Workers' Provident Fund, Calcutta to the effect that the employer is alleged to have not deposited contributions with the trustees of the fund. The Provident Fund is covered by E.P.F. Act, 1952. Extension of time for the payment of moneys was prayed for to the Regional Provident Fund Commissioner. The inability to pay the amount to the trustees has been explained as arising out of financial stringency. The entire amount outstanding against the employer was paid on 14-1-1978. Action to withdraw recognition was therefore dropped.

H. Recovery Proceedings and Prosecutions

70. The steps taken by the Employees' Provident Fund Organisation for recovery of provident fund dues are stated to be follows:—

- (i) Prosecution is launched under Section 14 of the Employees Provident Funds and Miscellaneous Provisions Act, 1952.
- (ii) Revenue recovery proceedings are initiated under section 8 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.
- (iii) In suitable cases complaints are filed with the Police Courts under Section 406/409 of the Indian Penal Code.
- (iv) The default is brought to the notice of the Employers' and Workers' Organisations including the Trade Unions.
- (v) Penal damages are levied under Section 14-B of the Act.
- (vi) In some cases the establishments are afforded a chance to pay the dues in suitable instalments subject to production of adequate guarantee, surety, etc.

(vii) The Courts are approached under Section 110 of the Criminal Procedure Code for binding the defaulting employers for good behaviour.

(viii) Appeals against such orders of the Court in which lenient punishments are awarded are filed in the respective High Courts.

71. A statement showing number of prosecutions launched under the Employees' Provident Fund Act and those relating to recovery proceedings instituted under Section 8 thereof as also in respect of cases filed under Section 406/409 of the IPC is appended to this Report (Appendix V).

72. Powers to levy damages, under Section 14-B of the Employees' Provident Funds and Miscellaneous Provisions Act, vested with the State Governments upto 31-10-73. By the amending Act No. 40 of 1973, these powers were delegated to the Employees' Provident Fund Authorities. Under the Act, the Central Provident Fund Commissioner or such Officer as may be authorised by the Central Government can impose and recover the damages. The Regional Provident Fund Commissioners were authorised to levy and recover damages with effect from 1-11-1973 only. The number of un-exempted establishments on whom damages have been levied upto 31-3-78 was 11,497. The number of cases in which damages were not levied upto 31-3-78 is approximately 6,800.

73. Ministry of Labour have adduced the following reasons for non-levy of damages in such a large number of cases:—

- (a) Sufficient reasonable opportunity has to be provided to the defaulting employers to show cause as to why damages should not be levied.
- (b) Protracted correspondence due to disputes about coverages, about competence of Regional Provident Fund Commissioners to levy damages for the period when the State Governments were the competent authorities, etc.
- (c) Disputes about the date of remittance, which necessitates reference to Banks also.

74. The Committee have, however, been assured that in most of these cases, action to levy damages is already in progress.

75. Damages to the tune of Rs. 9.38 crores are stated to have been imposed on defaulting employers during the period November,

1973 to March, 1978. Prior to November, 1973, the State Governments had imposed damages to the extent of Rs. 5.25 crores only.

76. Section 14-B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 reads as under:—

"Where an employer makes default in the payment of any contribution to the Fund the Family Pension Fund or the Insurance Fund or in the transfer of accumulations required to be transferred by him under sub-section (2) of section - 15 or sub-section (5) of Section 17 or in the payment of any charges payable under any other provision of this Act or of any Scheme or Insurance Scheme or under any of the conditions specified under Section 17, the Central Provident Fund Commissioner or such other officer as may be authorised by the Central Government, by notification in the Official Gazette, in this behalf may recover from the employer such damages, not exceeding the amount of arrears, as it may think fit to impose:

Provided that before levying and recovering such damages, the employer shall be given a reasonable opportunity of being heard."

77. On 16 October, 1973, the Central Government issued a Notification that the powers vested in the Central Provident Fund Commissioner under Section 14 (B) shall also be exercisable within each of the regions specified in the Schedule, by the respective Regional Provident Fund Commissioners.

78. In their U.O. Note No. 10250/78-Adv(A), dated 24 January, 1978, the Ministry of Law, Justice & Company Affairs (Department of Legal Affairs) opined that:—

- (i) it is open to the competent authority to arrive at a reasonable conclusion after hearing the parties' explanation. Once such a decision is taken the authority becomes *functus officio* and cannot re-open the case, since the proceedings are a quasi-judicial in nature;
- (ii) it would appear that if the defaulting employer has got any grievances against the order of the competent authority and if he satisfies the competent authority subsequently as to why the previous order passed by him is not in accordance with the provisions of the Act, then it is open to the competent authority to decide the matter as they deem fit, but in such of those cases, Regional Provident

Fund Commissioner need not take the guidance from the Central Provident Fund Commissioner or refer the case to Central Provident Fund Commissioner for his consideration.

79. It has been represented to the Committee that "Extensive abuse of power with corrupt motives is rampant in the Provident Fund Organisation and that despite the opinion of the Ministry of Law that the Central Provident Fund Commissioner could not review the damages levied by either the Regional Provident Fund Commissioner or himself, he has been waiving the damages as before." The Committee have been informed by the Ministry of Labour that the Central Provident Fund Commissioner has reported that:—

- (1) In no case, damages, finally levied by the Regional Provident Fund Commissioners, either on their own or on the suggestion of the Central Provident Fund Commissioner, were not realised because the Central Provident Fund Commissioner did not approve the same. The Regional Provident Fund Commissioners are empowered to recover damages as are levied under Section 14-B of the Act. Further, in cases where the Central Provident Commissioner had suggested to the Regional Provident Commissioners a reconsideration of the levy, he had done so only on receipt of representations from the aggrieved employers, either direct to him or through Government.
- (2) There have been cases where the Central Provident Commissioner and also the Regional Provident Fund Commissioners have reviewed damages once levied by the latter, but in no case, there has been a review as such, *suo motu*, by either of these competent authorities. A review of certain cases arose only on receipt of a representation from the aggrieved employers to the Central Provident Fund Commissioner, or the Regional Provident Fund Commissioner, as the case may be either direct or through Government.
- (3) Damages are levied by the Regional Provident Fund Commissioners, and in certain cases, the Central Provident Fund Commissioner had suggested to the Regional Provident Fund Commissioners a reconsideration but this was done only on receipt of representations from the aggrieved employers, either direct to him or through Government. There has, however, been no complete waiver of damages, at the instance of the Central Provident Fund Commissioner."

80. According to the information furnished to the Committee by the Ministry of Labour, damages levied under Section 14-B of the Act were subsequently reduced by the Regional Provident Fund Commissioners in the following cases:—

during the last 3 years:—

<i>Region</i>	<i>No. of cases</i>
1. Andhra Pradesh	44
2. Bihar	8
3. Delhi	5
4. Gujarat	7
5. Karnataka	4
6. Kerala	18
7. Madhya Pradesh	24
8. Maharashtra	19
9. North Eastern Region	5
10. Orissa	—
11. Punjab	91
12. Rajasthan	3
13. Tamil Nadu	17
14. Uttar Pradesh	19
15. West Bengal	—
	264

81. The statement furnished by the Ministry of Labour indicating details in regard to these cases is at Appendix VI.

82. The Committee enquired whether it was not possible to recover the arrears of Rs. 10.76 crores due from 'exempted' establishments as arrears of land revenue. In reply, Ministry of Labour have explained, in a note, that:—

“The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 provides for (i) the prosecution of exempted establishments, directors, etc. under section 14-(2A) thereof and (ii) the cancellation of exemption for non-transfer of provident fund contributions to their Boards of Trustees as also for non-compliance with the conditions governing exemption. Complaints can also be

filed with the Police authorities under Section 406|409 of the Indian Penal Code as in the case of unexempted establishments. The Act, however, does not, at present, provide for the recovery of the amounts outstanding from the exempted establishments as arrears of land revenue and for the recovery of damages from such establishments, on account of late payment of provident fund amount to the Board of Trustees. Amendments to the Act to this effect are under consideration."

83. Asked whether there was any case where provisional exemption allowed to an establishment was subsequently withdrawn because of default in depositing the provident fund contributions, the Ministry of Finance (Department of Revenue) have intimated:

"In 11 cases the employers had been allowed provisional exemption under the Employees provident Fund Act, 1952. In no case the provisional exemption was withdrawn."

I. Non-Investment of Provident Fund Accumulations

84. According to the Annual Reports of the Ministry of Labour regarding Employees Provident Fund 1952, the extent of non-investment of provident fund accumulations was as under :—

Sl. No.	Report for the year	No. of Industries/ class of Establishment.	No. of subscribers in lakhs.	Total amount of accumulations in both exempted and non-exempted establishments in crores	Total amount invested in crores.	Difference between Col. 5 and 6 in crores	Arrears of Provident Fund Contributions in crores.
1	2	3	4	5	6	7	8
1	69—70	123	54.19	1462.06	958.22	503.84	About 14.00
2	70—71	124	57.42	1754.26	1137.01 (end of June 70)	617.25	15.00 (end of June)
3	71—72	126	60.51	2091.42	1337.71	753.71	17.62
4	73—74	131	67.20	2956.76	1888.80	1067.96	19.55
5	74—75	139	71.35	3124.90	2165.49	959.41	17.34
6	75—76	137	77.58	3937.84	2524.60 (end of June, 75)	1413.24	20.64
7	76—77	150	80.63	4429.13	3214.55	1214.58	18.58
8	77—78	154	88.50	4909.54	3315.17	1594.37	Not available.

(Note : Unless otherwise stated figures in columns 3 to 8 are for the period ending 30th September, 1979).

85. Under Para 38 of the Employees Provident Fund Scheme, 1952, the provident fund contributions are paid in the Employees Provident Fund Account No. 1 by the employers within 15 days of the close of every month by deposit through a bank draft or cheque into any branch of the State Bank of India or its subsidiaries. The employer can also send a Bank Draft or cheque to the Regional Office direct for deposit into the State Bank of India. Branches of the State Bank of India or its subsidiaries pass on credits of these amounts daily to the one branch of the State Bank of India located at the headquarters station of the Regional Provident Fund Commissioner. This branch gives Bank statement along with copies of the challans to the Regional Provident Fund Commissioner daily in respect of the credits received.

86. These amounts in respect of all the 15 Regional Provident Fund Commissioners' Offices in India are passed on twice a week by the concerned branches of the State Bank of India to the State Bank of India, Bombay for credit to the Employees' Provident Fund Account No. 5. This amount of consolidated receipts all over India is first utilised for meeting the payment to the subscribers against claims and advances and is disbursed through Account No. 3 maintained by the Regional Provident Fund Commissioners. The balance amount is transferred twice a week during the first 20 days of a month and four times a week during the remaining days of the month to the Reserve Bank of India, Bombay for investment.

87. The Reserve Bank of India, Bombay on receipt of such amounts from the State Bank of India, Bombay and also interest and redemption proceeds of the securities already lying with them, invest the amounts according to the pattern of investment laid down by the Government of India.

Total Contributions and Investments as on 30-9-1977

	(Figures in crores)		
	Exempted Rs.	Unexempted Rs.	Total Rs.
(a) Contributions Received	3,113.99	1,795.55	4,909.54
(b) Investments	2,128.58	1,686.59	3,815.17
(c) Total amount paid to subscribers	1,454.11	656.75	2,110.86

88. The Ministry of Labour have in a Note, explained that as payments to subscribers on account of settlement of final claims and advances are made out of the contributions received before the balance is transferred twice a week¹four times a week by the State Bank of India, Bombay to the Reserve Bank of India for investment,

the amount of Rs. 3,815.17 crores represents such balances together with the return thereon as it stood on 30th September, 1977. The difference of Rs. 1,094.37 crores between the contributions received and the investments made does not—it has been explained by the Ministry of Labour—“represent any idle balance”. It constitutes a portion of Rs. 2,110.86 crores, the total amount progressively paid to the subscribers upto 30-9-1977.

89. The Ministry of Labour have also intimated that they have not received any complaints of non-investment of provident fund money.

J. Grant of Tax Relief on Unpaid Contributions

90. Under Section 36(i) (iv) of the Income Tax Act any sum paid by an assessee as an employer by way of contribution to a recognised fund, subject to prescribed limits, is allowable as a deduction in computing the income of the assessee.

91. The following tax relief was allowed to assessees under Section 80-C of the Income Tax Act, 1961:—

Year	No. of assessees	Tax Relief (Rs. crores)
1975-76	11,50,630	Rs. 21.77
1976-77	11,59,563	Rs. 35.56

92. The amount of tax relief shown above includes not only deduction allowed on Provident Fund Contributions but all types of items covered under Section 80-C. The representative of the Department of Revenue explained during evidence that it was not possible “to find out the tax relief in respect of provident fund only”.

93. The Committee desired to know whether it was a fact that income tax authorities were allowing tax relief even on provident fund contributions which, though payable, had not been actually paid by the employers to the trustees of such funds. The representative of the Department of Revenue explained during evidence that:—

“Under the law, we have to allow the deduction....There are two aspects. It is true that the wording of Section 36(1) (iv) is ‘paid’, but ‘paid’ has been defined in Section 43. According to this, ‘paid’ means actually paid or ‘incurred’ according to the method of accounting on mercantile basis. Therefore, the expenditure ‘incurred’ has also to be deducted....That is the law.”

94. Later, the Department of Revenue furnished a copy of the Ministry of Law's note dated 19-6-78 in which the Ministry of Law have *inter alia* opined that:—

- (i) for non-payment of the contributions to the trustees, the Commissioner would be justified in withdrawing the recognition, as it is a condition of the recognition and the retention of the recognition that the contributions should be received by the trustees.
- (ii) Section 80-C(2)(d) provides that if the assessee is an employee participating in a recognised provident fund, his own contribution, subject to limits laid down therein, would be taken into account for the purpose of commuting his income. (As he (i.e. an employee) is not responsible for non-receipt by the trustees of his contributions, he cannot be denied the benefit of deduction.
- (iii) It seems that the non-payment of the deduction to the trustees by the employer is not a failure of the nature for which either a penalty could be imposed or a prosecution could be launched under Chapters XXI and XXII of the Act (further study of this aspect was advised).
- (iv) if an assessee maintains his accounts on the mercantile system and if it makes relevant book entries, the liability under the Act for payment is an accrued liability and could claim deduction under section 36(1)(iv).

95. The Committee have been informed, in a note that there are no provisions under the Income Tax Act/Rules requiring the assessing officer to check whether the contributions are paid fully and promptly or not. The claim is to be allowed if it satisfies the conditions laid down in Section 36(1)(iv) of the Income Tax Act, 1961.

96. Asked whether any instructions had been issued to the effect that the fact of payment of provident fund contributions should be verified from the Bank receipts. In reply, the representative of the Department said:—

“We have not issued any instructions of this type that the challans or the bank receipts should be verified at the time of making assessment of the employers.... According to the new instructions that we have issued, every year this should be verified by the Commissioner's Office. I think that will be sufficient.”

97. The Committee wanted to know if the fact of payment of provident fund contributions was not being verified from Bank receipts, did the Income Tax Officer have other means to check this from an independent source. In reply, the Department of Revenue have explained that:—

“It is not necessary for the assessing Income Tax Officer to obtain any information from independent source if the claim made falls within the provisions of Section 36(1) (iv).”

98. A recognised provident fund has to maintain the account of each subscriber to the fund in form No. 41 as required by rule 74. The accounts of the fund are to be prepared at intervals of not more than 12 months. The accounts shall be open to inspection by the Income-tax authorities. Rule 74(4) of the Income-tax Rules, 1962 provides that an abstract of the individual account in form No. 41 for the financial year or other applicable accounting period is to be furnished to the concerned I.T.O.

99. The Department has, in a Note, confirmed that accounts of recognised provident funds are not being inspected.

100. Though non-payment of provident fund contributions to the trustees is a violation of the conditions governing grant of recognition, there have been, the Committee have been informed, no case in which recognition were withdrawn on this account during the last three years.

101. Though there are no penal provisions in the Income-tax Act/ Rules for the default of payment of contribution except that in suitable case recognition can be withdrawn, the Department of Revenue has expressed the view that provident fund arrears “are not due to any lacuna in the Income tax Act or Rules”.

102. As regards, Employees’ Provident Funds and Miscellaneous Provisions Act, 1952, the Ministry of Labour have intimated that:—

“Provisions of the Act were amended in 1972 to make the penal provisions more stringent and to enhance the amount of damages which can be imposed on the employers. The question of amending the Act further to provide for recovery of the money and imposition of damages on the employers in exempted establishments who fail to transfer provident fund contributions is under examination. The question whether the power to recover

Provident Fund dues can be given to the Provident Fund authorities and the setting up of a Special Court to deal with the prosecution cases in places where there are large number of pending cases are under examination."

103. Clause 4(c) of Part A of Fourth Schedule to the Income tax Act, 1961 stipulates that the contributions of an employer to the individual account of an employee in any year shall not exceed the amount of the contribution of the employee in that year, and shall be credited to the employee's individual account "at intervals not exceeding one year." There are, however, no provisions in the Income-Tax Act for the levy of interest for delayed payment of contributions.

104. As far as the Employees Provident Fund Scheme, 1952 is concerned, para 38 thereof provides that the employer, before paying a member his wages, has to deduct the employees' contribution from his wages which together with his own contribution as well as administrative charges is required to be paid to the Fund by bank draft or cheque within 15 days of the close of every month. There is no provision for levy of interest for delay in the payment of contributions. However, under Section 14-B of the Act, the Central Provident Fund Commissioner/Regional Provident Fund Commissioners have been authorised to recover from the defaulting employers such damages not exceeding the amount of arrears as they may think fit to impose. The employers are to be given an opportunity to be heard before damages are imposed on them. These are quasi-judicial proceedings.

K. Lack of Coordination

105. The Committee desired to know if there was any coordination between the Regional Provident Fund Commissioner and the Income Tax Department. In reply, Ministry of Finance have intimated:—

"No coordinating machinery is in existence at present."

106. The Ministry of Labour have also admitted that "there has so far been no systematic coordination, as such, between the Regional Provident Fund Commissioners and Income Tax Department, in the matter of furnishing list of defaulters".

107. During the course of their tour to the Eastern Zone, the Study Group of Public Accounts Committee held discussions with the Regional Provident Fund Commissioner, West Bengal and the Commissioner of Income Tax on Audit paragraph 19.5 of the Report of C&AG of India for the year 1976-77. The Group gathered the impression that there was no meaningful coordination between the

Provident Fund Organisation and Income Tax authorities. The Group therefore suggested that officials of the two organisations should discuss the matter in detail among themselves and furnish a joint note detailing measures which, in their opinion, could bring about a greater harmony between the work of the two organisations. A joint Note dated 9-11-1978 furnished in this regard to the Committee suggests that:

“With a view to discouraging default in making deposit of dues to the provident fund and with a view to ensuring that no tax-relief is availed of by any employer or establishment on ground of making contribution towards provident fund unless the dues in this regard have been actually deposited in the fund it is further suggested that an employer or establishment covered by the Emp'oyees' Provident Funds Act must produce to the Income-tax authorities a compliance certificate issued by the Provident Fund authorities in support of the claim for tax-relief under that heading and no such claim for tax-relief shall be entertained by the Income-tax authorities in the absence of such compliance certificate from the Provident Fund authorities.”

L. Lack of Monitoring System

108 As the benefits by way to tax relief which flow from the recognition of provident fund to the fund itself, the employer and the employees are quite substantial, the Central Board of Direct Taxes thought it desirable that a proper check of the accounts of the Fund subsequent to the grant of recognition should be carried out at regular intervals. The Board therefore, issued a circular on 12-2-1971 to all Commissioners of Income Tax desiring that:—

“Income-tax returns should be called for from the recognised Provident Funds and the same should be gone through to see that the rules have not been violated. Such verification of the accounts of the recognised Provident Funds may be done every years alternate year in the Bombay and Calcutta charges and once in every four years in other charges.”

109. With a view to tackle this problem effectively, the Board issued another Circular on 2-8-1973 calling upon the Commissioners of Income-tax to take the following measures immediately:—

- (i) A list of recognised provident funds, approved superannuative funds and approved gratuity funds may be

prepared immediately, and a copy forwarded to the Board by 15th August, 1973.

- (ii) All cases may be assigned under section 127 by the Commissioner to the Income Tax Officer (Trust Circle). If one Income Tax Officer is not able to deal with these cases another ward or wards may be created.
- (iii) Assessment proceedings may be initiated by the Income Tax Officer by issuing notices under Section 139(2) for the current assessment year. If in any of the cases it is found that, on the basis of the current scrutiny, that there has been infringement of the provisions in any assessment year, appropriate proceedings may be taken.

110. In yet another Circular issued on 22-6-1978, the Board enjoined upon the Commissioners to follow the following procedure:—

- (a) A letter as per Annexure-I (not reproduced) should be issued to the trustees of all recognised provident funds within three months of the end of each financial year;
- (b) The information received should be examined so as to find out whether the conditions under which the fund has been recognised continue to be fulfilled. In particular it should be seen whether the employer is in default of any payment to the trustees of either the employer's or employees' contribution or both;
- (c) If it is found that any of the conditions is not fulfilled and/or the employer is in default of payment, notice as to why recognition be not withdrawn as provided in the rules should be issued to the employer and the trustees of the fund;
- (d) If the requisite particulars are not furnished even after affording sufficient time for the purpose, a show cause notice should be issued;
- (e) On receipt of the reply, or after giving adequate opportunity to furnish the reply, the issue should be examined on merits and if it is found that the recognition granted should be withdrawn an order to that effect should be passed."

111. In the aforesaid circular of 22-6-1978 it was provided that order withdrawing the recognition will be effective from the

date on which the order is passed. Thereafter, the fund will cease to have recognition and all legal consequences (i.e. liability to tax, non-availability of deduction u/s. 80C to the employees and u/s. 36(1)(iv) to the employers) will follow.

112. The Committee wanted to know whether before issuing the second circular in 1973, the Central Board of Direct Taxes had cared to verify whether their first Circular of 1971 had been implemented by the Commissioners of Income Tax and if so to what extent. In reply, the representative of the Board said in evidence:—

“Between 1971 and 1973, we did not verify whether these circulars were complied with properly or not.”

113. Since the Board had desired that in their Circular dated 2-8-73 that lists of provident funds be furnished to them by 15-8-1973, the Committee enquired whether such lists were received by the Board by that date. The witness stated:—

“We have a note on the file dated November, 1973 which states, “information has since been received from all the Commissioners except C.I.T. Orissa.... A note in the file dated July, 1974, says “Information from CIT Orissa was awaited, it has now been received.”

114. Asked whether such lists were called after 1973 also, the witness said:—

“After 1973, we did not call for any further documents... We should have called for these documents.”

115. The Committee enquired if the Board had received reports as to the number of cases in which assessment proceedings in terms of 1973 circular were initiated. The witness replied:—

“We have not received any reports.”

116. Asked why the Board did not bother to see whether or not the Circulars issued by it were being followed by field formations, the witness conceded:—

“I have to concede that we have not monitored the effect of this circular or whether the field officers are complying with the circular or not. I agree we should have done this.”

117. The Employees Provident Fund is a statutory fund. It is governed by the Employees Provident Fund Act, 1952. It extends to the whole of India except the State of Jammu and Kashmir which has a provident fund of its own. While enacting this law in 1952, six industries viz., iron and steel, textile, cement, paper, cigarettes and engineering industries were brought under the Act. Industries are being brought under the Act by Government progressively in a phased manner considering the existence or otherwise of retirement benefits or provident fund facilities for employees of the industry, the capacity of the industry to meet the obligations under the Act and the cost and problems of administering the scheme in the industry. The Committee find that even when this Act is extended to an industry, all the establishments of that industry do not come under it but some establishments whose employees are already in enjoyment of provident fund benefits which are not less favourable than those which would have been available under the Employees Provident Scheme are allowed exemption from the Statutory Fund under Section 17 of the Act. As on 31-3-1978 there were 3034 exempted establishments. The Ministry of Labour have assured the Committee that such exemptions do not in any way affect the interests of employees adversely. While the establishments brought under the Employees Provident Fund Act contribute to the Statutory Fund, the 'exempted' establishments operate their own provident fund schemes. The Committee, however, feel that Government should aim at bringing all the industries within the purview of the Employees Provident Fund Scheme, 1952. They, therefore, suggest that Government should examine ways and means to bring about an end to this duality at an early date.

118. Since under Section 36(1)(iv) of the Income-tax Act, 1961 any sum paid by an assessee as an employer by way of contribution to a recognised provident fund (subject to prescribed limits) is allowed as a deduction in computing the income of the assessee, the question of grant of recognition to a provident fund by the Income-tax authority comes in. Section 2(38) of the Income-tax Act defines a recognised provident fund to mean, "a provident fund which has been and continues to be recognised by the Commissioner of Income-tax in accordance with the rules contained in Part A of the Fourth Schedule, and includes a provident fund established under a Scheme framed under the Employees Provident Fund Act, 1952". In other words, a provident fund established under the Employees Provident Fund Act, 1952 is deemed to be a recognised provident fund for the purpose of Income-tax and no separate recognition is necessary

therefor. By 31-3-1978, income tax authorities have granted recognition to 4,860 out of 5048 provident funds who had applied for recognition. The Committee are surprised to find that as on 31 March, 1977, the Income-tax authorities had a backlog of 188 applications for recognition. Of these, 123 applications are pending for more than a year. The oldest application is that of Assam State Warehousing Corporation. It is stated to have been pending with the Income-tax authorities for more than 15 years. The Finance Secretary was frank enough to concede in evidence that the delay in this particular case was "indefensible".

The Committee have been informed that the Central Board of Direct Taxes has since issued instructions to the Commissioners of Income-tax that all applications for recognition/approval of the provident funds which were received before 1 April 1978 "must be disposed of by 30 September, 1978". The Committee would like to have a report whether the target of 30 September, 1978 laid down for the disposal of the entire backlog of 188 pending applications has been actually kept. They also desire that the causes for delays of one year or more in the disposal of applications should be investigated and if any officer is found to have been responsible for it without adequate reasons, action should be taken against him. They further recommend that as delay in grant of recognition results in loss of benefit of deduction under the Income-tax Act the procedure for dealing with such applications should be streamlined so as to ensure that an application for recognition is disposed of within three months from the date of its receipt.

119. The Regional Provident Fund Commissioner, West Bengal, the Andaman & Nicobar Islands, Calcutta and the Commissioner of Income-tax, West Bengal, Calcutta have, in a note, to the Committee, urged that with a view to ensuring smooth functioning of the trust funds of the 'exempted' or 'relaxed' establishments and for avoiding unnecessary complications, such trust funds, like the statutory fund, should be given automatic recognition by the Income-tax authorities. It has also been suggested to the Committee that Section 2(38) of the Income-tax Act may be amended to include such provident funds as may be maintained by the exempted or relaxed establishments with the approval of the provident fund authorities. The Committee recommend that these suggestions may be examined by Government in the interest of smooth and efficient management of provident funds.

120. The Committee have been informed that the Employees Provident Fund Organisation had been taking steps for recovery of provident fund dues. These steps include launching of prosecutions

under Section 14, initiation of revenue recovery proceedings under Section 8, filing of complaints under Section 406/409 Indian Penal Code, bringing of default to the notice of the Employers' and workers' organisations including the trade unions, levy of penal damages etc. The power to levy damages was transferred from State Governments to the Regional Provident Fund Organisations w.e.f. 1 November, 1973. The Committee are, however, perturbed to find from the statistics furnished by the Ministry of Labour in respect of provident funds covered by the Employees Provident Fund Act, 1952 that as on 31 March, 1978, 86 exempted and 4,822 un-exempted establishments in 15 States were in arrears to the tune of Rs. 10.76 crores and Rs. 20.30 crores respectively. As on 31 March, 1974, exempted and non-exempted establishments were in arrears to the extent of Rs. 6.04 crores and Rs. 19.05 crores respectively. Thus provident fund arrears have increased from Rs. 25.09 crores as on 31 March, 1974 to Rs. 31.06 crores in a period of five years. Attributing this increase in arrears to the fact that the number of industries covered by the Employees Provident Fund had gone up from 131 as on 31 March, 1974 to 154 as on 31 March, 1978, Labour Secretary pleaded during evidence that the percentage of arrears of provident fund in relation to the contributions received had gone down from 1.8 per cent on 31 March, 1974 to 1.1 per cent on 31 March, 1978. The Committee are not impressed by this argument because when more and more industries come under the ambit of the Act, the total amount of contributions that pour in is bound to go up.

The Committee consider that the time has come when, instead of taking comfort at relating the total contributions with the total arrears and falling into complacency, Government must come to grips with the problem of mounting provident fund arrears. They therefore, recommend that a high level committee should be appointed to review the working of the Employees' Provident Fund Organisation with special reference to the problem of mounting arrears of provident fund contributions. The Committee may also be required to go into the adequacies of the existing regulatory and penal provisions of the Employees' Provident Fund Act and Scheme and suggest if necessary amendments for the smooth and orderly functioning of the Employees' Provident Fund Scheme.

The Committee are of the opinion that responsibility should be fixed for not collecting the arrears particularly in such cases where no adequate action is taken inspite of the large arrears existing for a long time.

121. A test check made by Audit in Andhra Pradesh, Assam, Maharashtra and West Bengal revealed 49 cases in Andhra Pradesh, Maharashtra and West Bengal where amounts totalling Rs. 153.74 lakhs were not paid to the trustees in respect of recognised provident fund. During evidence the representative of the Department of Revenue, however, informed the Committee that an analysis of the cases referred to in the Audit Paragraph had shown that only 32 cases related to recognised provident funds. In 31 out of these 32 cases, amounts were stated to have been paid within one year of the close of the accounting year. The Committee fail to understand why the Department could not bring the factual position to the notice of Audit before finalisation of the Audit Paragraph. The Committee recommend that in future all discrepancies of facts and figures contained in the Draft Audit Paragraph should be pointed out by the Department to the Audit soon after its receipt and these should be reconciled before finalisation and presentation of Audit Report.

122. The Committee find that while the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 provides for (i) the prosecution of exempted establishments under Section 14(2A) thereof and (ii) cancellation of exemption for non-transfer of provident fund contributions to their Boards of Trustees as also for non-compliance with the conditions governing grant of exemption, it does not provide for recovery of the amounts outstanding from the exempted establishments as arrears of land revenue and for levy of damages. The Ministry of Labour have informed the Committee that amendments to the Act to that effect are "under consideration". In view of the fact that the exempted establishments are in arrears to the tune of Rs. 10.76 crores as on 31 March, 1978, the Committee recommend that Government should take an early decision in this matter and initiate effective steps urgently to recover these arrears.

123. Under Section 14-B of the Employees Provident Fund Act and Miscellaneous Provisions Act, 1952 read with Government's Notification of 16 October, 1973, the powers to levy damages on employers who make default in the payment of contributions to the Employees Provident Fund vests with the Central Provident Fund Commissioner as also the Regional Provident Fund Commissioners. The proceedings to levy damages are quasi-judicial in nature. The Act does not provide for review of damages once levied. In their note dated 24 January, 1973, the Ministry of Law have opined that once a decision to levy damages has been taken, the authority levying the damages "becomes functus officio and cannot re-open the

case." However, if the defaulting employer has got any grievance against the order of the competent authority and if he satisfies the competent authority subsequently as to why the previous order passed by that authority is not in accordance with the provisions of the Act, then it is, according to the Ministry of Law, open to the Competent authority to decide the matter "as they deem fit". That Ministry have also made it clear that in such cases, Regional Provident Fund Commissioner "need not take the guidance from the Central Provident Fund Commissioner for his consideration." The Committee note with grave concern the fact that notwithstanding this enunciation of legal position by the Ministry of Law, there have been cases where the Central Provident Fund Commissioner went out of his way and suggested to the Regional Provident Fund a reconsideration of the levy. It is, however, true that the Central Provident Fund Commissioner had not done so suo moto but only on receipt of representations from the aggrieved employers, either direct to him or through Government. Information furnished by the Ministry of Labour indicates that though there has been no case where damages were completely waived at the instance of the Central Provident Fund Commissioner or otherwise, there have been numerous instances where damages once levied were reduced substantially. Howsoever, expedient the existing procedure may appear to be, the fact cannot be gain said that it lacks statutory backing in as much as the Central Provident Fund Commissioner has not been designated as the reviewing or appellate authority. The Committee accordingly recommend that the existing procedure of review and waiver/reduction of damages may be examined critically from all angles and placed on a statutory footing so as not to leave any scope for suspicion of collusion or corruption.

124. The Committee also find that Section 14-B of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 provides for recovery of damages "not exceeding the amount of arrears" in the case of employers who make defaults in the payment of any contributions to the Fund. As has already been stated in the preceding paragraph, the damages have, in many cases, been substantially reduced on review. This shows that the existing provision in the Section confers too wide a discretion on the Regional Provident Fund Commissioners and the Central Provident Fund Commissioner in the matter of extent of damages that can be levied. The Committee feel that the discretion should be limited by prescribing either in the Statute itself or in executive instructions norms for exercise of this discretion.

125. The Committee cannot but express their grave concern over the fact that income-tax authorities had been allowing tax relief

even on provident fund contributions which, though payable, had not actually been paid by the employers to the trustees Commissioners of funds recognised under the Income-tax Act. Tax relief allowed to assesseees under Section 80-C (which includes deduction allowed on provident funds as well) amounted to Rs. 21.77 crores in 1975-76 and Rs. 35.56 crores in 1976-77. "Although, it was explained during evidence that it was not possible to find out the tax relief in respect of Provident Fund alone, the Committee feel that the quantum of tax advantage obtained by the employers on that account is likely to be higher." The question whether in such cases tax relief can be granted depends on interpretation of the word "paid" occurring in Section 36(1)(iv) of the Income-tax Act. Under that Section of the Act deduction in the computation of income is allowable on any sum "paid" by the assessee as an employer by way of contribution towards a recognised provident fund. According to Section 43(2), "paid" means actually paid or "incurred" according to the method of accounting upon the basis of which the profits or gains are computed under the head "profits and gains of business or profession". The Committee note that the Ministry of Law had in their advice to the Ministry of Finance, inter alia, stated that 'it is a well-settled principle of law that nobody could take advantage of its own default (and that) if the employer would like to have the benefit of deductions of sums paid by way of contributions towards the recognised Provident Fund, it should comply with the conditions, namely, that it should actually pay over the deductions on account of the employees as well as its own contributions to the Trustees'. However, in the same advice while dealing with the justification for deductions claimed by employers even though the Provident Fund collections were not deposited with the Commissioners or Trustees of the Provident Fund, the Ministry of Law have stated that 'if an assessee maintains his accounts on the merchantile system and if it makes relevant book entries, the liability under the Act for payment is an accrued liability, could claim deductions under Section 36(1)(iv)'. The Committee feel that it could never have been the intention of Parliament that employers who hold back contributions payable to the trustees under the law should instead of being taken to task for such a default be afforded tax relief on such unpaid contributions. They recommend that this matter may be closely examined by Government and if there is a lacuna in the law which permits an interpretation leading to such an irrational deduction from gross income for tax purposes, it should be removed forthwith.

126. The Committee regret that though under Rule 74(4) of the Income tax Rules, the accounts of a recognised provident fund are

required to be prepared at intervals of not more than 12 months and are open to inspection by the income tax authorities, no such inspection has ever been conducted. The Committee recommend that accounts of recognised provident funds should be inspected at fixed intervals to see that such funds are not put to any misuse by unscrupulous employers.

127. Non-payment of provident fund contributions to the Provident Fund Commissioners or the Trustees is a clear violation of the conditions governing grant of recognition under the Income-tax Act. Yet, despite large-scale violation of this condition on the part of the employers, recognition was not withdrawn by the Department of Revenue even in a single case during the last three years. This is to say the least, deplorable. The Committee would like the Department to use the instrument of derecognition unhesitatingly to compel the recalcitrant employers to comply with the statutory requirement regarding payment of provident fund contributions to the Provident Fund Commissioners or the Trustees.

128. While the Employees Provident Fund and Miscellaneous Provision Act, 1952 contains penal provisions to deal with cases of default in payment of contributions in respect of funds covered under that Act, the Income-tax Act does not provide any penalties for violation of the conditions for the grant of the recognition of the fund (except derecognition of the fund which only has a future effect. Moreover, the irregular deductions claimed and allowed in the past do not stand affected as a result of derecognition. The Committee recommend that with a view to provide a deterrent to unscrupulous employers who may be tempted to misuse the employees provident fund, the Income Tax Act should also provide for same form of penalty including prosecution to be imposed on the employers in the event of breach of the terms of recognition.

129. The Committee are of the view that if administration of various funds operating in the country is to be improved, much will depend on whether and if so to what extent the Employers Provident Funds Organisation and the Income-tax Department are able to forge a coordinated approach to tackle various problems including the question of recovery of arrears of provident fund contributions. Surprisingly enough, there is at present no coordination machinery. Even lists of defaulters are not being exchanged between the Regional Provident Fund Commissioners and the Commissioners of Income-tax. The Committee recommend that a body consisting of representatives of the Ministry of Labour and Finance may be set up soon to chalk out the modalities with a view to bring about greater harmony between the work of the two organisations.

139). The Committee note that the Central Board of Direct Taxes issued a circular on 12th February, 1978 to the effect that verification of accounts of the recognised Provident Funds should be done every alternative year in Bombay and Calcutta charges and once in every four years in other charges. With a view to tackle the problem of verification of accounts of recognised provident funds effectively, the Board issued another circular to the Commissioners of Income-tax on 2nd August, 1973 calling for a list of recognised provident fund/approved gratuity funds by 15th August, 1973. Before issuing the second circular in 1973, the Board did not verify whether the first circular of 1971 had been implemented by the Commissioners and if so to what extent. On 22nd June, 1978, the Board issued yet another circular. This circular stipulated a procedure for withdrawal of recognition but did not call for lists of provident funds. It is indeed surprising that the documents which were considered essential and were called for as back as in 1973 were not even mentioned much less insisted upon, in the circular issued by the Board in 1978. The representative of the Board conceded during evidence that the Board had "not monitored the effect of this (1973) circular or whether the field officers are complying with the circular or not". The Committee need hardly emphasise that with the issue of instructions alone, Board's duty does not come to an end. They must also see to it that an effective Monitoring system is evolved to ensure that whatever instructions are issued are implemented otherwise the very purpose of issuing such instructions could be defeated.

NEW DELHI;
 February 19, 1979
 Magha 30, 1900 (S)

P. V. NARASIMHA RAO,
 Chairman
 Public Accounts Committee.

APPENDIX—I

(Vide Paragraph 10)

List of industries/classes of establishments to which the Employees Provident Funds and Misc. Provisions Act, 1952 applies:—

Original application to six industries
From 1st November, 1952

(1 to 6)

- (1) Cement;
- (2) Cigarettes;
- (3) Electrical, Mechanical or General Engineering Products;
- (4) Iron & Steel;
- (5) Paper;
- (6) Textiles (made wholly or in part of cotton or wool or jute or silk whether natural or artificial);

Extension of additional industries & classes of establishments

From 31st July, 1956

(7 to 19)

- (7) Edible oils and fats ;
- (8) Sugar;
- (9) Rubber & rubber products;
- (10) Electricity including generation, transmission and distribution thereof;
- (11) Tea (except in the State of Assam where the Govt. of Assam have instituted a separate Provident Fund Scheme for the Tea industry including Tea plantations);
- (12) Printing, including the process of composing types for printing; printing of letter press, lithography, photography or other similar process or book-binding but excluding printing presses covered under 'Newspaper Establishments' to which the Employees Provident Funds & Misc. Provisions Act has separately been extended under section 15 of the Working Journalists (Conditions of Service) & Misc. Provisions Act, 1955.
- (13) Stone ware pipes;
- (14) Sanitary wares;
- (15) Electrical porcel in insulators of high and low tension;
- (16) Refractories;

- (17) Tiles;
- (18) Matches;
- (19) Glass;

Note. Till the 31st March, 1962 the Scheme was not applicable to the following:

- (i) Match factories having annual production of five lakhs gross boxes of matches or less;
- (ii) Such glass factories and glass other than sheet glass factories as have an installed capacity of tons p.m. or less.

From 30th Sept. 1956

20 to 23

- (20) Heavy and fine chemicals including:

(The Act was actually enforced in this industry with effect from 31st July, 1957)

- (i) Fertilizers;
- (ii) Tarpetine;
- (iii) Rosin;
- (iv) Medical & Pharmaceutical preparations;
- (v) Toilet preparations;
- (vi) Soaps;
- (vii) Inks;
- (viii) Intermediates, dyes, colour lacs & toners.
- (ix) Fatty acids;
- (x) Oxygen, acetylene and carbondioxide gases;
- (21) Indigo;
- (22) Lac including shellac;
- (23) Non-edible vegetable and animal oils and fats;

From 31st December, 1956

- (24) Newspaper establishments;

From 31st January, 1957

- (25) Mineral oil refining;

From 30th April, 1957

- (26) Tea plantations (other than the tea plantations in State of Assam);

(26 to 30)

- (27) Coffee Plantations;
- (28) Rubber Plantations;
- (29) Cardamom Plantations;
- (30) Pepper Plantations;

From 30th November, 1957

(31 to 37)

- (31) Iron Ore Mines;
- (32) Manganese Mines;
- (33) Limestone Mines;
- (34) Gold Mines;
- (35) Industrial and power alcohol;
- (36) Asbestos Cement sheets;
- (37) Coffee Curing establishments;
- (38) Biscuit making industry including composite units making biscuits and products such as bread, confectionery and milk and milk powder;

From 30th April, 1958

From 30th April, 1959

From 31st May, 1960

(40 to 41)

From 30th June, 1960

(42 to 43)

From 31st December, 1960

(44 to 46)

From 31st May, 1961

From 30th June, 1961

(48 to 52)

- (39) Road motor transport establishment ;
- (40) Mica Factories;
- (41) Mica Mines;
- (42) Plywood;
- (43) Automobile servicing and repairing;
- (44) Rice Milling;
- (45) Dal Milling;
- (46) Flour Milling;
- (47) Starch;
- (48) Hotels;
- (49) Restaurants;
- (50) Establishments engaged in the storage or transportation or distribution of petroleum or natural gas or products of either petroleum or natural gas;
- (51) Petroleum or natural gas exploration prospecting, drilling or production;
- (52) Petroleum or natural gas refining;
- (53) Cinemas including preview theatres;
- (54) Film Studios;
- (55) Film production concerns;
- (56) Distribution concerns dealing with exposed films;
- (57) Film processing laboratories;
- (58) Leather and Leather products;

From 31st July, 1961

(53 to 57)

From 31st August, 1961

From 30th November, 1961

(59 to 60)

- (59) Stone-ware jars;
- (60) Crockery;

From 31st December, 1961

- (61) Every cane farm owned by the owner or occupier of a sugar factory or cultivated by such owner or occupier or any person on his behalf;

From 30th April, 1962

- (62) Every trading and commercial establishment engaged in the purchase, sale or storage of any goods, including establishment or exporters, importers, advertisers, commission agents and brokers, and commodity and stock exchanges, but not including banks or ware-houses established under any Central or State Act;

From 30th June, 1962

- (63) Fruit and vegetable preservation;

From 30th September, 1962

- (64) Cashewnuts;

From 31st October, 1962

- (65) Establishments engaged in the processing of treatment of wood including manufacture of hard-board or chip-board, jute or textile, wooden accessories, cork, products wooden furniture, wooden sports goods, cane or bamboo products, wooden battery separators;

(65 to 69)

- (66) Saw Mills;

- (67) Wood seasoning Kilns;

- (68) Wood preservation Plants;

- (69) Wood Workshops;

From 31st December, 1962

- (70) Bauxite Mines;

From 31st March, 1963

- (71) Confectionery;

From 30th April, 1963

- (72) Laundry and laundry services;

(72 to 76)

- (73) Buttons;

- (74) Brushes;

- (75) Plastic and plastic products;

- (76) Stationery products;

From 31st May, 1963

- (77) Theatres where dramatic performance or other forms of entertainment are held and where payment is required to be made for admission as audience or spectators;

(77 to 79)

- (78) Societies, clubs or associations which provide boarding or lodging or both or facility for amusement, any other service to any of their guests on payment;

- (79) Companies, societies, associations, clubs or troupes which give any exhibition or acrobatic or other performances or both, in any arena circular or otherwise or perform or permit any other form of entertainment in any place, other than a theatre, and require payment for admission into such exhibition or entertainment as spectators or audience.

<p><u>From 31st August, 1963</u> (80 to 81)</p>	<p>(80) Canteens;</p> <p>(81) Aerated water, soft drinks or carbonated water;</p>
<p><u>From 31st October, 1963</u></p>	<p>(82) Distilling and rectifying of spirits (not falling under industrial and power alcohol) and blending of spirits;</p>
<p><u>From 31st January, 1964</u> (83 to 84)</p>	<p>(83) Paint and varnish;</p> <p>(84) Bone crushing;</p>
<p><u>From 30th June, 1964</u> (85 to 86)</p>	<p>(85) Pickers;</p> <p>(86) China clay mones;</p>
<p><u>From 31st October, 1964</u> (87 to 92)</p>	<p>(87) Attorneys, as defined in the Advocate Act, 1961 (25 of 1961) ;</p> <p>(88) Chartered or registered accountants, as defined in the Chartered Accountants Act, 1949 (38 of 1949);</p> <p>(89) Cost & Works accountants within the meaning of the Cost and Works Accountants Act, 1959 (23 of 1959);</p> <p>(90) Engineers and engineering contractors not being exclusively engaged in building and construction industry;</p> <p>(91) Architects;</p> <p>(92) Medical practitioners and medical specialists;</p>
<p><u>From 31st December, 1964</u></p>	<p>(93) Milk and milk products;</p>
<p><u>From 31st January, 1965</u> (94 to 96)</p>	<p>(94) Travel agencies engaged in:</p> <p>(i) booking of international air and sea passages and other travel arrangements.</p> <p>(ii) booking of internal air and mail passages and other travel arrangements; and</p> <p>(iii) forwarding and clearing of cargo from and to overseas and within India;</p> <p>(95) Forwarding agencies engaged in the collection, packing, forwarding delivery of any goods including cargo loading, break-bulk service and foreign freight services.</p> <p>(96) Non-ferrous metals and alloys in the form of ingots;</p>
<p><u>From 31st March, 1965</u></p>	<p>(97) Breads;</p>
<p><u>From 30th June, 1965</u></p>	<p>(98) Stemming, redrying, harding, sorting, grading or packing of tobacco leaf;</p>

<u>From 31st July, 1965</u>	(99) Agarbatee (including dhoop and dhoopbatee)
(99 to 100)	(100) Magnesite mines;
<u>From 30th Sept. 1965.</u>	(101) Coir (excluding the spinning sector);
<u>From 31st December, 1965</u>	(102) Stone quarry producing roof and floor slabs, dimensions stones, monumental stones, and mosai chips;
<u>From 31st January, 1966</u>	(103) Bank doing business in one State or Union Territory and having no departments or branches outside that State or Union Territory;
<u>From 30th June, 1966</u>	(104) Tobacco industry, that is to say, any industry engaged in the manufacture of Cigars, Zarda, Snuff, qivam and Quarak from Tobacco ;
<u>From 31st July, 1966</u>	(105) Paper products;
<u>From 30th Sept., 1966</u>	(106) Licenced salt;
<u>From 30th April, 1967</u>	(107) Linoleum;
(107 to 108)	(108) Indoleum;
<u>From 31st July, 1967</u>	(109) Explosives;
<u>From 31st August, 1967</u>	(110) Jute baling or pressing;
<u>From 31st October, 1967</u>	(111) Fire-works and percussion capworks;
<u>From 30th November, 1967</u>	(112) Tent making industry;
<u>From 31st August, 1968</u>	(113) Barytes mines;
(113 to 119)	(114) Dolomite mines;
	(115) Fireclay mines;
	(116) Gypsum mines;
	(117) Kyanite mines;
	(118) Siliminite mines;
	(119) Steatite mines;
<u>From 31st December, 1968</u>	(120) Cinchona plantations;
<u>From 30th April, 1969</u>	(121) Ferro-Manganese;
<u>From 30th June, 1969</u>	(122) Ice and Ice Creams;
(122 to 123)	(123) Diamond mines;
<u>From 31st January, 1970</u>	(124) General insurance business;
<u>From 31st May, 1971</u>	(125) Establishments rendering expert services such as supplying of Personnel advice on domestic or departmental enquiries, thefts and pay roll irregularities to factories and establishments on certain terms and conditions as may be agreed upon between the establishment rendering expert services;

<u>From 30th November, 1971</u>	(126) Factories engaged in winding of thread and yarn reeling;
<u>From 31st March, 1972</u>	(127) Railway Booking Agencies run by the contractors or by other private estts. on commission basis;
<u>From 30th September, 1972</u>	(128) Cotton ginning, baling and pressing industry;
<u>From 31st March, 1973</u>	(129) Every mess not being a military mess;
<u>From 31st May, 1973</u>	(130) Katha making industry;
<u>From 31st August, 1973</u>	(131) Every establishment known as hospital run by any individual, association or institution;
<u>From 30th April, 1974</u>	(132) Beer manufacturing Industry;
<u>From 30th September, 1974]</u>	(133) Sorting, cleaning and teasing of cotton waste;
<u>From 30th November, 1974</u> (134 to 135)	(134) Societies, clubs, associations which render service to their members, without charging any fees over and above the subscription fee or membership fees;
<u>From 31st December, 1974</u>	(135) Garments making factories;
<u>From 30th June, 1975</u>	(136) Agricultural farms, Fruit Orchards Botanical gardens and Zoological gardens;
<u>From 31st July, 1976 †</u> (138 to 150)	(137) Soap Stone mines and establishments engaged in the grinding of soapstone;
	(138) Apatite mines;
	(139) Asbestos mines;
	(140) Calcite mines;
	(141) Ball Clay mines;
	(142) Corundum mines;
	(143) Emerald mines;
	(144) Feldspar mines;
	(145) Silica (sand) mines;
	(146) Quartz mines;
	(147) Ochre mines;
	(148) Chromite mines;
	(149) Graphite mines;
	(150) Fluorite mines;

From 28th Feb., 1977

(151 to 153)

(151) Estts. which are factories engaged in the manufacture of glue and gelatine.

(152) Stones quarries producing stone chips, stone sets, stone boulders and ballasts.

(153) Establishments engaged in fish processing and non-vegetable food preservation Industry including bacon factories and pork processing plants.

From 31st May, 1977

(154) Engaged in the manufacture of Beedi Industry.

APPENDIX—II

(Vide paragraph 52)

Statement showing details of penalties levied in cases of default in payment of Provident Fund Contributions.

ANDHRA PRADESH

REGIONAL PROVIDENT FUND COMMISSIONER (17 cases)

Sl. No.	Name of the Company	Amount as per para	Action taken
1	2	3	4
		Rs.	
1	M/s Andhra Foundry & Madmie Co. Ltd., Hyderabad.	27,278	This relates to the assessment years 1972-73 & 1973-74. The amount shown is the total of the balance of Rs. 12,124/- and Rs. 15,134/- as on 31-3-1972 and 31-3-73 respectively. The RPFC has informed that the outstanding were paid before 20th April, 1972 and 20th April, 1973 respectively. No action was, therefore, taken.
2	M/s Minicon Insulated Wires (P) Ltd.	1,068	This relates to assessment year 1972-73. The RPFC has informed that it was paid within 20 days of the last day of accounting period. No action was, therefore, taken.
3	M/s Asam Zahi Mill Ltd.	50,11,865	The RPFC has informed that the outstanding amount as on 31-3-1973 was Rs. 15,84,866/-. The company was taken over by N.T.C. under Sick Textile Undertaking (Nationalisation) Act 1974. The RPFC has filed a claim of Rs. 27,76,378/- before the Commissioner appointed under the said Act. This includes interest for non-payments of instalments of the pre-take over period of Rs. 10,28,204/-. The claim of Provident Fund gets the third priority under section 21 of the said Act. The enquiry regarding the claim was last posted on 6th and 7th June, 1978 but was adjourned.

1	2	3	4
			Rs.
			There are no outstanding as on 30th September, 1977 except that of pre-take over period.
4	M/s Indian Detainators Ltd. (Now IDL Chemical Ltd.)	98,623	This relates to the Assessment year 1973-74. The balance at the end of the accounting period 31-3-1973 is Rs. 79,531/-. The RPFC has informed that the outstanding balance was paid before 20th April, 1973. No action was, therefore, taken.
5	M/s Deccan Ayurvedeshram Pharmacy Ltd.	739	This relates to the assessment year 1973-74. The R.P.F.C. has informed that the outstanding balance was paid on 14th April, 1973. No action was, therefore, taken.
6	Haivin Scientific Optics Pvt. Ltd.	2,488	This relates to the assessment Years 1972-73 and 1973-74. The R.P.F.C. has informed that the outstanding balances of Rs. 914/- and Rs. 1,101/- were paid before 30th April, 1972 and 30th April, 1973 respectively. No action was, therefore, taken.
7	M/s Hylite Products Ltd.	164	This relates to the assessment year 1972-73. The R.P.F.C. has informed that the outstanding balance was paid on 9th April, 1971. No action was, therefore, taken.
8	M/s Hyderabad Roller and Floor Mills	1,536	This relates to the assessment years 1971-72 and 1972-73. Rs. 1,182/- and Rs. 777/- were the unpaid balances at the close of the relevant accounting periods (31st Dec.). The RPFC has informed that amount were paid within the 20 days of the close of respective accounting period. No action was, therefore, taken.
9	M/s Telengana Spinning and Weaving Mills	4,503	This relates to the assessment year 1971-72. The amount has been paid before 30-4-71 i.e. one month of the end of the relevant accounting period. No action was, therefore, taken.
10	M/s Hyderabad Tin Products.	6,130	This relates to the assessment years 1972-73 and 1973-74. Rs. 1,961/- and Rs. 529/- were the unpaid balances at the close of the relevant accounting periods (31st December). The amounts have been paid within 20 days of the close of the relevant accounting. No action was, therefore, taken.

- 11 M/s Kakati Marsbak Industries (P) Ltd. 5,196 This relates to the assessment year 1971-72. The RPFPC has informed that the outstanding balance was paid within 20 days of the close of the accounting period. No action was, therefore, taken.
- 12 Hyderabad Chemicals & Pharmaceutical Works Ltd. 22,628 This relates to assessment year 1972-73. The RPFPC has informed that the payment was made before 20 days of the close of the accounting period. No action was, therefore, taken.
- 13 Kirshi Foundry (P) Ltd. 24,632 Rs. 3,563/- and Rs. 13,641/- are outstanding balances at the close of the accounting periods (31st December) relevant to assessment year 1971-72 and 1973-74. The RPFPC has informed that the payments were made within 20 days of the close of the relevant accounting periods. No action was, therefore, taken.
- 14 Omar Khayyam Winery (P) Ltd. 26,735 Rs. 15,773/- and Rs. 10,963/- are outstanding balances at the end of the accounting period (31st March) relevant to the assessment year 1971-72 and 1972-73. The RPFPC has informed that the payments have been paid within 20 days of the close of the relevant accounting periods. No action was, therefore taken.
- 15 M/s Hyderabad Tools (P) Ltd. 9,610 The outstanding balances at the close of the relevant accounting periods were as under :
- | | Rs. |
|---------|------|
| 1971-72 | 1979 |
| 1972-73 | 1994 |
| 1973-74 | 2342 |
| 1974-75 | 3355 |
- The RPFPC has informed that the payments were made within 20 days of the close of the accounting periods. No action was, therefore, taken.
- 16 M/s Commercial Chemical Co. India (P) Ltd. 620 This relates to assessment year 1971-72 and 1972-73. Rs. 108/- and Rs. 512/- were outstanding at the close of the relevant accounting period (31st March). The RPFPC has informed that amounts were paid within 20 days of the relevant accounting periods. No action was, therefore, taken.
- 17 M/s Wood and Constructions Industries (P) Ltd. 341 This relates to Assessment years 1971-72 and 1973-74. Rs. 100/- and Rs. 120/- were outstanding at the close of the relevant accounting periods. The RPFPC has informed that the amounts were paid within 20 days of the close of the accounting period. No action was, therefore, taken.

ASSAM

AMOUNT NOT PAID TO REGIONAL PROVIDENT FUND COMMISSIONER (17 Cases)

Sl. No.	Name of the Company	Amount not paid	Action Taken
1	2	3	4
		Rs.	
1	Tezpur Electric & Engg. Co. (P) Ltd., Tezpur	37,573	The default occurred during the period relevant to assessment years 1964-65 to 1973-74. During the period from March, 1969 to April, 1970, a sum of Rs. 26,677.97 was paid. Certificate proceedings under section 8 of the Employees' Provident Fund Act were initiated to effect recovery through the Collector. Complaint was also filed under section 406/409 I.P.C.
2	Dhulbri Plywood Factory, Dhulbri	7,260	The assessment years involved are 1967-68 to 1973-74. During 1968 to 1977, a sum of Rs. 14,954.35 was paid out of the principal amount. Damages amounting to Rs. 12,025/- were also charged out of which Rs. 2,300/- were recovered. Certificate proceedings were initiated to effect recovery through the Collector.
3	Cachar Plywood Ltd., Cachar	27,712	Assessment years involved are 1969-70 to 1973-74. The Company continues to be defaulter. Certificate proceedings were duly initiated to effect recovery through the Collector. The assets of the establishment were put to auction but the auction was not put through due to the fact that low bid was offered.
4	Assam Shillianite Ltd., Gauhati	1,37,560	The assessment years involved are 1959-60 to 1972-73. The company continues to be in default. It was ultimately closed in 1974. Action under section 8 of the Employees' Provident Fund Act, 1952 to initiate certificate proceedings was taken.

- Prosecution cases were launched. Complaint was also filed under section 406/409 I.P.C.
- 5 Assam Frontier Times Industrial Co-operative Corporation, Shillong. 36,726 The default occurred during the period relevant to assessment years 1962-63 to 1971-72. During the period May, 1965 to January, 1971, a sum of Rs. 10,180.50 was paid. Damages were charged amounting to Rs. 10,697.40 in respect of this period. These are also to be recovered. Certificate proceedings were also initiated to effect recovery through the Collector. Prosecution was launched in January, 1969. The company ultimately went into liquidation and claim was registered with the Official Liquidator.
- 6 Gauhati Press (P) Ltd., Gauhati 32,642 The period of default covers assessment years 1966-67 to 1974-75. During this period, a sum of Rs. 24,646.75 was recovered. In view of the default, damages amounting to Rs. 15,012.55 were charged for this period, which are to be recovered. Certificate proceedings were initiated to effect recovery through the Collector. Prosecution has also been launched.
- 7 Himatsingka Motor Works Ltd., Gauhati 7,790 The period involved is assessment years 1968-69 to 1973-74. According to the records of the Regional Provident Fund Commissioner, the default was only in respect of Rs. 229.50, during this period which was collected in July, 1967.
- 8 Associated Industries Assam Ltd., Gauhati 35,936 The period of default covers assessment years 1971-72 to 1974-75. A sum of Rs. 27,076/- was recovered during this period. In view of the default, damages amounting to Rs. 14,413/- were charged which are to be recovered. Certificate proceedings were initiated to effect recovery through the Collector. Prosecution was launched in April, 1975. In March, 1974, complaint was also lodged under section 406/409 I.P.C.
- 9 G. Jandial & Co., Gauhati 3,089 The period of default covers assessment years 1966-67 to 1974-75. For the default, damages amounting to Rs. 1,760.30 were charged, out of which Rs. 609.25 were recovered. Prosecution case has been filed.
- 10 Goenka Engg. Works, Shillong 31,122 The period of default covers assessment years 1961-62 to 1974-75. No payment has been recovered as the concern has challenged the applicability of the provisions of the Employees' Provident Fund Act, 1952.

1	2	3	4
11	Assam Convas Craft Industries, Gauhati	Rs. 18,954	The period of default covers assessment years 1972-73 to 1974-75. During the period 1971-72 to 1976-77, a sum of Rs. 20,159 was paid. In respect of the default for the period, damages amounting to Rs. 2,943.05 were charged. Certificate proceedings were initiated to effect recovery through the Collector. Prosecution has also been launched.
12	Varat Timber (Assam) (P) Ltd.	21,242	The period of default is from assessment years 1973-74 to 1975-76. According to the records of Regional Provident Fund Commissioner, the entire amount has been recovered during this period and there is nothing outstanding.
13	Khowai, Tripura	26,995	The period of default ranges from assessment years 1972-73 to 1974-75. A sum of Rs. 7,995.75 was paid during this period. Certificate proceedings were initiated to effect recovery through the Collector. Prosecution cases were launched and a complaint was also filed under section 406/409 I.P.C.
14	Devasthal, Tripura	4,939	The period of default is from assessment years 1972-73 to 1974-75. A sum of Rs. 2,077.50 was paid. For the balance certificate proceedings were initiated to effect recovery through the Collector.
15	Murticherra, Tripura	79,749	The period of default covers assessment years 1972-73 to 1974-75. A sum of Rs. 66,775.50 has been paid during this period. In view of the default, certificate proceedings were initiated. Prosecution were launched and a complaint was also filed under section 406/409 I.P.C.
16	Nothing Cherra, Tripura	4,279	The period of default is from assessment years 1972-73 to 1974-75. During this period, from April, 1972 to September, 1974, a sum of Rs. 3,200/- was paid. Certificate proceedings were initiated to effect recovery through the Collector.
17	Şonamukhi	23,746	The period of default is from A.Y. 1972-73 to 1974-75. During October, 1971 to April, 1974, a sum of Rs. 1,8960.50 has been paid. Damages amounting to Rs. 6,656.80, were charged in

respect of default from May, 1971 to July, 1973. These are yet to be recovered. Certificate proceedings were initiated under section 8 of the Employees' Provident Fund Act to effect recovery through the Collector.

MAHARASHTRA

AMOUNTS NOT PAID TO REGIONAL PROVIDENT FUND COMMISSIONER (11 CASES)

S1. No.	Name of the Company	Amount not paid	Action taken
1	2	3	4
1	M/s. Shamsher Sterling Cable Corporation Ltd.	(Rs.) 2.63 lakhs	The company continues to be a defaulter. The amount relates to the assessment years 1971-72 to 1973-74. Certificate proceedings were initiated under section 8 of the Employees' Provident Fund Act, 1952, to effect recovery through the Collector. Complaints were filed under section 406/409 I.P.C. Prosecution proceedings under section 14 of the E.P.F. Act were also launched. Damages amounting to Rs. 1,69,804.85 were charged, by the Regional Provident Fund Commissioner. The Company has gone in liquidation. The claim has been lodged for the entire amount with the Official Liquidator.
2	M/s. National Cotton Products (P) Ltd.	1.18 lakhs	The company continues to be a defaulter. The amount in question relates to the assessment years 1967-68 to 1971-72. Certificate proceedings under section 8 of the EPF Act were initiated. The Company went into liquidation on 25-8-1970 and claims have been filed with the Official Liquidator for the unpaid contributions and damages charged amounting to Rs. 67,799.25.
3	M/s. Hindustan Wire Netting Co. Ltd.	4.13 lakhs	The company continues to be a defaulter. The assessment years involved are 1973-74 to 1975-76. On account of delay, damages were charged by the RPF Commissioner amounting to Rs. 3,94,404. Complaint under section 406/409 I.P.C. was filed. Prosecution case under section 14 of the EPF Act are also stated to have been filed and are pending in the Court. The company is reported to have gone into liquidation in February, 1975. Claim has been filed with the Official Liquidator on 15th January, 1976 for the entire amount

1	2	3	4
4	M/s. Digvijay Textile Mills Ltd.	10.35 lakhs	The company continues to be a defaulter. The amount relates to assessment years 1963-64 to 1970-71. Certificate proceedings under section 8 of EPF Act were initiated to effect recovery through the Collector. Prosecution under section 14 of the EPF was launched in June, 1975 but the same was dismissed as time-barred. Appeal to Supreme Court is being filed. Management of the mill was taken over by the Central Government in July, 1969 under Industrial Development Regulation Act and subsequently handed over to National Textiles Corporation in April, 1974. The claims have been filed before the Claims Commissioner appointed by the Govt. of India for the entire amount.
5	M/s Sakseria Cotton Mill Ltd.	12.29 lakhs	The company continues to be in default. The amount shown in Audit para relates to assessment years 1966-67 to 1968-69. The amount of Rs. 1,95,942 has been recovered in 16 monthly instalments. Damages amounting to Rs. 5,55,994 were charged by the Regional Provident Fund Commissioner. Prosecution proceedings under section 14 of the E.P.F. Act were launched but writ petition was filed on behalf of the company in the Calcutta High Court and stay order was obtained on the understanding to pay the arrears in instalment. The company went into liquidation on 12th March, 1969 under the High Court's order. The RPF Commissioner has filed claim before the Official Liquidator for the following amounts : Arrears of Employees P.F. contribution. Rs. 1,15,000.00 Arrears of Employees (Company's) contribution of P.F. Rs. 13,10,066.75 Arrears of Administration charges Rs. 27,204.75 Damages u/s. 14B of EPC Act, 1952. Rs. 5,55,994.95
6	M/s. Garment Cleaning Works	1.38 lakhs	The concern continues to be a defaulter. The exact amount of arrears recoverable is in dispute between the RPF Commissioner and the concern. The damages amounting to Rs. 2,54,429 were charged by the RPF Commissioner and these are outstanding. RPF Commissioner also filed a complaint

u/s. 406/409 IPC. Prosecution u/s. 14 of the EPF Act has also been launched against the concern and in one case the Court have ordered 3 months' simple imprisonment and a fine of Rs. 3,000. The concern protested against the above decision in appeal in the Sessions' Court. Recovery certificate under section 8 of the EPF Act were also issued from time to time and the Collector attached the various assets of the concern for the purpose of recovery of arrears.

7 M/s. Structural Engineering Ltd. 2.79 lakhs

The company continues to be a defaulter. The amount in question relates to assessment years 1967-68 and 1968-69. Prosecution proceedings were launched for the default in respect of arrears and one of the directors were sentenced by the Magistrate to undergo simple imprisonment for six months in addition to a fine of Rs. 1,000 which on appeal was reduced by the High Court to a fine of Rs. 1,000 failing of which simple imprisonment for six months was ordered. Certificate proceedings under section 8 of the EPF Act were initiated for recovery of the arrears through the Collector from time to time. An application has been filed in the High Court by the RPF Commissioner *u/s. 14B of the Act* praying for levy *u/s. 146 of the Companies Act, 1956* for assessment and recovery of damages *u/s. 14B of the EPF Act.*

63

The company has been ordered to be wound up on 19th December, 1968 by the High Court and accordingly claim of Rs. 10,38,421 has been filed before the Official Liquidator on 4-3-1970.

8 M/s. New Kaiser (I) Hind Spg. and Wvg. Co. Ltd. 16.14 lakhs

The company continues to be in default. The assessment years involved are 1966-67 to 1968-69. The company closed down its business on 17-6-68 and went into liquidation from 26th April, 1968. The RPF Commissioner has filed claim with the Official Liquidator for Rs. 20,62,278. The RPF Commissioner launched prosecution case *u/s. 406/409 IPC* for the defaults but the same were withdrawn by the Government of Maharashtra in April, 1969 as a result of an understanding between the Government of Maharashtra and the earlier management in view of the fact that the management was being taken over by the State Government. The Maharashtra Government has

now taken over the management from the Official Liquidator by virtue of High Court's order dated 1-8-1969.

9. M/s. New Mahalaxmi Silk Mills Ltd. 1.08 lakhs
The amount in question relates to the assessment year 1975-76. The entire amounts appears to have been paid during June, 1975 to Nov., 1975. The question of levy of damages u/s. 14B for the period of default under consideration is still being considered by the RPF Commissioner.
10. M/s. Jaifabs Textiles Mills Pvt. Ltd. 4.10 lakhs
The amount in question relates to the assessment years 1974-75 and 1975-76. The company was ordered to be wound up by the High Court as a result of a suit filed by Bank of Baroda to secure creditors for recovery of its dues. The company continues to be in default. Complaint u/s. 406/409 IPC was filed. Prosecution proceedings u/s. 14 of the EPF Act are stated to have been initiated by the RPF Commissioner. These are pending with the Metropolitan Magistrate. Recovery certificates under section 8 of the EPF Act were issued through the Collector who advised the RPF Commissioner to file claim before the High Court Receiver. Accordingly for the entire amount outstanding claim has been filed with the Official Liquidator on 12th July, 1976. So far no recovery has been effected.
11. M/s. W.G. Forge & Allied Ind. Ltd. 5.26 lakhs
The amounts shown in the audit para relate to workers and company's contribution for January and February, 1975. These amounts were paid in March, 1975 and April, 1975 respectively and nothing is outstanding in respect of the amounts shown in the Audit para. No action was taken.

ASSAM

AMOUNT NOT PAID TO TEA PLANTATION PROVIDENT FUND COMMISSIONER

(13 cases)

Sl. No.	Name of the Company	Amount not paid (Rs.)	Action taken										
1	2	3	4										
1	Socklating Tea Estate	5,33,732	<p>Assessment years involved are 1960-61 to 1975-76. The Tea Plantation Commissioner had initiated certificate proceedings u/s 8 of the EPF Act, 1952 to effect recovery of the balance as arrears of land revenue through the Collector. Rs. 3,09,000/ have been collected upto 30-9-1974. The Provident Fund Commissioner has charged the following amounts as damages:—</p> <table border="1"> <thead> <tr> <th>Period</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1. 1-3-1960 to 30-9-1974</td> <td>1,33,430.75</td> </tr> <tr> <td>2. 1-10-1974 to 31-3-1977</td> <td>2,04,962.52</td> </tr> <tr> <td>3. 1-4-1977 to 31-12-1977</td> <td>1,10,529.60</td> </tr> <tr> <td>4. 1-1-1978 to 31-3-1978</td> <td>47,568.97</td> </tr> </tbody> </table> <p>The balance of Rs. 2,24,723/- and the damages levied are outstanding. The employer continues to be in default.</p>	Period	Amount	1. 1-3-1960 to 30-9-1974	1,33,430.75	2. 1-10-1974 to 31-3-1977	2,04,962.52	3. 1-4-1977 to 31-12-1977	1,10,529.60	4. 1-1-1978 to 31-3-1978	47,568.97
Period	Amount												
1. 1-3-1960 to 30-9-1974	1,33,430.75												
2. 1-10-1974 to 31-3-1977	2,04,962.52												
3. 1-4-1977 to 31-12-1977	1,10,529.60												
4. 1-1-1978 to 31-3-1978	47,568.97												
2	Sephinjuribhee, Tea Estate	3,34,031	<p>Assessment years involved are 1972-73 to 1976-77. The Tea Plantation Commissioner had initiated certificate proceedings u/s 8 of the EPF Act, 1952 to effect recovery of the balance as arrears of land revenue through the Collector. The amount has been collected upto 16-8-1975. The tea Plantation Provident Fund Commissioner charged damages of Rs. 34,195.39 which are only outstanding. No amount of principal contribution to Provident Fund is outstanding.</p>										

1	2	3	4								
3	Sapoi Tea Estate	2,54,673	<p>Assessment year involved are 1970-71 to 1975-76. The Tea Plantation Commissioner had initiated certificate proceedings u/s 8 of the EPF Act, 1952 to effect recovery of the balance as arrears of land revenue through the Collector. The amount has been collected and there is nothing outstanding since 1-1-1975. The Tea Plantation Provident Fund Commissioner charged the following amount as damages :</p> <table border="0"> <thead> <tr> <th data-bbox="935 338 997 354"><i>Period</i></th> <th data-bbox="1521 338 1590 354"><i>Amount</i></th> </tr> </thead> <tbody> <tr> <td data-bbox="949 370 1231 386">1. 21-1-1970 to 21-5-1972</td> <td data-bbox="1496 370 1590 386">61,536.88</td> </tr> <tr> <td data-bbox="949 402 1240 418">2. 22-5-1972 to 31-12-1972</td> <td data-bbox="1496 402 1590 418">14,967.56</td> </tr> <tr> <td data-bbox="949 434 1231 450">3. 1-1-1973 to 29-12-1974</td> <td data-bbox="1496 434 1590 450">28,709.17</td> </tr> </tbody> </table> <p>The amount of Rs. 1,05,213.61 charged as damages is outstanding.</p>	<i>Period</i>	<i>Amount</i>	1. 21-1-1970 to 21-5-1972	61,536.88	2. 22-5-1972 to 31-12-1972	14,967.56	3. 1-1-1973 to 29-12-1974	28,709.17
<i>Period</i>	<i>Amount</i>										
1. 21-1-1970 to 21-5-1972	61,536.88										
2. 22-5-1972 to 31-12-1972	14,967.56										
3. 1-1-1973 to 29-12-1974	28,709.17										
4	Nilpur Tea Estate	1,32,350	<p>Assessment years involved are 1974-75 to 1976-77. The Tea Plantation Commissioner had initiated certificate proceedings u/s 8 of the EPF Act, 1952 to effect recovery of the balance as arrears of land revenue through the Collector. The amount has been collected by 6-8-1975. The Tea Plantation Provident Fund Commissioner charged damages of Rs. 50,757.21 which is only amount to be recovered.</p>								
5	Dolaguri Tea Estate	2,53,786	<p>Assessment years involved are 1971-72 to 1974-75. Certificate proceedings u/s 8 of the EPF Act, 1952 were initiated to effect recovery through the Collector. The amount has been collected upto 2-1-1974. The Tea Plantation Provident Fund Commissioner Charged damages of Rs. 50,757.21 which is the only amount to be recovered.</p>								
6	Chardwar Tea Estate	1,72,706	<p>Assessment years involved are 1971-72 to 1976-77. A sum of Rs. 98,780 has been collected by 7-8-1975. Certificate proceedings u/s 8 of the EPF Act, 1952 were initiated to effect recovery through the Collector. The T. P. Provident Fund Commissioner also charged damages amounting to Rs. 41,955.60 which is to be collected in addition to an amount of Rs. 71,641.59 on account of principal.</p>								

7	Mahorjan Tea Estate	6,30,086	Assessment years involved are 1968-69 to 1974-75. The entire amount has been recovered upto 31-3-1974. Certificate proceedings u/s 8 of the EPF Act, 1952 were initiated to effect recovery through the Collector. The Tea Plantation Provident Fund Commissioner charged damages amounting to Rs. 36,614.73 which are still to be recovered.
8	Tetakoojan Tea Estate	4,19,447	Assessment years involved are 1966-67 to 1974-75. Certificate proceedings u/s 8 of the EPF Act, 1952 were initiated by Tea Plantation Provident Fund Commissioner to effect recovery through the Collector. Proceeds of land sales attached against certificate dues. Damages amounting to Rs. 1,15,753.25 were charged which are outstanding alongwith the principal amount of Rs. 4,69,911/-.
9	Dooria Tea Estate	6,01,343	Assessment years involved are 1967-68 to 1975-76. A Sum of Rs. 4,75,000 has been recovered. Certificate proceedings u/s 8 of the EPF Act, 1952 were initiated to effect recovery through the Collector. The Tea Plantation Provident Fund Commissioner charged damages amounting to Rs. 1,82,335.35 which are outstanding along with an amount of Rs. 2,55,129.43 on account of principal amount of contributions.
10	Bhubrighat Tea Estate	2,88,996	Assessment years involved are 1971-72 to 1973-74. The entire amount was recovered upto 30-12-1972. Certificate proceedings u/s 8 of the EPF Act, 1952 were initiated for recovery of dues through the Collector. The Tea Plantation Provident Fund Commissioner also charged damages amounting to Rs. 38,510.69 which are to be recovered.
11	Bogidhola Tea Estate	2,07,987	Assessment years involved are 1971-72 to 1975-76. A sum of Rs. 1,08,000 has been recovered. Certificate proceedings u/s 8 of the EPF Act, 1952 were initiated for recovery through Collector. The TPF Commissioner has charged damages amounting to Rs. 53,109 which are outstanding along with the principal amount of contribution of Rs. 1,04,436.66. A further sum of Rs. 60,092.99 for the subsequent period 13-6-1974 to 28-12-1977 has fallen in arrears.

1	2	3	4
12	Tonganagaon Tea Estate	2,17,738	Assessment years involved are 1967-68 to 1972-73. The entire amount on account of principal has been collected upto 1-1-1972. Certificate proceedings u/s 8 of the EPF Act, 1952 were initiated for effecting recovery through the Collector. The RPFC charged damages amounting to Rs. 65,594.24 which are to be recovered.
13	Chenijan Tea Estate	2,62,377	Assessment years involved are 1972-73 to 1976-77. The entire amount has been collected upto 1-11-1975. Certificate proceedings u/s 8 of the EPF act, 1952 were initiated to recover the amount through the Collector. The TPF Commissioner also charged damages of Rs. 87,349.93.

APPENDIX— III

(Vide paragraph 59)

Part I—Unexempted Establishments

Statement showing the details of the defaulting un-exempted establishments which were in arrears of Provident Fund contributions amounting to more than Rs. 50,000/- as on 31-3-1977.

REGION: ANDHRA PRADESH					
Sl. No.	Name of the establishment in default of more than Rs. 50,000	Amount in arrears (Rs. in lakhs)	Period to which it relates.	Steps taken for recovery and results achieved.	Whether prosecution was launched and if so, with what results.
(1)	(2)	(3)	(4)	(5)	(6)
1	M/s. Shalimar Biscuit Company, Hyderabad.	1.05	11/72 to 9/74	Revenue recovery proceedings initiated. Official Liquidator has been informed that the provident fund dues should be considered as secured credit. He had asked for a claim in an affidavit which was already submitted and again a copy was sent on his request.	—
2	M/s. Azam Jahi Mills Limited, Warangal.	17.88	11/66 to 4/71	State Government has been addressed for payment of dues for the period they were running the Mill Nationalised. Claims have been filed with the Assistant Claims Commissioner at Bangalore.	—
3	M/s. Andhra Scientific Company Limited, Michilipatnam.	8.50	8/66 to 10/71	The Authorised Controller was asked to pay the arrears in monthly instalments along with current contributions. The management have remitted a sum of Rs. 90,013.50 in Account No. 1 towards both shares.	—

(1)	(2)	(3)	(4)	(5)	(6)
4	M/s. Natraj Spinning Mills Limited, Mirmal, Adilabad District.	0.61	3/68 to 7/70	Revenue Recovery proceedings initiated. The claims have been filed with the Assistant Claims Commissioner at Bangalore.	—
5	M/s. Tirupathi Cotton Mills, Limited, Renigunta.	4.62	8/73 to 2/74 and 7/74 to 8/74	Revenue Recovery proceedings initiated. The claims have been filed with the Assistant Claims Commissioner at Bangalore.	—
6	M/s. Karimnagar Cooperative Spinning Mills Limited, Anthergaon.	1.33	10/75 to 2/77	Revenue recovery proceedings initiated.	—
7	M/s. Anthergaon Textile Cooperative Spinning Mills Limited, Anthergaon.	1.38	9/75 to 2/77	Revenue recovery proceedings initiated.	—
8	M/s. Adoni Cotton Mills Limited, Adoni, Distt. Kurnool.	0.77	3/76 to 7/76	Revenue recovery proceedings initiated. Nationalised.	Prosecution has been filed under section 14A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 before the Magistrate, Adoni. High Court of Andhra Pradesh has granted stay against all actions initiated by the Regional Provident Fund Commissioner, Andhra Pradesh.
9	M/s. Andhra Cotton Mills Limited, Proddutur.	0.58	2/76 to 12/76	Since the Mill was under closure time for clearing arrears given upto end of April, 1977. The establishment has remitted the dues for January and February 1977 after re-opening.	

10	M/s. Shahsons Private Limited, Hyderabad.	0-65	9/76 to 2/77	Revenue recovery proceedings initiated. (Time given up to 15-4-1977 to clear off the employees' share.)
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REGION: ASSAM

1	M/s. Assam Sillimanite Limited, Gauhati, Assam.	2-70	12/69 to 12/72	Revenue recovery proceedings have been initiated.	18 prosecution cases were filed. The cases ended in conviction and a fine of Rs. 80/-.
2	M/s. P.W.D. Mechanical Workshop, Jorhat.	2-82	6/58 to 4/76	Revenue recovery proceedings initiated.	—
3	M/s. P.W.D. Mechanical Workshop, Gauhati.	7-23	6/58 to 5/74	Revenue recovery proceedings initiated.	—
4	M/s. State Transport, Assam.	0-64	5/59 to 4/69	Revenue recovery proceedings initiated.	—
5	M/s. Associated Industries, Chandrapur, Kamrup, Assam.	1-44	(Past accumulations as on 31-12-72 and from 1/70 to 1/74) 12/65 to 3/72	Revenue recovery proceedings initiated.	—
6	M/s. Everest Cycle, Gauhati, Assam.	0-53	12/74 to 9/75	The establishment has been taken over by the State Government as sick unit. The matter was taken up with the State Government.	—
7	M/s. Assam Bengal Cement Company Limited (Komrrah Lime Stone, Meghalaya), Bholaganj.	0-52	(Past accumulations as on 30-11-1957) 12/57 to 7/59 and 3/65 to 9/65.	Revenue recovery proceedings have been initiated.	Prosecution cases filed.
8	M/s. Presbyterian Church, Synod Hospital, Mizoram.	0-84	9/73 to 7/76	Revenue recovery proceedings initiated.	Prosecution cases filed.
9	M/s. Murticherra Tea Estate, Tripura.	0-98	5/71 to 5/73, 8/73 to 10/73 and 8/74 to 10/75.	Revenue recovery proceedings initiated.	Prosecution cases filed.

(1)	(2)	(3)	(4)	(5)	(6)
REGION : BIHAR					
1	M/s. Raibahadur Hurdutroy Motilal Jute Mills Private Limited, Katihar, Bihar.	36.28	3/73 to 3/76	Revenue recovery proceedings have been initiated.	Prosecution cases filed.
2	M/s. Reliance Firebricks and Pottery Company Limited, Dhanbad.	14.32	3/69 to 2/76	Do.	Do.
3	M/s. Domchanch Main Factory of C.M.I. Limited, Hazaribagh.	10.90	6/68 to 7/75 and 9/75	Do.	Do.
4	M/s. Tisri Mica Factory of C.M.I. Limited, Tisri, Giridih.	2.90	3/69 to 9/75	Do.	Do.
5	M/s. Eastern Manganese and Minerals Limited, Domchanch.	3.01	5/68 to 9/75	Do.	Do.
6	M/s. Sitapur Sugar Works Limited, Bihta, Bihar.	2.20	1/68 to 4/68, 1/70 to 7/70, 9/74 to 1/76	Do.	Prosecution cases filed. Cases pending and factory taken over by the State Government.
7	M/s. South Bihar Sugar Mills Limited, P.O. Bihta, Bihar.	4.13	3/71 to 11/73	Revenue recovery proceedings initiated.	Prosecution cases filed.
8	M/s. Bihar Sugar Works, Pachru- khi, Siwan, Bihar.	13.23	5/72 to 5/75	Do.	Prosecution cases filed. The establishment is closed.
9	M/s. Arthur Butler and Company Limited, Muzaffarpur.	1.57	5/71 to 12/71	Revenue recovery proceedings initiated. Instalment facilities have been granted.	Prosecution cases filed.

10	M/s. Nagrath Firebricks and Pottery Private Limited, Dhanbad.	1.30 5/73 to 2/77	Revenue recovery proceedings have been initiated.	Prosecution cases filed up to 7/77.
11	M/s. Bihar Flying Club Limited, Patna.	1.37 6/63 to 11/74	Do.	Prosecution cases filed.
12	M/s. Britannia Engineering Company Limited, Patna.	3.86 6/70 to 3/73	Do.	—
13	M/s. Khandelwal Glass Works, Ambona, Dhandad.	1.36 2/64 to 1/68	Do.	Prosecution cases filed.
14	M/s. Gaya Cotton and Jute Mills Gaya and M/s. Gaya Textiles Private Limited, Gaya, Bihar.	3.13 4/54 to 10/68 and 1/64 to 10/65	Revenue recovery proceedings initiated Nationalised. Claims filed with the Claims Commissioner.	Do.
15	M/s. Katihar Jute Mills Katihar, Bihar.	2.56 10/71 to 10/76	Revenue recovery proceedings have been initiated.	Do.
16	M/s. Saphi Mica Mine of Bihar Mica Syndicate Limited, Hazaribagh.	3.19 1/69 to 3/72, 4/74 to 2/76	Do.	—
17	M/s. Associated Consulted Engineering Corporation, Patna.	0.70 3/70 to 2/77	Revenue Recovery proceedings initiated.	Prosecution cases filed.
18	M/s. Bihar Cottage Industries, Bihar	0.65 4/69 to 7/69 and 8/69 to 10/70.	Do.	Do.
19	M/s. N.P. Sharma and Sons Gun Factory, Monghyr.	0.62 5/69 to 2/70	Do.	Do.
20	M/s. Nirsa Refractories and Ceramic Works, Dhanbad.	0.90 2/74 to 2/77	Do.	Do.

(1)	(2)	(3)	(4)	(5)	(6)
21	M/s. Lakhmana Rubber Industries, Jamshedpur.	0.86	3/70 to 2/76	Revenue Recovery proceedings initiated.	Prosecution cases filed
22	M/s. Jamunia Mica Mine of C.M.I. Limited, Hazaribagh.	0.68	Upto 10/75	Do.	Do.
23	M/s. Buria No. 1 Mica Mine of C.M.I. Limited, Hazaribagh.	0.56	3/70 to 12/75	Do.	Do.
24	M/s. Domchanch Workshop of C.M.I. Limited, Hazaribagh.	0.71	Upto 9/75	Do.	Do.

REGION: DELHI

1	M/s. Northern India Goods Transport Company, Delhi	0.98	7/68 to 12/71	Revenue recovery proceedings have been initiated.	Prosecution cases under section 14 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 has been launched up to January, 1971.
2	M/s. Indian Art Fabrics, Delhi	0.91	12/70 to 6/75	Recovery under section 8 of the Act has been initiated.	A writ petition has been filed by the establishment challenging applicability.
3	M/s. Security and Finance, Delhi	0.50	10/63 to 3/69	The establishment has gone into liquidation. Claim is being filed with the official Liquidator.	Do.

REGION : GUJARAT

1	M/s. Ahmedabad New Textile Mills, Ahmedabad.	3.85	9/57, 2/53 to 3/53 and 7/53 to 9/53.	Revenue recovery proceedings have been initiated. Nationalised. Claims filed with the Claims Commissioner.	Prosecution cases filed.
2	M/s. Jahangir Textile Mills, Ahmedabad.	9.30	2/68 to 12/68, 3/69 to 3/70 5/70 to 7/70	Revenue recovery proceedings have been initiated.	Do.
3	M/s. Ahmedabad Jupiter Textile Mills, Ahmedabad.	2.38	1/71 to 6/71	Revenue recovery proceedings have been initiated. Nationalised. Claims filed with Claims Commissioner.	Do.
4	M/s. New Maneckchock Textile Mills, Ahmedabad	0.77	6/68 to 9/68 and 11/68 to 2/69	Do.	Nine criminal cases were filed against the management.
5	M/s. Mahalaxmi Textile Mills] Bavnagar.	3.91	5/66 to 9/66 12/66 to 5/67 7/67 to 11/67	Revenue recovery proceedings have been initiated. Nationalised	Prosecution cases filed.
6	M/s. Petlad Textile Mills, Petlad.	2.97	2/63 to 12/63	Revenue recovery proceedings have been initiated.	All the prosecution cases decided and resulted in conviction.
7	M/s. Shree Keshariya Investment Limited, Baroda.	7.59	7/74 to 4/75 (including amount of canteen employees upto 2/75).	Recovery under Section 8 of the Act has been initiated for the period of default.	23 prosecution cases filed.
8	M/s. The Maneckchock and Ahmedabad Manufacturing Company Limited, Ahmedabad.	5.85 1.94	3/66 and 4/66, 1/67 to 3/68 and 6/76 to 9/76	Revenue recovery proceedings have been initiated.	Prosecution cases filed.
9	M/s. Navjivan Mills Limited, Kalol.	1.33	12/76 to 2/77	Do.	Do.

(1)	(2)	(3)	(4)	(5)	(6)
10	M/s. Indquip Engineering Limited, Ahmedabad.	2.63	11/76 to 12/76 6/77 to 8/77	Revenue recovery proceedings have been initiated for 10/76 to 1/77.	Prosecution cases filed.
11	M/s. New Commercial Mills Company Limited, Ahmedabad.	2.00	2/77	Recovery action have not been taken as dues were remitted.	—
12	M/s. The Ahmedabad Laxmi Cotton Mills Company Limited, Ahmedabad.	0.89	5/77 to 8/77	Action for recovery have not been taken as the establishment has paid the dues before determining the same.	—
13	M/s Shree Bansidhar Spinning and Weaving Mills Private Limited, Ahmedabad.	0.86	—	Action regarding recovery have not been taken as establishment has paid the dues before determining the same.	—

REGION : KARNATAKA

1	M/s. Ba'hary Spinning and Weaving Mills, Ba'hary, Karnataka.	3.99	12/74 to 2/77 and 6/76 to 2/77	Revenue recovery proceedings have been initiated.	Prosecution cases filed. Cases pending.
2	M/s. Shankar Textile Mills, Davengere, Karnataka.	1.59	7/75 to 5/75	Do.	Prosecution cases filed. Mills remains closed.
3	M/s. Metro Malleable Industries, Bangalore.	0.96	7/75 to 2/77	Do.	Prosecution cases filed.
4	M/s. Anjaneya Cotton Mills, Davangere.	1.06	2/76 to 12/76	Do.	Do.

REGION : KERALA

1	M/s. Cochin Malleables Private Limited, Tirchur.	1.72	4/68 to 5/73	The establishment has gone into liquidation. Advance provident fund claims filed with the Official Liquidator.	Do.
2	M/s. Marikkar Engineers Limited. Calicut.	0.60	Intermittent period from 5/75 to 3/77	Revenue recovery proceedings have been initiated.	Show cause notice issued.
3	M/s. Arthala Tea Estate, Manjeri.	1.53	7/69 to 10/71, 1/72 to 1/73 and 12/76	Do.	Prosecution cases filed.
4	M/s. Linefield Amaravathy Tea Estate, Kumily.	0.62	11/73 to 3/74, and 11/75 to 12/76	Do.	Do.
5	M/s. Karimkulam Estate, Elappara.	0.68	12/75 to 8/76 and 2/77	Instalment facility has been allowed to the establishment to clear the arrears. The employer has been paying instalments. He has paid 5 instalments of Rs. 15,000 each alongwith current contributions.	—
6	M/s. Neelgiri Munikady Tea Estate, Kumily	0.73	5/76 to 3/77	Revenue recovery proceedings have been initiated.	Prosecution cases filed.
7	M/s. Ranimundi Tea Estate Dn. No. IV, Peermade.	2.52	7/63 to 9/75	Do.	Do.
8	M/s. Jayayugam Publications, Quilon.	0.60	Upto 4/76	Do.	Do.
9	M/s. S.R.V. Press and Publications, Quilon.	1.08	6/73 to 1/75	Do.	Prosecution cases filed. The establishment has gone into liquidation.
10	M/s. Modern Woodcrafts, Telli-cherry, Kottayam.	0.79	4/74 to 4/75 and 1/76 to 1/77	Do.	Steps to launch prosecution taken.

(1)	(2)	(3)	(4)	(5)	(6)
11	M/s. Alagappa Textiles (Cochin) Limited, Alagappanagar.	5.15	10/70 to 11/71	The establishment has been nationalised. Claims for provident fund arrears filed with the Claims Commissioner.	Prosecution cases launched against the old management.
12	M/s. Swithantra Pharmacy Cochin District, Ernakulam.	0.63	2/61 to 3/76	Action for realisation of arrears has been initiated.	—
13	M/s. Parvathy Mills Limited, Quilon.	3.11	4/71 to 5/72	The establishment has been nationalised. Claims for provident fund arrears have been filed with the Claims Commissioner.	Prosecution cases filed.
14	M/s. Parivazhathi Mills Limited, Cannanore.	1.44	12/76 onwards	Revenue recovery proceedings have been initiated.	Show cause notice issued.
15	M/s. P. S. Millar Spinning and Weaving Mills Limited, Calicut.	3.30	11/74 to 6/76	The establishment has been taken over by the Kerala State Industrial Development Corporation.	Prosecution cases filed.
16	M/s. Ramnagar Spinning Mills, Mahe.	2.72	3/57 to 12/74	The establishment has been nationalised. Claim for provident fund arrears has been filed with the Claims Commissioner.	—
17	M/s. J. J. Srinani's Saw Mills, Kottayam.	0.50	Intermittent period from 10/70 to 10/76	Revenue recovery proceedings have been initiated.	Prosecution cases filed.
18	M/s. Dheer Small Coir mat and Matting Cooperative Society, Alleppey.	0.59	1/76 to 6/76 and 12/76 to 3/77.	Do.]	Do.
19	M/s. Central Plantation Crops Research Institute.	0.51	2/75 to 7/76	Indian Council of Agricultural Research have sought exemption from the operation of the Employees' Provident Fund Scheme. The matter is under examination.	

20	M/s. Kerala Ceramics Insulators, Feroke, Kozhikode.	1-26	7/71 to 3/72, 10/72 to 12/72 and 4/73 to 12/73.	The State Government have granted moratorium for one year for all the dues of this establishment.	Prosecution has been filed.
21	M/s. Standard Tile and Clay Works, Feroke.	3-40	1/75 to 4/76 and 9/76 to 11/76.	The establishment has been granted the facility to clear the arrears in instalments. Instalment not paid.	Notice issued.
22	M/s. Kerala Ceramics and Tiles, Calicut.	2-14	4/72 to 9/76	The State Government have granted moratorium for one year for all the dues of this establishment.	Prosecution has been filed.
23	M/s. Modern Tile and Clay Works, Kozhikode.	1-31	11/65 to 12/68	The establishment closed down with effect from 2/69. Legal action for realisation of provident fund arrears were initiated but the factory and its premises were attached by the Court for realisation of the dues of Kerala State Financial Corporation. Our claim petition dismissed as not maintainable.	—
24	M/s. Star Tile Works, Kozhikode.	1-81	7/73 to 6/76	The establishment has gone into liquidation. All coercive proceedings have been stayed by the Court.	—
25	M/s. Kerala Ceramics, Feroke.	1-17	Upto 1/76	The State Government have granted moratorium for one year.	—
26	M/s. Thomas Stephen and Company Private Limited, Quilon.	0-66	75-76 and 76-77	Revenue recovery proceedings have been initiated.	Prosecution cases filed
27	M/s. Ranson and Company, Chathanuon.	0-50	8/64 to 12/66	Do.	Do.]
28	M/s. Ruby Rubber Works Limited Changanalherry.	1-85	4/65 to 2/76	Do.	Do.

(1)	(2)	(3)	(4)	(5)	(6)
29	M/s. Koolfarm Private Limited, Kottayam.	0.88	2/74 to 1/77	Revenue recovery proceedings have been initiated	Prosecution cases filed
30	M/s. Koolfarm Fertilisers Limited, Kottayam.	2.33	6/73, 3/75 to 10/75 and 1/76 to 5/76.	Do.	Do.
31	M/s. Kerala Goods Transport Co-operative, Trivandrum.	0.59	5/70 to 2/73	The employer of the establishment has been granted instalment facility to clear the dues.	—
32	M/s. Madhya Madhya Transport Co-operative Society Limited, Kozhikode.	3.22	Intermittent period from 6/73 to 11/76	Revenue recovery proceedings have been initiated, but stayed by the State Govern- ment.	Prosecution cases filed.
REGION: MADHYA PRADESH					
1	M/s. Indore Indore Jute Mills. Indore.	73.25	2/65 to 2/59, 5/69 to 3/70, 1/71 to 9/72.	Revenue recovery proceedings have been initiated for the entire period of default. Nationalised. Claims filed with the Claims Commissioner.	Prosecution cases filed.
2	M/s. Kalyansal Mills, Indore.	17.51	12/69 to 4/72	Revenue recovery proceedings have been initiated.	—
3	M/s. Swadesh Cotton and Flour Mills, Indore.	12.10	5/65 to 2/66 6/67 to 2/69	Do.	Prosecution cases (two) for pre-nationalisation period have been filed.
4	M/s. Hira Mills, Ujjain.	21.89	2/65, 7/65 to 2/66, 6/67 to 12/70.	Do.	Five prosecution cases filed.
5	M/s. J & J Mills, Bhopal.	3.06	9/60 to 4/61, 11/62 to 12/62	Do.	Two prosecution cases filed.

5	M/s. JBF Mills, Bhopal]	14-23	2/62 to 5/62 9/64 to 2/66 4/65 to 5/66 8/53 to 2/63 and 7/69 to 2/72	Do.	Five prosecution cases filed.
7	M/s. Rukman Mills Limited, Indore.	1-10	12/76 to 2/77	Do.	Action is in hand to launch prosecution.
3	M/s. Bhatel Iron and Steel Company Limited, Indore.	0-84	10/58 to 9/59 4/55 to 11/55 and 5/31 to 3/33	Do.	25 prosecution cases filed. Accused convicted and fined.
9	M/s J. B. Mantharam and Company Limited, Gwalior	3-63	3/74 to 11/74 6/75 to 1/77	Revenue recovery proceedings have been initiated for the entire period of default	8 prosecution cases filed.
10	M/s Saund Zvezed Union (I) Private Limited, Gwalior	3-10	11/73 to 7/75, 6/75 and 8/75 to 2/77	Do.	16 prosecution cases filed.
11	M/s. Motilal Agarwal Mills Limited, Gwalior.	0-60	6/76 to 2/77	Do.	Prosecution cases for May, 1976 to July, 1976 have been filed.
12	M/s. Irama Engine Valves, Bhopal.	0-63	8/75 to 2/77	Do.]	Four prosecution cases filed.

REGION : MAHARASHTRA

1	M/s. West and Robbins Private Limited, At. Wala, District Thana.	0-53	2/55 to 2/74	Revenue Recovery proceedings have been initiated.	Prosecution cases have been filed upto January, 1974.
2	M/s. Bharat Cable Private Limited, Sidan Wadi, Bhandup, Bombay.	0-57	4/67 to 3/71	Do.]	Prosecution cases have been filed upto March, 1971. Accused fined in some cases.

	Shamsher Sterling Cable Corporation Limited, Bombay.		2.63	10/71 to 3/72 4/70 to 3/72, 5/72 and 6/72	The Company has gone into liquidation. Provident Fund claim filed with the Official Liquidator.	
4	M/s. Apollo Mills, N. M. Joshi Marg, Bombay	32.24		12/70, 1/71, 4/71, 6/71, 8/71, 9/71, 11/71 to 7/72 and 5/63 to 10/63, 12/79 to 5/70, 7/70, 9/70 to 6/71, 8/71 to 8/72	Revenue recovery proceedings have been initiated up to August, 1972. Nationalised. Claims filed with the Claims Commissioner	Prosecution cases filed.
5	M/s. EMT Electrical Industries Imperial Chambers, Wilson Road, Bombay.	0.53		6/71 to 10/73	Revenue recovery proceedings have been initiated upto 10/73.	Prosecution cases have been filed for the period from 6/71 to 10/73.
6	M/s. Acme Plastic Industries Chandivali Road, Bombay.	0.78		7/74 to 2/77	Revenue recovery proceedings have been initiated upto 2/77.	Prosecution cases have been filed upto 2/71.
7	M/s. Jaifabs Textiles Mills, Chatkoper, Bombay.	4.57		7/73 to 10/74	Revenue recovery proceedings have been initiated upto 10/74.	Prosecution cases have been filed upto 10/74.
8	M/s. Pioneer Rubber Mills Private Limited, Ehandup, Bombay.	0.55		4/75 to 1/76	Revenue recovery proceedings have been initiated upto 1/76.	Prosecution cases have been filed upto 1/76.
9	M/s. Pombay Fine Art Offset and Litho Works, Dadaji Kondev Marg, Bombay.	1.62		1/76 to 2/77	Revenue recovery proceedings have been initiated.	Prosecution cases filed.
10	M/s. Eastern Machinery and Training Company, Ballard Estate, Bombay.	1.00		5/72 to 6/75	Revenue recovery proceedings have been initiated upto 6/75.	Prosecution cases filed upto June, 1975.

11	M/s. William Jacks and Company Private Limited, Ballard Estate, Bombay.	2.74	2/76 to 10/76 11/75 to 12/76	Revenue recovery proceedings have been initiated upto 7/76.	Prosecution cases filed upto 5/76.
12	M/s. Janata Works Private Limited, Lower Parel, Bombay.	0.54	4/74 to 5/75 1/76 to 2/77	Revenue recovery proceedings have been initiated upto 2/77.	Prosecution cases filed upto 2/77.
13	M/s. Bombay Poteries and Tiles Limited, Bombay.	0.93	11/76 to 2/77	Revenue recovery proceedings have been initiated.	Prosecution cases filed.
14	M/s. Industrial and Research Institute, Goregaon, Bombay.	1.41	2/71 to 12/73 6/74 to 7/75 to 2/77.	Do.	Do.
15	M/s. The Modern Mills Limited and Sundatta Foods and Fibres Limited, Bombay.	0.52	12/76 to 2/77	Do.	Do.
16	M/s. Globe Electrical Stores, Mahatma Gandhi Road, Poona.	0.51	11/73 to 4/75 11/75 to 2/77	Revenue recovery proceedings have been initiated upto 2/77.	Prosecution cases filed upto 10/76.
17	M/s. Ogale Glass Works, Ogalewadi, Satara.	10.90	1/75 to 7/76 and 8/76 to 2/77	Revenue recovery proceedings have been initiated upto 9/76.	Prosecution cases filed upto 10/76.
18	M/s. Sholapur Spinning and Weaving Mills Limited, Sholapur.	30.83	Past accumulation	Revenue recovery proceedings have been initiated.	Prosecution cases filed.
19	M/s. Narsing Giri Mills, Sholapur.	3.80	3/64 to 11/64	The claims have been filed on 18-12 -1956 with official Liquidator.	—
20	M/s. Amaravati Growers Cooperative Mills Limited, Amaravati.	2.52	6/76 to 6/76 and 9/76 to 2/77	The establishment has cleared the provident fund arrears upto 5/76.	Prosecution cases filed.
21	M/s. Ogale Glass Works Limited, Pimori Unit.	0.90	7/76 to 10/76	Revenue recovery proceedings have been initiated upto 7/76.	Prosecution cases filed upto 7/76.

1	2	3	4	5	6	
22	M/s. Jazwankeer Mills Barsi Limited Barsi District, Sholapur.	10-09	3/53 to 2/53 3/54 to 5/57 10/63 to 11/72	Revenue recovery proceedings have been initiated. Nationalised. Claims have been filed with the Claims Commissioner.	Prosecution cases	filed.
23	M/s. Shivaji Textile Workers Co-operative Spinning Mills, Bhor.	11-03	11/53 to 1/53	The establishment is in liquidation and closed since 1/68.	Prosecution cases	filed upto 1/68.
24	M/s. Ammunition Factory Canton, Kirkee, Poona.	11-25	9/53 to 11/76	The matter is under consideration.	—	—
25	M/s. R.S.R.G. Mohatta Mills, Akola.	11-41	8/59 to 8/60	The matter is pending before the High Court. Nationalised. Claims filed with the Claims Commissioner.	—	—
26	M/s. Rajan Textiles Mills, Barsi, Sholapur.	10-87	2/75 to 6/76 and 7/76 to 2/77.	Revenue recovery proceedings have been initiated.	Prosecution cases	filed.
27	M/s. R. B. Bansilal Abichand Spinning and Weaving Mills Limited, Hinganga, Wardha.	3-29	2/53 to 8/65	Revenue recovery proceedings have been initiated. Provident Fund claims filed with the Official Liquidator as the company has gone into liquidation. Nationalised. Claims filed with the Claims Commissioner.	Prosecution	cases filed.
28	M/s. New Power Spinning Weaving and Manufacturing Company, Daulie.	10-35	10/51 to 1/66	Revenue recovery proceedings have been initiated. The Company has gone into liquidation. Claims filed with the Official Liquidator. Nationalised. Claims filed with the Claims Commissioner.	Prosecution cases	filed

29	M/s. Anikhila Industries Poona.	0.74	9/73 to 2/74 and 5/74 to 2/77	Revenue recovery proceedings have been initiated	Prosecution cases filed.
30	M/s. Omhresh Mill Limited, Nanded.	20.87	1/58 to 5/71	Revenue recovery proceedings have been initiated. Nationalised Claims filed with the Claims Commissioner.	Do.
31	M/s. Shivra Fine Art, Litho Works, Nagpur.	3.94	4/75 to 2/77	Revenue recovery proceedings have been initiated.	Do.
32	M/s. Mathavnagar Cotton Mills, Sangli.	3.54	6/76 to 2/77	Do.	Prosecution cases filed upto 12/76.
33	M/s. Kulkarni Foundries, Poona.	1.06	8/76 and 10/76 and 11/76 to 2/77	Do.	—
34	M/s. Vidarbha Mills, Achalpur.	0.93	2/66 to 6/66	The Mills company has been nationalised. Claims filed with the Claims Commissioner.	—
35	M/s. Savatram Ramprasad Mills Limited, Akola.	3.32	5/78 to 9/65 9/62 to 12/62	Revenue recovery proceedings have been initiated. Nationalised. Claims filed with the Claims Commissioner.	Prosecution cases filed.
36	M/s. Southern Machine Industries, Poona.	1.02	1/74 to 2/77	Revenue recovery proceedings have been initiated.	Prosecution cases filed
37	M/s. Elphinstone Dye Works, Bombay.	0.58	4/72 to 11/72	Recovery action under Section 8 of the Act is initiated upto 11/72.	Do.
38	M/s. Digvijay Spinning and Weaving Company Limited, Bombay.	10.36	5/65 to 4/55 11/67 to 7/69	The establishment is being run by the National Textile Corporation. Claims filed with Claims Commissioner.	Do.
39	M/s. National Cotton Products, Private Limited Bombay.	1.16	10/66 to 5/67 1/68 to 5/70	The company has gone into liquidation. Provident fund claims filed with the official Liquidator.	—

(1)	(2)	(3)	(4)	(5)	(6)
40	M/s. Edward Textile Mills, Bombay.	14.95	9/66 to 7/67	Action under section 8 of the Act has been initiated upto 5/67. Nationalised. Claims filed with the Claims Commissioner.	Prosecution cases filed. Mill is in liquidation.
41	M/s. Ahmedabad Jupiter Spinning and Weaving Company Limited, Bombay.	6.74	11/70 to 5/71 7/71 to 9/71	Do.	Prosecution cases filed.
42	M/s. India United Group of Mills, Bombay.	177.65	8/65 to 12/65 8/66 to 3/71 8/71 to 2/74	Action has been initiated. Provident Fund claims filed with the Claims Commissioner.	Do.
43	M/s. Devidaval Tube Industries Limited, Bombay.	0.94	8/67 to 8/68	Revenue recovery proceedings initiated upto 2/69.	Prosecution cases filed.
44	M/s. Hindustan Wire Netting Company Private Limited, Thana.	5.31	4/73 to 11/73 3/74 to 5/75	Action under section 8 of the Act initiated upto 4/75.	Prosecution cases filed upto 4/75. Company has gone into liquidation from 2/75.
45	M/s. Medichem Laboratories Private Limited, Jogeswari, Bombay.	0.51	1/73 to 11/75	Action under section 8 of the Act has been initiated upto 11/75.	Prosecution cases filed.
46	M/s. Capco Private Limited, Bombay.	2.28	6/75 to 8/75	Action under section 8 of the Act initiated upto 10/75.	Prosecution cases are being filed.
47	M/s. New India Rayon Mills Company Private Limited, Bombay.	3.55	2/76 to 2/77	Action under section 8 and 14 of the Act is being taken.	—

48. M/s. Jan Manufacturing Company Limited, Bombay.	18.52	3/75 to 2/77	Revenue recovery proceedings initiated.	Prosecution cases filed.
49. M/s. Shree Krishna Woollen Mills Private Limited, Bombay.	0.51	1/77 to 2/77	Do.	Do.
50. M/s. Pantagaon Engineering Private Limited, Dombivli District Thana.	0.58	1/76 to 10/76 1/77 to 2/77	Revenue recovery proceedings initiated.	Do.
51. M/s. Premier Rubber Industries Limited, Thana.	1.07	12/75 to 9/76	—	Do.
52. M/s. Phoenix Mills Limited, Bombay.	9.60	9/76 to 12/76	Revenue recovery proceedings initiated.	Do.
53. M/s. Structural Engineering Works, Bombay.	2.80	11/67 and 2/67	The Company is in liquidation. Claims filed with the Official Liquidator.	Do.
54. M/s. New Kaiser-Hind Spinning Private Company Limited, Bombay.	16.15	8/65 to 10/67	Nationalised. Claims filed with the Claims Commissioner.	—
55. M/s. Dhunraj Mills Private Limited, Bombay.	5.64	8/53, 10/55 3/72 to 2/77	Revenue recovery proceedings initiated.	—
56. M/s. Hind Cycle, Bombay.	4.42	Past accumulations.	The Company is paying Rs. 15,000/- per month and had requested the Central Government to allow them to continue the same.	—
57. M/s. Ellora Silk Mills Private Limited, Thana.	1.75	9/74 to 9/77 12/76 to 2/77	Action under Section 7A of the Act taken.	—
58. M/s. Universal Mechanical Industries Bombay.	0.57	6/75 to 2/77	Revenue recovery proceedings initiated up-to-date.	Prosecution cases has been filed-up-to-date.

1	2	3	4	5	6
59.	M/s. Bradbury Mills Private Limited, Bombay.	39.64	1/75 to 2/77	Revenue recovery proceedings initiated up- o-date.	Prosecution cases have been filed up- o-date.
60.	M/s. Seksaria Cotton Mill, Bombay.	12.29	1/66 to 10/67	Revenue recovery proceedings initiated. Nationalised. Claims filed with Claims Commissioner.	Prosecution cases filed.
61.	M/s. Mukesh Textile Mills Private Limited, Bombay.	3.42	7/76 to 12/76	Revenue recovery proceedings initiated.	Do.
62.	M/s. Ahmed Woollen Mills. Thana.	07.4	12/76 to 2/77	Do.	Do.

REGION : ORISSA

1.	M/s Prajatantra Prachar Samity OR/19 Cuttack.	2.62	2/66 to 2/73 and 5/74 to 5/75, 2/77	Do.	Prosecution cases launched.
2.	M/s Kalinga Industries Ltd. OR/7 Cuttack.	0.58	10/65 to 2/72 and 5/72 to 1/73	Do.	Do.
3.	M/s Orient Weaving Mills (P) Ltd. OR/55 (Under Liquidation) Cuttack.	0.77	6/65 to 9/67	Do.	Do.
4.	M/s Orissa Wood Products, OR/375, (Under Liquidation) Cuttack.	0.57	6/64 to 2/72	Do.	Do.
5.	M/s Orissa Manganese & Minerals (P) Ltd. (OR/49) Cuttack.	0.53	8/76 to 2/77	Do.	Do.

6. M/s Kalinga Sevenska Ltd. (O.S./763) (Closed) Cuttack.	0.99	10/67 to 10/69 12/69 to 1/73	Do.	Do.
7. M/s Konark Ceramics (OR/ 702) Cuttack.	0.58	11/73 to 2/77	Do.	Do.
8. M/s Orissa Textiles Mills Ltd. Cuttack.	10.45	9/76 to 3/77	Do.	Do.

REGION : PUNJAB

1. M/s Panipat Woollen Mills, Kharar.	1.22	3/67 to 6/67, 3/68 to 11/68, 6/69, 11/71 to 2/73	Revenue recovery proceedings were initiated. The establishment has been taken over by the National Textile Corporation and claim for Provident Fund arrears filed with the Claim Commissioner.	Prosecution cases launched resulted in conviction s.o fine.
2. M/s Kharar Textile Mills, Kharar.	1.75	12/68, 3/69 to 6/69 & 6/71 to 12/71	Do.	Do.
3. M/s Khosla Engg. Works, Kapurthala.	0.70	9/65, 3/66, 6/66 to 11/66, 2/67, 6/67 to 12/67, 2/68 to 5/68	Revenue Recovery proceedings were initiated. Claim is now pending with Official Liquidator.	Prosecution cases launched.
4. M/s Beejee Corporation (P) Ltd., Patiala.	1.06	9/63, 10/68, 1/72 to 12/72, 1/73 to 3/73, 6/73 to 12/73 1/74, to 6/74	Revenue Recovery proceedings initiated. The State Bank of Patiala with whom the property of the establishment is mortgaged has filed an Appeal in the Court of Commissioner, Patiala.	Prosecution cases resulted in conviction and imposition of fine.
5. M/s Mch. Sub-Division No. 1 H.P., P.W.D. Shamshi, Kulu.	0.64	2/69 to 8/76	Revenue recovery proceedings initiated.	Prosecution cases launched.
6. M/s Ego Metal Works, Gurgaon.	0.97	11/67 to 11/72	Do.	Do.

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7.	M/s. Pearl Cycle Industries, Ballabgarh.	1.71	2/70 to 6/73	Revenue recovery proceedings initiated.	Prosecution cases launched.
8.	M/s. Globe Steels, Ballabgarh.	1.59	7/67 to 2/70, 7/76 to 11/76	Do.	Do.
9.	M/s. Lakhmirat an Engg. Works, Faridabad.	2.22	3/71, 5/71, 11/71, 12/71 to 3/72 to 12/73, 2/74 to 6/74, 1/75, 2/75, 1/76, 2/76, 5/76, 6/76	Do.	Do.
10.	M/s. G. Williams Pvt. Ltd., Faridabad.	0.54	5/72 to 7/74	Do.	Do.
11.	M/s. Usha Forgings and Stampings Ltd., Faridabad.	0.64	1/72 to 12/73, 2/74, 11/74, 12/74, 3/75 to 5/75, 1/60 to 8/60, 10/60 & 12/69 to 7/70	Do.	Do.
12.	M/s. National Textile & General Mills, Panipat.	0.68	1/71 to 4/74	Do.	Do.
13.	M/s. Dyalat Industrial Corporation Pvt. Ltd., Ludhiana.	0.53	8/75 to 11/76	Do.	Do.

REGION : RAJASTHAN

1.	M/s. Jaipur Udyog Ltd., Sawaimadhopur.	5.18	2/74 to 7/74 12/74 to 6/76	Revenue Recovery proceedings have been initiated.	Prosecution cases filed.
2.	M/s. Man Structural Ltd., Jaipur.	0.57	4/74 to 8/74 9/74 to 11/75	Do.	Do.

3.	M/s Mitt Industrial Corpn., Jaipur.	6.46	7/73 to 8/73 3/74 to 5/74 to 2/76	Revenue Recovery proceedings have been initiated upto June, 1976.	Prosecution cases under Section 14 of the Act filed.
4.	M/s Dholpur Glass Works, Dholpur.	1.05	9/65 to 5/67	Revenue recovery proceedings initiated.	Management were pro- secuted under Section 14 of the Act.
5.	M/s Kota Transport Ltd. Kota.	0.58	3/67 to 6/70	Do.	Prosecution cases under Section 14 of the Act filed.
6.	M/s Lakheri Press, Jaipur.	0.52	P.A. 63 and 1/64 to 6/65	Do.	Prosecution initiated.
7.	M/s The Supdt. of Government Garden, Jaipur.	1.70	1/75 to 5/76	Do.	Prosecution cases under Section 14 of Act initiated.

REGION : TAMIL NADU

1.	The Balaramavarma Textile Ltd., Shencottah.	1.86	8/66 to 9/67	The factory has been nationalised. A claim for provident fund filed with the claims Commissioner.	The previous employers have been prosecuted for the entire period of default and the Com- pany was fined.
2.	The Bharathi Mills Ltd. Pondy.	13.09	Intermittent period from 12/64 to 4/71.	Revenue recovery proceedings were initiated. The Mill was taken over and run by Authorised Controller, who has paid arrears from 5/71 onwards. The estt. has been nationalised. A claim of provident fund arrears filed with the Claims Commi- sioners.	..

1	2	3	4	5	6
3.	The Combodia Mill Ltd. Ondipudur, Coimbatore.	1.20	1/66 to 9/66	The factory has been nationalised. A claim has been filed with the Claims Commissioner on 26-4-77.	The previous employers have been prosecuted. The ex-Managing Director has filed a Writ Petition and obtained interim stay against prosecution.
4.	The Goimbatore Spg. & Wvg. Mills Ltd., Coimbatore.	5.85	2/68 to 4/69	The Mill has been nationalised. Claim for Provident Fund has been filed with the Claims Commissioner.	..
5.	The Kales warar Mills Ltd., Coimbatore.	10.36	9/65 to 12/68 5/69 to 10/69 12/69 to 5/71	--	Prosecution cases have been launched. A claim for Provident Fund has been filed with the Claims Commissioner.
6.	Sri Padma Mills, Coimbatore.	0.59	3/75 to 6/76	Revenue recovery proceedings initiated.	Prosecution cases have been launched.
7.	Madhu Spg. & Wvg. Mill Ltd., Upplipalayam, Coimbatore.	1.24	3/75 to 8/75	Revenue recovery proceedings initiated.	Prosecution cases launched, have resulted in conviction.
8.	The Pankaja Mills Ltd. Coimbatore.	5.41	11/65 to 4/68	Revenue recovery proceedings initiated. The Mill has been nationalised and claim filed with the Claim Commissioner.	Prosecution cases launched were dismissed as time bared. Appeal filed against the judgement.
9.	The Palamalai Ranganathar Mills Ltd. Coimbatore.	1.38	6/65 to 3/78	Revenue recovery proceedings initiated. Claim for provident fund arrears filed with the Official Liquidator.	
10.	Sri Ranga Vilas Cong. & Spg. & Wvg. Mills, Coimbatore.	1.32	1/66 to 3/67	The Mill has been nationalised. A claim for provident fund arrears filed with the Claims Commissioner.	Prosecution cases launched against the old management resulted in acquittal. Petition for leave to Appeal filed.

11.	The Raja Mills, Madurai;	0.70	9/66 to 10/69	The lessees of the establishment filed a civil suit against the pre-take over liability and obtained stay order.	
12.	The Somasundaram Mills, Coimbatore.	19.17	10/65 to 5/71	The Mill has been nationalised. A claim for Provident Fund arrears filed with the Claims Commissioner.	Prosecution cases have been launched against the old Management.
13.	Sri Sarada Mills Ltd., Coimbatore.	5.12	6/68 to 6/69 10/69 to 12/71	The Mill has been nationalised. A claim for Provident Fund arrears filed with the Claim Commissioner.	Prosecution cases have been launched against the old Management.
14.	Coimbatore Kamala Mills Coimbatore	0.85	7/76 to 12/76	Revenue recovery proceedings initiated.	Prosecution cases launched.
15.	The Tiruchendur Co-op. Spg. Mills, Tirunelveli.	5.01	7/76 to 8/76	Do.	Do.
15.	Somasundaram Super Spg. Mills, Tirunelveli	1.29	Intermittent period from 11/74 to 5/76	Do.	Do.
17.	The Bhavani Mills, Coimbatore.	1.85	4/76 to 4/77	Do.	Do.
18.	Prakash Mills Ltd., Coimbatore.	1.97	10/75 to 1/76 3/76 to 7/76	Revenue recovery proceedings initiated.	Prosecution cases filed, have been stayed, by the Madras High Court.
19.	Kaleswarar Mills Unit, Kalayarsil, Ramnad Dist.	1.46	9/74 to 2/76	Nationalised. A claim has been filed with the Claims Commissioner.	—
20.	Coimbatore Murugan Mills Ltd., Coimbatore.	1.96	Intermittent period from 2/66 to 3/74	Do.	—
21.	Alagappa Cotton Mills, Rajapalayam, Ramnad Dist.	0.84	6/76 to 10/76 1/76 to 6/76	Revenue recovery proceedings initiated.	Action for prosecution initiated.

(1)	(2)	(3)	(4)	(5)	(6)
22.	Ganambigal Mills Ltd. Coimbatore.	2.58	6/76 to 2/77 (Except 11/76)	Revenue recovery proceedings initiated.	Prosecution has been launched.
23.	Sri Ramalinga Chudambikai Mills Ltd. Tiruppur.	1.13	11/76 to 1/77	Do.	—
24.	Pilot Pen Co., Madras.	4.59	Intermittent period from 4/73 to 4/77	Do.	Prosecution has been launched.
25.	Janardhana Mills, Coimbatore.	2.03	3/71, 5/71 to 2/72 & 9/75 to 11/75.	Do.	Prosecution has been launched and stayed by the Madras High Court.
26.	Ramlak & Co., Madras.	0.92	3/72 to 8/76	Do.	Prosecution has been launched.
27.	Sakti Pipes Ltd., Elavoor.	3.89	4/75 to 4/76 5/76 to 7/76	The Management was allowed to clear the arrears in instalments. On its failure legal action has been initiated.	—
28.	Indian Refrigeration Industries P. Ltd., Coimbatore.	0.93	7/75 to 12/76	Revenue recovery proceedings initiated.	Prosecution has been launched.
29.	Mearsall Enzg. Co. P. Ltd., Coimbatore.	0.63	10/75 to 12/76	Do.	Do.
30.	P. Devrajulu Naidu.	0.51	3/74 to 12/74 4/75 to 12/75 1/76 to 7/76	Do.	Prosecution cases have been launched. In some cases, the accused have been convicted and fined.

31	The Mysore Fertiliser Co., Madras	0.52	7/67 to 6/76 (Difference of contribution @ @6¼ paid)	Revenue recovery proceedings initiated. The Co. filed a Writ Petition and obtained stay from the High Court on furnishing bank guarantee for the entire amount of arrears.	—
32	The South India Glass & Enamel Works Ltd., Salem.	0.70	5/76 to 6/76 and 8/76	Revenue recovery proceedings initiated.	Prosecutions launched.
33	Swamy Motor Transports P. Ltd.	0.75	2/70 to 11/71	Both the units have gone into Liquidation. Provident Fund Claim filed with the Official Liquidator.	—
34	Swamy Motor Transports P. Ltd., Thanjavur.	1.21	2/70 to 11/71		
35	Madras Bangalore Transports Ltd., Madras.	0.51	3/67 to 5/70	The Establishment has gone into liquidation. Claim of Provident Fund filed with the official Liquidator and 25% dues have been received.	Prosecution launched has resulted in conviction of the employer and a fine of Rs. 1020 was imposed.
36	Sri Sathi Vilas Bus Services, Parayar Tanjore.	3.71	12/67 to 12/71	Revenue recovery proceedings initiated.	Prosecution launched.
37	Golden Cine Studies P. Ltd., Madras.	0.54	7/69 to 2/72	Revenue recovery proceedings initiated. The establishment has gone into liquidation and provident fund claim filed with the Official Liquidator.	Prosecution launched.
38	Kodanad Estate, Kutagiri	1.07	6/76 to 2/77	Revenue recovery proceedings initiated.	Prosecutions launched
39	St. Maritime Hospital, Ramnad Dt.	0.54	Past accumulations	The establishment was addressed to transfer the past accumulations.	—
40	Navamani, Madras-28.	0.64	5/74 to 5/76	Revenue recovery proceedings initiated.	—

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41	Vikram Studios, Madras	0.51	Intermittent period from 5/68 to 5/75	Revenue recovery proceedings initiated.	Prosecution cases launched.
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REGION : UTTAR PRADESH

1	M/s. Ram Lakshman Sugar Mill, Mohiuddinpur, Meerut.	2.57	1/68 to 6/69	Do.	Prosecution for the period 1/68 to 3/69 filed. Besides criminal complaint U/S 406/409 I.P.C. also filed for the period 1/68 to 6/69.
2	M/s. Ram Chandra & Sons, Barabanki.	5.26	4/69 to 7/69 and 11/69 to 6/71	Revenue Recovery proceedings for the entire amount in arrears initiated.	Prosecution initiated. Establishment has been taken over by the U.P.S.S.C.
3	M/s. Diwan Sugar Mills (P) Ltd, Meerut.	1.50	2/65 to 12/65 & 9/70 to 10/70	Do.	Special appeal has been filed by the employer in the Allahabad High Court.
4	M/s. Diamond Sugar Mills, Saharanpur.	2.68	4/72 to 4/73 1/74, 2/74	Revenue recovery proceeding for the period initiated.	Under control of U.P. State Sugar Corporation—Prosecution launched.
5	M/s. L.K. Sugar Mills, Saharanpur.	4.94	10/75 to 4/76	Revenue Recovery Proceedings for the entire period initiated. Paying current dues. Has also paid workers share upto 4/76.	---
6	M/s. Lord Krishna Textile, Saharanpur.	6.02	1/71 to 3/71 5/71 to 2/72	Recovery proceedings initiated. Under N.T.C. with effect from 1-4-74. Claim filed with the Claim Commissioner.	---

7	M/s. Bijli Cotton Mills, Hathras.	13.72	P.A. & 11/67 to 6/70	Recovery proceedings initiated for the period 11/67 to 6/70 under N.T.C. with effect from 1-4-74 Claim filed with the Claims Commissioner.	---
8	M/s. Muir Mill, Kanpur	4.57	3/63 to 12/65 & arrears for 1957	Revenue recovery proceedings were initiated.	---
9	M/s. New Victoria Mills, Kanpur	51.47	11/66 to 12/67	Taken over by N.T.C. Claim filed with the Claims Commissioner.	Prosecution was launched, has acquitted the accused.
10	M/s. L.R.C.M., Kanpur	5.54	3/74 to 3/75	Revenue recovery proceedings initiated. Taken by N.T.C. w.e.f. 19-8-76. Claim filed with the Claims Commissioner.	---
11	M/s. Atherton West & Co., Kanpur.	37.02	Intermittent period from 3/68 to 4/75	Do.	---
12	M/s. R. B. L. Das Sugar & General Mills, Baharaich.	10.86	Intermittente period from 1/71 to 6/75	The establishment is running under Receivership w.e.f. 29-7-72. The Establishment has filed a writ in the High Court.	—
13	M/s. Maheshwari Khetan Sugar Mills, Deoria.	1.56	9/69 to 1/70	Revenue recovery proceedings initiated.	Prosecution cases launched.
14	M/s. Burhwal Sugar Mills, Barabanki.	2.53	11/75 to 12/75 & 2/76 to 11/76	Do.	Do.
15	M/s. E.M.C. Works, Kanpur	1.02	7/74 to 3/76	Do.	Do.
16	M/s. Drilmao Ltd., Ghaziabad	0.86	9/74 to 6/75	Do.	Do.
17	M/s. R.K. Mills, Mirzapur	1.14	8/68 to 1/75	Do.	Do. The establishment has filed a writ in Allahabad High Court and stay obtained against the Recovery Proceedings.

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18	M/s. Shanker Iron Foundry, Varanasi.	0.76	Intermittent period from 4/68 to 12/74.	Revenue recovery proceedings initiated	Prosecution cases launched. The estt. has filed a civil suit and stay obtained against the realisation of Provident Fund dues.
19	M/s. Electronics & Computers, Ghaziabad.	0.93	2/75 to 11/75	Do.	Show cause notice issued.
20	M/s. Suresh Spinning & Weaving Mills, Aligarh	0.95	10/58 to 6/64 12/64 to 5/65.	Do.	—
21	M/s. Ankey Cloth & General Mills, Aligarh.	0.65	5/64 to 11/65	Do.	Prosecution cases filed have been stayed by the State Government.
22	M/s. Indian Trading Corporation, Aligarh.	1.11	6/69 to 11/70	Do (Paying instalments as per agreement)	—
23	M/s. L.R. Engineering Works, Kanpur.	5.76	Upto 9/71	Revenue recovery proceedings initiated	—
24	M/s. Postal Seals Industrial Corporation, Aligarh.	1.53	7/56 to 8/73	Do.	Challenged the applicability of the Act. The Establishment is under Co-operative sector.
25	M/s. India Supply, Kanpur.	0.65	3/66 to 12/70	Revenue recovery proceedings initiated. Properties of the Mill attached.	—
26	M/s. Metal Goods Mfg, Varanasi	1.87	Intermittent period from 4/67 to 10/72.	All the property of establishment have been attached by the Collector authorities which are to be auctioned.	—

27	M/s. Sodhi Transport, Agra	0.50	8/69 to 10/70 9/73 to 3/74	Revenue recovery proceedings initiated	Prosecution cases have been filed against the establishment.
28	M/s. Standard & Co., Kanpur	0.64	12/66 to 4/67 7/70 to 3/72 & 6/73 to 11/73	Do.	Prosecution cases launched.
29	M/s. Swadeshi Cotton Mills, Kanpur.	8.01	9/76 to 10/76	Do.	—
30	M/s. H. R. Sugar Factory, Bareilly	11.47	5/72 to 2/76 3/76 to 6/76, 7/76	Do.	—
31	M/s. Jaswant Sugar Mills	24.43	Intermittent period from 4/74 to 11/76	Do.	Prosecution cases launched.
32	M/s. Meerut Straw Board, Meerut	3.22	Intermittent period from 4/74 to 11/76	Do.	Do.
33	M/s. Sir Shadi al Sugar Mills, Muzaffarnagar.	5.77	1/76 to 3/76 5/76 to 9/75	Do.	Do.
34	M/s. Laxmi Devi Sugar Mills, Deoria.	2.95	1 2/74 & 2/75 to 10/75	Do.	Do.
35	M/s. Laxmi Devi Sugar Mills, Maholi.	0.86	12/76	Do.	—
36	M/s. U.P. Steels, Muzaffarnagar.	1.89	8/75 to 12/75 2/76 to 3/76 & 5/76 to 11/76	Do.	Prosecution action initiated.
37	M/s. Durga Enterprises, Ghaziabad.	2.23	4/75 to 3/76	Do.	Do.
38	M/s. Seksaria Sugar Mills, Gonda.	1.81	1/76 to 4/76 & 7/76 to 10/76	Do.	Do.

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39	M/S Amitabh Textile, Dehradun	0.95	7/75 to 4/76	Revenue recovery proceedings initiated	Prosecution action initiated.
40	M/s. Rainbow Refractories, Muza-farnagar.	0.71	9/75 to 12/75	Do.	Do.
41	M/s. Rainbow Steels Muzaffarna-gar.	2.34	9/75 to 12/76	Do.	Do.
42	M/s. Amousi Textile, Lucknow	0.59	6/75 to 1/76 & 4/76 to 9/76	Do.	Do.
43	M/s. Balance Works, Varanasi	0.54	5/72 to 12/74 & 3/76 to 5/76	Do.	Prosecution cases launched.
44	M/s. Associated Journals Ltd., Lucknow.	0.95	10/76 to 3/77	Dues under assessment	Notice under issue

REGION : WEST BENGAL

1	Alliance Engg. Co., Calcutta-27	0.71	7/74-10/75	Revenue recovery proceedings initiated	Prosecution was launched. Factory remains closed.
2	Avonegrove T.E. WB/1305, Darjeel-ing.	0.96	Upto 4/65	Do.	Do.
3	Adhyakhya Mathur Babu's Sakti Aushadhalaya Dacca (P) Ltd., WB/1160, Chandanagar.	0.57	9/68 to 2/77	Do.	Do.
4	Alfamache (P) Ltd., WB/13337, Howrah.	0.64	2/73-2/77	Do.	Do.
5	Bangasree Cotton Mill, WB/104, Sodepur.	0.50	3/64-1/66	Do. N.T.C. Mills claims filed	Do.

6	B.S. Engg. Corpn., WB/2916, Jessore Road, Calcutta.	0.56	7/73-2/77	Do.	Do.
7	Bhattacharya Rubber Works, WB/715, Calcutta.	0.62	6/70-9/75	Do.	Do.
8	Bengal Porcelain, WB/714, Agaomnara.	0.50	2/71-2/77	Do.	Prosecution was launched. Civil Rule obtained.
9	Burma Lime Co., WB/1858, Taomatala Road, Calcutta.	0.60	10/71-1/74	Do.	Prosecution was launched. Factory remains closed.
10	B+C Nawn & Bros., WB/711, Calcutta.	0.92	3/72-11/76	Do.	Do.
11	Belur Iron Foundry & Engg. Work, WB/1875-Baluom, Howrah.	0.50	11/69-9/72	Do.	Do.
12	Commercial Reproduction (P) Ltd., WB/3243, Calcutta.	0.58	3/74-2/77	Revenue recovery proceedings initiated	Prosecution was launched. Civil Rule obtained.
13	Cosmotech, WB/10398, Calcutta	0.84	4/72-2/77	Do.	Prosecution was launched. Factory remains closed.
14	Calcutta Electric Lamp Works, WB/4879, Calcutta.	0.60	1/72-3/75 & 6/76-2/77	Do.	Do.
15	Dilaram Tea Estate, WB/943/1316, Jalpaiguri.	0.60	3/75-12/75	Do.	Prosecution was launched. Civil Rule obtained.
16	Hindustan Small Tools, WB/5846, Gaomia, 24 Parganas.	0.50	2/72-12/72 & 9/76-2/77	Do.	Prosecution was launched. Paying instalments.
17	India Selting & Cotton Mills, WB/147, Calcutta.	0.62	3/69-1/72	Do.	Do.
18	Indcom Ltd., WB/12495, Calcutta	0.66	7/72-2/77	Do.	Prosecution was launched. Civil Rule obtained.

1	2	3	4	5	6
19	International Tyre, WB/311, Calcutta.	0.65	8/73-11/75 & 10/76-2/77	Revenue recovery proceedings initiated	Prosecution was launched. Civil Rule obtained.
20	James Lord & Sons, WB/7622, Calcutta.	0.61	1/73-6/75	Do.	Do.
21	Laxmi Engg. Co. (P) Ltd., WB/221, Calcutta.	0.82	3/67-2/77	Do.	Do.
22	Laxminarayan Jute Mills, WB/68, Konnagar, Hooghly.	0.58	3/66-4/67	Do.	Prosecution was launched. Factory remains closed.
23	Maya Engg. Works, WB/280, Calcutta.	0.79	8/75-7/76	Do.	Do.
24	Mohanlal Ramchandra T.E., Jalpaiguri.	0.67	4/69-7/76 1/77-2/77	Do.	Prosecution was launched. Civil Rule obtained.
25	N.G. Chakraborty (P) Ltd., Calcutta.	0.58	7/73-12/73 2/74-6/76 & 1/77-2/77	Do.	Do.
26	Mirbong T.E, WB/1350, Darjeeling.	0.80	3/75 & 9/76- 2/77	Do.	Do.
27	Orissa Steel Corpn, WB/5947, Calcutta.	0.80	3/75 & 9/76- 2/77	Do.	Prosecution launched went into liquidation.
28	Orient Bone Mills, WB/13366, Calcutta.	0.60	10/75-7/76	Do.	Prosecution launched. Factory remains closed.
29	Offhulinks, WB/11656, Calcutta.	0.70	10/70-6/74	Do.	Prosecution launched. Factory went into liquidation.
30	P. Sectt. & Co., WB/1910, Calcutta.	0.74	4/73-2/77	Do.	Prosecution launched. Civil Rule obtained.

31	Ramkumar Agarwal & Bros., Calcutta.	0·54	4/73-2/77	Do.	Do.
32	Rangaroon T.E. Darjeeling.	0·80	5/67-10/74	Do.	Do.
33	Rangneet T.E. WB/1364/901, Darjeeling.	0·80	2/72-2/77	Do.	Prosecution launched.
34	Shree Laxmi Iron & Steel Works, WB/6650, Calcutta.	0·65	P.A. & 5/74-2/77	Do.	Prosecution launched. Rule obtained. Civil
35	S.C. Das & Co. (P) Ltd., Calcutta.	0·62	5/73-11/74	Do.	Prosecution launched. Factory remains closed.
36	Sankar Industries, WB/596, Calcutta.	0·60	9/71-12/75, 12/76-2/77	Do.	Prosecution launched. Arrangements are being paid in instalments.
37	Samabeong T.E., WB/1030/1366, Darjeeling.	0·94	3/74, 4/74-3/76 & 8/76-2/77	Do.	Do.
38	Sri Luxmi Engg. Works, WB/9520, Calcutta.	0·68	8/74-2/76 & 7/76-2/77	Do.	Prosecution launched.
39	The United Cereal (P) Ltd., WB/14166, Calcutta.	0·82	4/73-2/75 & 6/75-11/75	Do.	Prosecution launched. Factory went into liquidation.
40	Texwell (P) Ltd., WB/9837, Calcutta.	0·74	7/73-9/75, 10/76-2/77	Do.	Prosecution launched. Civil Rule obtained.
41	Technoplast (P) Ltd., WB/11199, Calcutta.	0·58	8/72-11/76 & 2/77	Do.	Do.
42	Taherpur P/Co.-Co. Society Ltd., WB/13922, Nadia.	0·72	2/73-2/77	Do.	Prosecution launched.
43	Do. (No.2) WB/13923, Nadia	0·78	2/73-2/77	Do.	Do.
44	United Flour Mills, WB/2594, Calcutta.	0·50	3/76-2/77	Do.	Prosecution launched. Civil Rule obtained.

1	2	3	4	5	6
45	Weight & Measures Synd., WB/9164, Calcutta.	0.84	1/72-6/75	Revenue proceedings initiated	Prosecution launched. Factory remains closed.
46	A. Stock & Co., WB/1944, Calcutta	1.59	9/70-9/74	Do.	Prosecution launched. I.R.C.I. Unit.
47	Arati Cotton Mills, WB/124, Agar-pura.	2.37	1/66-6/68 9/70-9/74	Claim filed with the Claim Commissioner.	Prosecution launched. Nationalised Mill.
48	All India General Transport, WB/9023, Calcutta-7.	1.66	7/71-12/75 9/70-9/74	Revenue Recovery proceedings initiated.	Prosecution launched. Civil Rule obtained.
49	Annapurna Metal Works, WB/256, Tiljala, Calcutta-39.	5.27	5/71-7/75 & 12/76-2/77 9/70-9/74 & 11/75-12/75.	Do.	Prosecution launched. I.R.C.I. Assisted Unit. Civil Rule obtained.
50	Atlas Works (P) Ltd., WB/514, Calcutta-16.	8.94	1/68 & 10/68- 11/76 9/70-9/74 11/75-12/75.	Do.	Prosecution launched. Civil Rule obtained.
51	Associated Rubber & Plastic, WB/691, Calcutta-28.	2.48	12/72-9/74 & 11/75-3/76 9/70-9/74 & 11/75-12/75	Do.	Prosecution launched. Factory remains closed.
52	Associated Aesby Industry, WB/276, Calcutta-50.	4.16	3/71-7/75, 2/76- & 7/76-2/77 3/71-2/76 & 5/76-2/77.	Do.	Prosecution launched. IRCI assisted unit. Civil Rule obtained.
53	Albion Plywood, WB/11845, Calcutta-1.	1.26	8/72-5/75, 3/71- 2/76 & 5/76- 2/77	Revenue Recovery action taken.	Prosecution launched. Factory closed.

54	Appollo Zipper, WB/1971. Dum-Dum.	3.53	12/73, 1/74, 4/75-11/75, 7/76, 11/76-2/77, 10/73-1/74, 11/74-7/76 & 11/76-2/77	Do.	Prosecution launched. Civil Rule obtained.
55	Agrind Fabrication, WB/1241, Tangra, Calcutta.	1.83	9/66-8/67, 10/73-1/74, 11/74-7/76 & 11/76-2/77	Do.	Prosecution launched. Factory remains closed.
56	Bangeswari Cotton Mills, WB/114, Rishra, Distr. Hooghly.	5.56	8/61-3/67, 10/73-1/74, 11/74-7/76 & 11/76-2/77	Do.	Nationalised Prosecution launched. Factory in liquidation. Claim registered.
57	Bengal Fine Spinning & Weaving Mills, WB/350, Konnagar, Hooghly.	9.36	10/76-2/70, 10/73-1/74, 11/74-7/76 & 11/76-2/77	Do.	Prosecution launched. Nationalised Mill. Claim filed with Commissioner of Payment.
58	Do. (Factory No. 2) WB/12368, Katagange, Distt., Nadia.	11.06	1/68-3/71, 10/73-1/74, 11/74-7/76 & 11/76-2/77	Do.	Do.
59	Bengal Textile Mills. WB/3372. Cossimbazar, Distt. Murshidabad.	3.36	6/61-6/63, 8/63-5/65, 10/65-12/65, 9/66-5/67 & 1/60-3/70, 10/73-1/74, 11/74-7/76 & 11/76-2/77	Do.	Do.
60	Bengal Luxmi Cotton Mills, WB/112, Rishra, Distt. Hooghly.	20.80	3/67-2/71 & 7/71-5/-10/73-1/74- & 11/74-7/76, 11/76-2/77.	Revenue Recovery action taken.	Prosecution launched. Nationalised Mill. Claim filed with Commissioner of Payment.

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61	Banerjee Chakraborty & Co. WB/523, Liluah, Howrah.	3 86	9/71-7/74 & 11/76-2/77 (except 4/72-5/72), 4/71-7/74, 10/74-0/75 & 11/76-2/77.	Revenue Recovery action taken.	Prosecution launched. I.R.C.I. assisted unit. Civil rule obtained.
62	Belur Glass Works WB/7640 Bally, Distt. Howrah.	2 28	7/60-7/72, 4/71- 7/74, 10/74- 6/75 & 11/76- 2/77.	Revenue Recovery proceedings initiated.	Prosecution launched. Factory remains closed.
63	Bengal Mills Agency WB/9504, Calcutta-2.	1 43	3/70-10/72, 4/71- 7/74, 10/74- 6/75 & 11/76- 2/77	Do.	Prosecution launched. Factory remains closed.
64	Bortrams Scott., WB/10727, Tita- garh 24, Parganas.	2 51	9/72-7/74, 10/75- 5/76, 6/76, 2/77 6/71-7/74, 10/ 75-6/76, 1/77- 2/77.	Do.	Prosecution launched Civil Rule obtained.
65	Basumati Corpn. Ltd. WB/1272, Calcutta-12.	1 33	0/70, 9/71-3/72, 1/73, 2/73 & 2/77, 6/71-7/74, 10/75-6/76, 1/77-2/77, 10/ 75.	Do.	Prosecution launched. Factory taken over by Govt. of W. Bengal.
66	Bharat Jute Mills WB/94 Dasnag- ar, Howrah.	7 82	7/75-8/76, 6/71- 7/74, 10/75-6/ 76, 1/77-2/77.	Do.	Prosecution launched. Establish- ment not functioning.

67	Britania Building & Iron Co. WB/5890, Calcutta-1.	11-78	6/67-5/71, 6/71-7/74, 10/75-6/76, 1/77-2/77, 5/75-5/74.	Do.	Prosecution launched. Factory remains closed.
68	Bharat Overseas (P) Ltd., Calcutta-1.	9-32	F.A. as on 30-6-74 & 7/74-2/75 6/71-7/74, 10/75-6/76, 1/71-2/77.	Do.	Prosecution launched. Factory remains closed. Civil Rule obtained.
69	Berry Machinery Mfg. WB/356, Sukchar, 24 Parganas.	1-52	6/71-4/75, 6/71-7/74 10/75-6/76 1/77-2/77.	Do.	Prosecution launched. I.R.C.I. assisted unit. Civil Rule obtained.
70	Bird & Co. WB/8046, Calcutta-48.	14-31	12/75-1/76, 4/76- & 6/76-10/76, 3/74-10/76 & 12/76-2/77 (except 2/75).	Do.	Prosecution launched. Civil Rule obtained.
71	B.S. Engg. Co. WB/9492, Jessore Road, Calcutta-51.	1-61	1/75-3/76 & 8/76 2/77, 6/72-12/73- 5/74-2/77.	Do.	Prosecution launched. Civil rule with injunction obtained.
72	Bharati Chemicals WB/5000, Cal- cutta-6.	1-42	6/72-2/77, 6/72- 12/73 & 5/74- 2/77	Do.	Prosecution launched. Civil Rule obtained with injunction IRCI assisted unit.
73	Black Diamond Beverages Ltd. WB/14453, Taratola Road, Calcutta-53.	1-20	12/74-2/77, 6/72- 12/73 & 5/74- 2/77.	Do.	Prosecution launched. Civil Rule ^{1c} obtained.
74	Calcutta Glass & Sylicate Works, WB/5632, Kundulane, Calcutta- 37.	3-41	3/69-9/73, 6/72- 12/73 & 2/77	Do.	Prosecution launched. Factory remains closed.

1	2	3	4	5	6
75	Cooperated Engineers (P) Ltd., WB/282, Calcutta.	1-01	7/62-8/66, 6/72- 12/73 & 5/74- 2/77.	Revenue recovery proceedings initiated.	Prosecution launched. Factory remains closed. Receiver ap- pointed by High Court. Cen- tral Govt. Solicitor requested to take action for realisation of Provident Fund dues.
76	Ganton Carpentary Works, WB/619, Calcutta-15.	11-06	3/71-10/73 & 1/74 10/76 3/71-10 76.	Do.	Prosecution launched.
77	Coal Field Engg., WB/9159, Asansol, Distt. Burdwan.	1-08	4/67-5/73, 3/71- 10/76.	Do.	Prosecution launched. Factory remains closed.
78	Cicco (P) Ltd., WB/9159 B.T. Road, Calcutta.	2-06	3/72-10/76 & 2/77 (except 12/75 & 1/76) 3/71-10/76 & 2/77.	Do.	Prosecution launched. Civil rule obtained.
79	Castings Corporation (I) (P) Ltd., WB/548, Howrah.	2-22	11/72-2/75, 11/75, 12/75 & 5/76 -2/77, 3/71-10/ 76 & 2/77 & 1/76-4/76.	Do.	Prosecution launched.
80	Central Cotton Mills, WB/542, Bel- ur Math, Howrah.	2-55	2/77, 1/77-2/77	Do.	Prosecution launched. Under N.T.C. claim filed.
81	Dhakeswari Cotton Mills, WB/409, Suraya Nagar, Asansol, Distt. Burdwan.	8-70	4/6-10/63, 1/77- 2/77	Revenue recovery action taken	Prosecution launched. Factory remains closed.

82	Dominion Rubber Works, WB/3556 Liluah, Howrah.	2.76	11/33-2/70 & 11/71-8/72, 1/77 -2/77.	Do.	Prosecution launched. Factory closed from 8/72-3/75. Ad- ministrator appointed by High Court.
83	Dr. Paul Lohman, WB/10560, Jessore Road, Calcutta.	1.09	5/70-10/72. 6/73- 6/74 & 11/74- 3/75.	Do.	Prosecution launched. Factory remains closed.
84	Durgapur Foundry & Engg. (Ranjit Engg. Co-op. Socy. Ltd.), WB/11004, Durgapur, Distt. Burdwan.	1.45	11/65-5/75 & 12/76 -2/77, 11/68-2/77.	Do.	Prosecution launched.
85	G.T.R. Co. Ltd., WB/287-Dum-Dum.	0.98	3/69-2/73, 11/65- 2/77, & 5/73-3 6/73 & 5/75-6/75.	Do.}	Prosecution launched. assisted unit.
86	Glasgow Printing Co. (P) Ltd., WB/635, Howrah.	1.54	10/73-8/76 & 11/76 2/77.	Do.	
87	Hilla Tea Estate, WB/978, Nagra Kata, Distt. Jalpaiguri.	3.24	9/63-12/69, 2/70- 3/72 & 8/72- 1/73, 72-2/77.}	Do.	Prosecution launched. Factory remains closed.
88	Howrah Engg. Concern, WB/591, Howrah.	1.76	3/65-2/77, 11/66- 2/77.}	Do.}	Prosecution launched.
89	India Cycle Mfg. Co. Ltd., WB/313 Tiljala, Calcutta-17.	2.64	12/62-6/69, 11/66 2/77.	Do.	Do.
90	Indian Malleable Casting, WB/383, M. M. Feeder Road, Calcutta-56.	4.56	3/69-2/76, 11/76- 2/77	Do.	Prosecution launched, Special Officer appointed by High Court establishment in liquida- tion.
91	International Rubber, WB/693, Entally, Calcutta-14.	3.14	7/67-4/71, 11/66- 2/77.	Do.	Prosecution launched.;

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92	Industrial Equipment (P) Ltd., WB/2107, Russa Road, South Calcutta.	2' 15	1/69-2/74, 11/66- 2/77.	Revenue recovery action taken	Prosecution launched. Factory remains closed.
93	India Machinery Co. Ltd., WB/215 Dasnagar, Howrah.	4' 34	2/65-5/65, 11/65- 1/66, -4/66, 4/70 11/72, 11/66-2/77 6/76-11/78.	Do.	Prosecution launched. I.R.C.I. assisted unit.
94	India Rubber Goods Mfg., WB/2091, Canal East Road, Calcutta-2.	2' 40	12/69-12/72, 0/75 1/76, 11/66-2/77 & 9/75-1/76.	Do.	Prosecution launched. Factory remains closed.
95	India Rubber Mfg. Ltd., WB/419, Liluah, Howrah.	2' 92	2/70-9/72, 11-66- 2/77, 9/75-1/76.	Do.	Prosecution launched. Civil Rule obtained.
96	India Mechanisation & Allied (P) Ltd., WB/12669, Calcutta.	1' 17	1/76-2/77, 11/66, 2/77 11/73-2/77.	Do.	Prosecution launched. Civil rule with Injunction 7A under process from 2/76 onwards.
97	Jyoti Weaving Factory, WB/108, S.K. Dev Road, Calcutta-48.	1' 65	3/68-11/72, 11/66 2/77, 11/73- 2/77.	Do.	Prosecution launched. Nationalis- ed Mill Claim filed.
98	Krishna Silicate & Glass Works, WB/7791, Jadavpur, Calcutta-32.	2' 79	6/70-9/70 & 2/77 4/69-9/70 & 2/77.	Do.	Prosecution launched.
99	Kumai Tea Estate, WB/1038, Matall, Distt. Jalpaiguri.	3' 12	11/68-9/72, 8/73- 3/74 & 7/74- 7/75 & 1/77-2/ 77.	Do.	Prosecution launched. Civil rule obtained.
100	Kolay Iron & Steel Ltd., 24-Parga- nas, Calcutta.	3' 31	7/71-6/75 & 8/76	Do.	Prosecution launched. Factory lock out since 9/76.

101	Kanoria Industries, WB/1916. Kan nagar. Distt. Hooghly.	0.58	10/66-8/67, 7/71- 6/75 & 8/76.	Do.	Prosecution launched. Nationalis- ed Mill. Claim filed with Commissioner of payment.
102	Kssum Engg. Ltd., WB/1691, Khar- dah, Distt. 24--Parganas.	4.22	6/74-12/75-4/76- 2/77 (except 8/75-10/75, 4/77 1-2/72, 7/73- 12/75 & 11/66- 2/77.	Do.	Prosecution launched. Civil Rule obtained.
103	Lily Biscuit Co., WB/1691. R.K. Sen Lane, Calcutta-4.	4.79	11/71-11/72, 11/74 7/76, 10/76-2/72	Revenue recovery proceedings initiated	Prosecution launched. Special Officer appointed by High Court. Request to clear all the duss.
104	Laxmi Narayan Cotton Mills, WB/ 396, Rishara Distt. Hooghly.	9.76	8/69-6/70	Nationalised claims filed with their Commis- sioners.	Prosecution launched.
105	Do. (H.O.) WB/5760, 5. Old Court House Street, Calcutta.	1.01	11/66-10/72	Do.	Do.
106	Locksan Tea Estate, WB/879. Car- ron, Distt. Jalpaiguri.	6.29	8/74-2/76 & 6/76 9/76	Do.	Prosecution launched. Civil rule obtained.
107	Majherdebri Tea Estate. WB/822. Alipurduar. Distt. Jalpaiguri,	7.60	6/62-12/75, 2/76, 4/76. & 12/76- 2/77.	Do.	Do.
108	Metro Glass Work, Mill Road, Calcutta-28.	2.01	3/67-10/70, 3/67, 12/70.	Do.	Prosecution launched. Factory remains closed.
109	Montiviot Tea Estate, WB/1344./920 Kursaong Distt. Darjeeling.	1.68	3/70-1/71 & 6/71- 2/77.	Do.	Prosecution launched. Civil rule with injunction.

1	2	3	4	5	6
110	Motor & Machinery Mfg. Co. WB/285, Jawpur Road, Calcutta-35.	7-88	3/67-1/75	Revenue recovery proceedings initiated.	Prosecution launched. Taken over by Authorised controller.
111	Mahindra Mills Ltd., WB/132, Cossipur Bazar, Distt. Murshidabad.	4-96	1/64-10/66	Do.	Prosecution launched. Nationalised Mill. Claim filed with Commissioner of Payments.
112	Marshall & Sons, WB/5164, N.S. Road, Calcutta-1.	8-40	1/69-5/72, 10/72-7/75 & 1/77-2/77	Do.	Prosecution launched. Civil rule with injunction.
113	New India Glass Works, WB/8019, Church Road, Dum-Dum, Calcutta.	2-20	3/74-3/76	Do.	Do.
114	National Iron & Steel Co. Ltd., WB/163, Belur, Howrah.	29-02	12/66-9/71, 4/73, 11/73, 6/74 -5/75, 7/75, 8/75 & 12/75, 3/76.	Do.	Prosecution launched. I.R.C.I. assisted unit. Civil Rule with injunction. Lock out from 13-3-1976.
115	National Screw & Wire Products, WB/198, Belur, Howrah.	2-21	4/76-2/77	Do.	Prosecution launched.
116	Oriental Research & Chemical Ltd., WB/1163, Hoorganj Road, Howrah.	1-38	5/66-11/72	Do.	Do.
117	O'kaily Tea Estate, WB/1352/904, P.O. & Distt. Darjeeling.	4-24	3/70-1/76, 6/76 & 7/76 & 2/77	Do.	Prosecution launched Civil rule with injunction.
118	Pashok Tea Estate, WB/1351/096, P.O. Pashok, Distt. Darjeeling.	7-66	6/72-2/76 & 6/76-9/76	Do.	Do.

119	Precision Tools, WB/12522, Calcutta.	1-07	2/75—6/75, 9/75 10/75, 12/75 & 4/76—5/76	Do.	Do.
120	Pandam Tea Estate, WB/1353/1019, Darjeeling.	2-52	9/66—2/73 & 8/73—2/77	Do.	
121	Pandam Tea Estate, Darjeeling.	1-36	12/71—12/74, 2/75—4/76 & 2/77	Do.	Prosecution launched. Civil rule obtained.
122	Peoples Engg. & Motor Works, WB/233, Salkia, Howrah.	1-32	8/72—6/73, 9/73; —3/74 & 5/74 —2/77	Do.	Prosecution launched.
123	Do. (Fy. No. 2) WB/620 Ghuismoni, Howrah.	1-58	6/72—6/73, 9/73; —3/74 & 5/74— 2/77	Do.	
124	Pandey Industries (P) Ltd., WB/10952, N.S.C. Bose Road, Calcutta-47.	1-68	4/71—5/74 & 6/75—9/75 & 1/77 & 2/77	Do.	Prosecution launched. I.R.C.I.-assisted unit.
125	Poddar Sanitary Works, WB/598, Chingomihata Lane, Calcutta.	1-70	2/74—12/74, 4/75—5/76 & 10/76—2/77	Do.	
126	Potang Tea Estate, WB/11738, Distt., Darjeeling.	1-06	4/73—12/75	Do.	Prosecution launched. Civil rule obtained.
127	Paharimata Iron Works (P) Ltd., WB/13173, Bennomas Road, Howrah.	1-46	4/75—5/76 & 8/76—9/76 & 1/77—2/77	Do.	Do.
128	Ranchoia Cotton Mill's, WB/113, Serampora, Distt. Hooghly.	19-60	11/57—10/68, 1/69—8/69 & 11/69—4/71 & 1/71—2/77	Do.	Prosecution launched. Nationalised Mill. Claim filed.

1	2	3	4	5	6
129	Raymon Engg. Works, WB/3486, Santragach, Howrah.	1-78	3/66—2/68	Revenue recovery proceedings initiated.	Prosecution launched. Went into liquidation.
130	Red Bank Tea Estate, WB/910, Jalpaiguri.	0-86	8/66—10/68, 11/69 12/74	Do.	Prosecution launched. Civil rule obtained.
131	Rupali Tea Estate, WB/1448/980 Md, Distt. Jalpaiguri.	2-58	4/72 & 5/74— 2/75 & 2/77	Do.	Prosecution launched. Received appointed.
132	R.B.S. Rubber, WB/302, Liluah, Howrah.	1-08	6/72—3/73	Do.	Prosecution launched. Factory remains closed.
133	Republic Engg., WB/567, S.C. Roy Road, Calcutta-34.	1-01	4/70—8/70, 10/70 10/72 & 8/74— 6/75	Do.	Prosecution launched. I.R.C.I. assisted unit.
134	Sodepur Cotton Mills, WB/613, Sodepur, Distt. 24 Parganas.	2-02	7/61—12/65	Do.	Prosecution launched. Nationalised Mill. Claim filed with Claim Commissioner.
135	Shri Mithulami Cotton Mills, W3/101, Palta, Distt. 24-Parganas.	11-12	10/67—12/70 & 2/77	Do.	Do.
136	Sea Rubish Industries, WB/599, Kalyanpur, Asansol, Distt. Burdwan.	5-07	3/73—10/73 & 6/74 3/75	Do.	Prosecution launched. Taken over by authorised controller Civil Rule obtained.
137	Shalimar Tar Products, W3/11551, Hill Road Extension, Calcutta-27.	4-54	3/67—3/70, 5/70 —12/70, 1/71— 8/71 & 2/72 —3/75.	Do.	Prosecution launched. Civil Rule obtained.

133	Single Tea Estate, WB/1372/333, Krisnag, Distt. Darjeeling.	2-22	1/72—12/74 & 2/77	Do.	Do.
139	Shulinar Iron Works Ltd., WB/230, Foreshore Road, Howrah.	6-46	6/72—5/74	Do.	Prosecution launched. Civil rule obtained.
140	Spencer Aerated Water, WB/7704, Entally, Calcutta.	1-18	10/70—8/74	Do.	Prosecution launched. Factory remains closed.
141	Sirigona Tea Estate, WB/794, Durgam Distt. Jalpaiguri.	7-72	4/67—4/69, 6/69 4/70, 6/70—1/71 4/71—6/71, 8/71 & 10/71—3/74	Do.	Prosecution launched. Civil rule obtained and gone into liqui- dation.
142	Sodepur Pottery, WB/5247, Sodepur, 24-Parganas.	4-16	3/89—4/73	Do.	Prosecution launched. Civil rule obtained with injunction.
143	Surendra Engg. Works, WB/14286, P.O. Badu, Distt. 24-Parganas.	1-36	2/74—2/77	Do.	Prosecution launched.
144	Souali Tea Estate, WB/3385, P.O. Bagra Kota, Distt. Jalpaiguri.	1-68	4/72/8/75 & 12/76, 2/77	Do.	Do.
145	Shree Engg. Products, WB/8223, Rishra, Distt. Hooghly.	1-34	0/72—1/73 & 8/74	Do.	
146	Sar & Co., WB/483, Balur, Howrah.	1-70	3/73—12/74	Do.	Prosecution launched. Factory re- mains closed.
147	Sywhick Board & Paper Mills, WB/ 575, Balur, Howrah.	2-70		Do.	Factory remains closed.

1	2	3	4	5	6
148	Shaw & Co. WB/3580, Belilious Road, Howrah.	1.61	10/70, 12/75 & 1/76, 12/76	Revenue recovery proceedings initiated.	Prosecution launched. Further action is on hand.
149	Shree Laxmi Iron & Steel Works, EB/170 Liluah, Howrah.	1.14	5/75, 2/77	Do.	Prosecution launched. Civil rule obtained.
150	Thakurdas Sureka Iron Foundry, WB/171, Ghusury, Howrah.	1.06	2/66, 10/66—12/66 & 2/67—5/67	Do.	Prosecution launched. factory remains closed.
151	Do. (Fy. No. 2) WB/1952 Goshala Road, Liluah, Howrah.	0.60	6/66—8/66 & 10/66—2/67	Do.	Do.
152	Tropical Rubber WB/9477 Badindanga Road, Calcutta.	1.22	5/71-1/74 & 8/74-5/76	Do.	Do.
153	United Provinces Commercial Corporation WB/7623, 6/Ganesh Gaandra Avenue, Calcutta.	1.54	P.A. & 8/76-9/67	Do.	Do.
154	Vah-Tukvar Tea Estate WB/1284 P. O. & Distt. Darjeeling	3.28	6/61-2/63, 5/72 9/76	Do.	Prosecution launched. Went into liquidation.
155	Wire Machinery Mfg. Co. Ltd. WB/11247, Paanihati, 24-Parganas.	4.58	3/71-8/72, 2/73-11/74, 5/75-2/77	Do.	Prosecution launched. Civil rule obtained.

Part-II—Exempted Establishments

Statement showing the details of the defaulting exempted establishments which were in arrears of provident Fund contributions amounting to Rs. 20,000 cro. etc. etc. as on 31st March, 1977.

Sl No.	Name of the establishment	P.F. contributions in arrears (Rs. in lakhs)	Period of default involved	Steps taken, if any for recovery and results achieved	Whether prosecution was launched and if so, with what results
1	2	3	4	5	6
			(1) ANDHRA PRADESH		
			NIL		
			(2) ASSAM		
			NIL		
			(3) BIHAR		
1	M/s. Darbhanga Sugar Co. Ltd. Darbhanga, P. O. Lobhat Bihar.	2.71	10/75 to 5/76	—	Cases already launched for 10/75 to 5/76.
				(4) DELHI	
2	M/s. National Small Inal. Corpn. Ltd. Delhi	2.24		Amount transferred to the Board of Trustees but not invested for grant/sanction of loan and settlement of Provident Fund claims of outgoing members.	
				(5) GUJARAT	
3	M/s. Shri Shubhlaxmi Mills, Ltd., Cambay, Gujarat	2.94	3/75 to 10/75	—	Prosecution launched cases pending in the Court.
				(6) KARNATAKA	
			NIL		

(7) KERALA

1	2	3	4	5	6
4	M/s. Kerala State Road Transport Corp.	16.62	10/76 & 12/76	Chief Accounts Officer agreed to transfer the Provident Fund amount immediately. (Since transferred).	—

(8) MADHYA PRADESH

5	M/s. Nandlal Bhandari Mills, Ltd. (now known as Hope Textile Mills), Indore.	21.61	9/75 to 3/76	—	Cases for the period from 5/75 to 4/76 and 8/76 filed. Cases pending in the High Court.
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6	M/s. Jaora Sugar Mills Ltd., Jaora.	1.48	11/76 to 1/77	—	Prosecution filed. Cases pending in the court Cancellation of exemption recommended to the appropriate Government.
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7	M/s. Burhanpur Tampti Mills Burhanpur.	5.19	2/69 to 4/71 & 6/71.	—	Six prosecutions relating to pre-takeover period filed in the Court. The Mill has been taken over by the N.T.C. & the claim has been filed with the claim Commissioner.
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8	M/s. Bined Mills Ltd., Indore.	4.22	2/77	—	Notice has been issued.
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9	M/s. Bimal Mills Ltd., Indore.	0.92	2/77	—	Do.
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(9) MAHARASHTRA

10	M/s. Hindustan Spg. and Wvg. Mills, Bombay.	10.65	12/76 to 2/77	—	Show cause notice under section 14(2A) is issued.
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11	M/s. Hindustan Spg. and Wvg. Mills, Bombay.	10.33	1/77 & 2/77	---	Do.
12	M/s. Shree Ram Mills Ltd., Bombay.	10.40	Since 10/76	---	Prosecution launched. Amount transferred to Board of Trustees
13	M/s. Laxmi Vishnu Cotton Mills. Sholapur.	12.54	1/77	---	Show cause notice issued.
14	M/s. Madhusudan Mills, Bombay.	16.78	6/76 to 1/77	---	Do.
15	M/s. Pulgaon Cotton Mills, Pulgaon, Distt. Wardha.	33.30	11/74 to 11/76	Action taken under section 14 (2A) of the Act and under 406/409 IPC. Prosecution cases pending in the court.	Taken over by M.S.T.C. State Govt. rejected the proposal for cancellation of exemption. Prosecutions are pending in the Court.
16	M/s. Western India Spg. & Wvg. Co. Ltd., Bombay.	20.73	7/75 to 6/76	Do.	State Govt. has decided to cancel the exemption.
17	M/s. Model Mills, Nagpur.	14.67	During the un-exempted period	Claim filed with the Claim Commissioner. Recommended for cancellation of exemption. Taken over by M.S.T.C.	—
18	M/s. Sitaram Mills, Bombay.	14.07	4/74 to 11/76	Exemption cancelled arrears reduced to Rs. 9.74 lakhs. during April, 1977.	—
19	M/s. Crown Mills, Bombay.	8.59	12/76 to 2/77	—	Show cause notice issued.
20	M/s. Jasmine Mills Ltd., Bombay.	0.72	2/77	—	Show cause notice issued. under section 14(2A) of the Act.

(10) ORISSA.

NIL

(11) PUNJAB

NIL

(12)—RAJASTHAN

N I L

(13)—TAMIL NADU

21	M/s. Thiakesar Alai Manaparai.	6.72	6/75 to 9/76	} The facility of paying the dues in instalments without allowing current dues to fall in arrears is under consideration. The management of Meenakshee Group of Mills have transferred a sum of Rs. 8.03 lakhs to the Board of Trustees.	—
22	M/s. Meenakshi Mills, Madurai.	6.91	12/75 to 9/76		
23	M/s. Meenakshi Mills, Paravai.	7.54	11/75 to 9/76		

(14)—UTTAR PRADESH

24	M/s. Punjab Sugar Mills Co. Gorakhpur, U.P.	1.79	12/76 to 2/77	—	Notice issued under Section 14(2A) of the Act and 406/409 IPC. The Mill has been taken over by the State Govt. w.e.f. 28-8-77.
25	M/s. Allahabad Law Journal Co. Allahabad, U.P.	0.55	9/74 to 2/77	—	Do.
26	M/s. Narang Industries, Nawab Ganj, Distt. Gonda, U.P.	1.79	11/76 to 2/77	—	The establishment is lying closed from 25-8-78.
27	M/s. Narang Breweries, Nawab- ganj, Distt. Gonda, U.P.	2.20	11/76 to 2/77	—	Prosecution cases filed.
28	M/s. Geep Flash Light, Allaha- bad, U.P.	1.50	upto 2/77	}	Notice issued under section 12(2A) of the Act and 406/409 IPC. Amount transferred to the Board of Trustees but not invested. Since invested.
29	M/s. Gangeshwar Ltd., Ram Kola Distt. Deoria, U.P.	1.27	Do.		

30	M/s. Basti Sugar Mills, P.O. U.P.	0.59	Do.	}	—	Do.
31	M/s. Raza Buland Sugar Factory, Rampur, U.P.	1.80	Do.			

(15)—WEST BENGAL

32	M/s. Alexandra Jute Co. Ltd., P.O. Jagatdal, 24-Paraganas.	24.06	9/74 to 6/75 1/76 to 4/76 6/76 & 7/76	—	Action taken under section 14 (2A) of the Act. Prosecution cases pending in the Court. Cancellation of exemption recommended. Company obtained Civil Rule. Mill is closed from 2-8-76.
33	M/s. Britannia Engineering Co. Ltd., Titagarh, 24-Paraganas.	27.45	4/63 to 9/70	Action taken under section 14(2A) of the Act. Prosecution cases pending in the Court.	Company obtained Civil Rule. Authorised controller appointed and claimed filed.
34	M/s. Bengal Immunity Co. Ltd., Calcutta-36.	9.85	7/73 to 12/73 9/74 to 5/75	—	Company obtained Civil Rule.
35	M/s. East Bengal Engineering Co. Ltd., Calcutta-2.	5.85	8/71 to 2/75	Do.]	Salary not disbursed from 9/76.
36	M/s. Kelvin Jute Mills, Titagarh, 24-Paraganas.	53.72	4/74 to 11/75 7/76 to 1/77	Do.]	Cancellation of exemption recommended to the appropriate Govt. but not pursued for High Court's order staying action. Factory closed from 20-11-76 to 31-1-77.
37	M/s. Kinnison Jute Mills Ltd., Titagarh, 24-Paraganas.]	78.23	3/74 to 9/75 3/76 to 3/77	Do.	Civil Rule obtained from the High Court of Calcutta staying all action stands vacated, further action is in hand.

1	2	3	4		6
38	M/s. Kharadah Co. Ltd. Titagarh, 24-Paraganas.	25.79	2/73 to 2/75	Action taken under Section 14(2A) of the Act. Prosecution cases pending in the Court.	Company has obtained Civil Rule staying all action. Closed from 8-5-75. Govt. of India has taken over and IRCI has been entrusted to run the establishment.
39	M/s. Negna Mills, Jagatdal, 24-Paraganas.	44.56	8/74 to 6/76	Action taken under section 14(2A) of the Act. Prosecution cases pending in the Court.	Company has obtained <i>suo moto</i> injunction from High Court staying all action. Mill is partially closed w.e.f. 2/76.
40	M/s. National Co. Ltd., Samarail, Howrah.	64.56	2/75 to 12/75 4/76 to 7/76	Do.	Mill has been taken over by the Govt. of India. Civil Rule obtained by the Company stand vacated, for default in payment of instalments. Action is in hand.
41	M/s. Prem Grand Jute Co Ltd. Chakasi, Howrah.	47.62	10/69 to 3/77	Do.	Civil Rule obtained by the Company stand vacated for default in payment of instalments and action is at hand for further prosecution.
42	M/s. Rehabilitation Industries Corporation, Calcutta-16.4	11.21	12/75 to 12/76	Do.	Company has obtained civil rule. It is a Government undertaking.
43	M/s. Sree Anand Jute Co. Ltd. Behm Math, Howrah.	21.00	7/76 to 9/76 11/76 to 3/77	Do.	Cases launched for the period 4/75 to 5/76. Ended in conviction (fine). Company obtained Criminal Revision restraining action for the period from 8/75 to 10/75. Company has obtained fresh injunction.

44	M/s. Union Jute Co., 12-Convent Road, Calcutta-15.	12-00	8/74 to 12/76	Do.	Company has obtained Civil Rule. Mill is closed from 14-3-76. Govt. of India taken over and entrusted to IRCI.
45	M/s. Ganges Printing Ink Factory Ltd., Shibpur, Howrah.	18-01	9/74 to 3/77	Action taken under section 14(2A) of the Act. Prosecution cases pending in the Court.	Civil Rule obtained by Company since vacated exemption cancelled.
46	M/s. Barn and Co. Ltd., Calcutta-17.	84-45	12/72 to 11/73 3/74 to 8/75	Do.	Govt. of India took over on 19-12-76. Company is paying the instalments in addition to current dues from 9/75.
47	M/s. Indian Standard Wagon Co. Ltd., Calcutta.	39-47	6/73 to 12/73 3/74 to 8/75	Do.	Do.
48	M/s. Kalyani Spg. Mills. Ltd., Kalyani, Nadia.	16-15	4/74 to 7/76 9/76 to 12/76	Do.	It is a Govt. of West Bengal undertaking. Govt. is paying instalment for liquidation of arrear.
49	M/s. Calcutta State Transport Corporation, Calcutta-56.	59-66	Upto 6/75	—	Do.
50	M/s. Aluminium Mfg. Company Ltd., DINA-DIN, Calcutta-28.	24-47	5/72 to 12/75	Action taken u/s 14(2A) of the Act. Prosecution cases pending in the Court.	It is an IRCI unit. Obtained Civil Rule staying all action.
51	M/s. Hooghly Docking Engg. Co. Ltd., Howrah.	5-58	5/70 to 12/75	Do.	Do.
52	M/s. North Brook Jute Mills Co. Ltd., Baidyati, Hooghly.	7-13	2/77 to 3/77	Do.	Notice issued for fresh default Prosecution ended in conviction (fine).
53	M/s. National Rubber Mfg. Ltd., Calcutta-15.	13-70	7/76, 9/76, 12/76 2/77 & 3/77.	Action taken u/s 406/409 I.P.C.	Notice issued.

1	2	3	4	5	6
54	M/s. Alliance Mills (Lesses) Private Ltd. Jagatdal, 24-Paraganas.	4.72	3/77	Action taken u/s 14(2A) of the Act. Prosecution cases pending in the Court.	Notice issued for fresh default
55	M/s. Naskarpara Jute Co. Howrah.	7.90	5/76 to 3/77	Do.	—
56	M/s. Empire Jute Co. Titagarh, 24-Paraganas.	4.10	2/77 to 3/77	Do.	—
57	M/s. Delta Jute Co. Manikpore, Howrah.	4.98	2/77 & 3/77	Do.	—
58	M/s. Bengal Potteries Ltd., Entally, Calcutta-16.	41.84	9/69, 6/69, 9/69 to 6/70, 9/70 to 10/71, 1/73 to 6/75	Do.	Civil Rule obtained stands vacated. Factory is under lock out from 6/75. Cases for the period from 5/69 to 4/70 ended into conviction (fine.)
59	M/s. Oriental Metal Industries Ltd., Agarpara, 24-Paraganas.	7.39	2/73 to 9/73, 11/73 to 7/74, 3/75 to 7/76	Do.	IRCI assisted unit. Co. has obtained fresh rule restraining all action. Co. has paid due from 8/76 to 3/77.
60	M/s. Sree Durga Cotton Spg. and Wyg. Mills. Konnagar, Hooghly.	14.30	6/49 to 12/70, 4/75 to 7/75, 9/75 to 10/76	Do.	Do.
61	M/s. Mohini Mills Co. Ltd., Belahonia, 24-Paraganas.	19.81	7/75 to 1/76, 3/76 to 11/76	Do.	Do. Mill remained under lock out from 15-11-76 to 14-2-77.
62	M/s. Wastinghouse Sexby Farmer Ltd., Calcutta-44.	7.52	1/77 to 3/77	Do.	It is a Govt. of West Bengal undertaking. Company obtained civil rule restraining all action.
63	M/s. Electrical Industrial Corporation Ltd., Calcutta-19.	1.07	5/76 to 11/76	Action taken u/s 14(2A) of the Act. Prosecution cases pending in the Court.	Factory is under lock out from 9/76. Salary not disbursed from 12/76.
64	M/s. India Hard Metals Ltd., Calcutta-19.	0.53	1/77 & 3/77	Do.	Notice issued. Dues relates to the refund of withdrawal. Since paid.

APPENDIX IV

(Vide Paragraph 63)

LIST OF TEA ESTATES DEFAULTING IN DEPOSIT OF PROVIDENT FUND CONTRIBUTIONS

Sl. No.	Name of the Tea Estate	Period of default	Amount of Provident Fund contributions recoverable (Rs.)	Damages imposed (Rs.)	Recovery made (Rs.)	Balance dues (Rs.)
1	2	3	4	5	6	7
1	Balimara (E-13)	24-4-1973 to 27-3-1976	59,283.16	14,820.79	59,283.16	14,820.79
2	Behating (E-17)	20-2-1960 to 28-3-1970	1,29,216.37	32,304.00	21,550.00	1,40,000.46
3	Behating (E-17)	29-3-1970 to 27-3-1971	19,941.48	4,985.37	Nil	24,926.85
4	Khatangpani (E-98)	9-9-1965 to 30-9-1970	70,470.38	17,617.72	78,470.38	9,617.72
5	Methola (E-128)	7-3-1965 to 27-3-1971(2)	12,057.67	3,014.41	Nil	15,072.08
6	Methola (E-128)	7-3-1965 to 27-3-1971(2)	1,23,593.94	30,898.48	Nil	1,54,492.42
7	Bahadur (E-9)	up to 7-6-1974	69,903.09	17,475.02	69,903.09	17,475.02*
8	Tonganagaon (E-189)	15-6-1957 to 31-12-1971	1,62,377.56	65,004.84	2,18,377.16	29,504.84
9	Satyanarayan (E-168)	28-9-1964 to 2-1-1971	1,23,604.09	30,501.17	1,59,640.09	24,501.17
10	Satyanarayan (E-168)	4-1-1971 to 15-3-1975	93,216.37	23,304.22	52,216.87	23,304.22

*Case pending in the High Court.

1	2	3	4	5	6	7
11	Bihani (S-12)	28-8-1966 to 27-2-1971	1,21,492·57	30,373·14	92,089·25	59,776·46
12	Biswanipur (S-39)	24-4-1958 to 30-12-1969	46,734·58	11,683·50	40,126·08	18,292·02
13	Jadavpur (S-134)	1-5-1957 to 29-5-1974	28,004·53	7,001·13	22,500·00	12,505·66
14	Mithapur (S-177)	3-5-1967 to 22-6-1970	68,353·00	17,083·00	68,353·00	17,668·00
15	Mezenga (S-182)	2-5-1967 to 19-10-1970	47,370·00	11,842·00	47,370·00	11,842·00
16	Narayanpur (S-207)	11-9-1958 to 31-12-1969	60,834·74	15,208·68	60,834·74	15,208·68
17	Swarnapur (S-265)	2-11-1965 to 14-7-1970	38,908·22	9,727·05	38,908·22	9,727·05
18	Thengalbari (S-270)	2-5-1967 to 24-5-1971	87,000·00	21,750·00	87,000·00	21,750·00
19	Thengalbari (S-270)	25-5-1971 to 16-2-1976	1,19,915·29	29,978·22	89,000·00	69,894·11
20	Tipomia (S-276)	10-8-1965 to 7-7-1970	73,632·39	18,408·00	73,632·39	18,408·00
21	Jogibheta (S-302)	4-4-1968 to 18-6-1975	64,581·04	16,145·26	64,581·04	16,145·26
22	Hanumanbagh (S-299)	1-1-1969 to 23-5-1971	46,286·72	11,571·68	42,286·72	11,571·68
23	Hanumanbagh (S-299)	24-5-1971 to 31-5-1974	93,451·92	23,362·28	93,451·92	23,362·28
24	Greenview (S-285)	18-11-1964 to 31-10-1967	94,063·59	23,515·89	29,500·00	88,079·48
25	Greenview (S-285)	9-2-1972 to 24-11-1973	65,094·64	10,273·75	66,827·98	8,540·41
26	South Barsaikata (S-286)	23-7-1978 to 29-12-1975	29,413·86	29,413·86	8,000·00	50,827·72
27	Bogidhola (S-46)	30-4-1970 to 12-6-1974	2,12,436·07	53,109·00	2,12,436·00	53,109·00
28	Dopani (S-82)	16-3-1967 to 2-1-1974	64,132·25	16,033·31	64,132·25	16,033·31

29	Balijan (S-14)	31-3-1968 to 30-12-1973	32,599·31	8,149·00	1,500·00	39,248·31
30	Oating(S-215)	28-3-1965 to 3-3-1973	50,836·47	19,708·86	24,000·00	46,545·33
31	Bishnupur (S-44)	27-12-1973 to 9-7-1975	26,883·59	6,720·88	26,883·59	6,720·88
32	New Mazidpur (S-301)	2-5-1969 to 29-3-1973	7,523·47	7,523·47	7,523·47	7,523·47
33	Singorijan (S-252)	2-1-1974 to 1-11-1975	30,812·83	30,812·83	3,500·00	58,125·66
34	Chenijjan (S-72)	3-6-1971 to 5-3-1975	70,502·65	70,502·65	70,502·65	70,502·65
35	Naherjan (S-202)	1-1-1971 to 31-12-1973	36,164·73	1,80,807·36	36,164·73	1,80,807·36
36	Socklatinga (S-255)	1-3-1960 to 30-9-1974	5,33,731·75	1,33,433·00	3,09,000·00	3,58,164·75
37	Socklatinga (S-255)	1-10-1974 to 31-3-1977	2,04,062·52	2,04,062·52	Nil	4,09,925·04
38	Socklatinga (S-255)	1-4-1977 to 31-12-1977	1,10,529·60	1,10,529·00	Nil	2,21,059·20
39	Socklatinga (S-255)	1-1-1978 to 31-3-1978	47,568·97	47,568·97	Nil	95,137·94
40	Dooria (S-96)	23-2-1967 to 16-2-1962	5,90,610·65	1,47,632·66	5,00,000·00	2,38,263·21
41	Dooria (S-96)	17-2-1972 to 17-1-1973	1,59,521·18	34,880·29	Nil	1,74,401·47
42	Dukenhengra (S-98)	1-2-1978 to 17-5-1978	47,583·56	47,583·56	47,583·56	47,583·56
43	Balijan (S-14)	31-12-1973 to 10-12-76	27,257·06	27,257·06	Nil	54,514·12
44	Chapajan (S-69)	29-12-1966 to 26-12-75	16,071·73	16,071·03	Nil	32,142·06
45	Dighliholā (S-91)	28-9-1965 to 31-12-1977	14,229·59	14,229·59	Nil	28,459·18
46	Sockieting (S-254)	28-12-1977 to 18-4-1978	33,863·34	33,863·34	Nil	67,726·68
47	Umabarī (S-282)	3-10-1974 to 31-3-1978	11,120·34	11,120·34	Nil	22,240·68
48	Oating (S-215)	2-6-1974 to 20-5-1978	27,158·41	27,158·41	Nil	54,316·82

1	2	3	4	5	6	7
49	Jamguri (S-136)	. . . . . 26-7-1977 to 10-7-1978	90,011·72	90,011·72	Nil	1,80,023·44
50	Tulip (D-2)	. . . . . 11-6-1969 to 18-8-1970	34,632·15	8,658·03	40,632·15	2,658·03
51	Tulip (D-2)	. . . . . 19-8-1970 to 18-7-1972	52,037·88	7,948·02	53,557·88	6,448·02
52	Tulip (D-2)	. . . . . 19-7-1972 to 25-3-1975	39,148·72	9,787·18	44,595·52	4,340·38
53	Chardwar (D-27)	. . . . . 1-9-1970 to 27-2-1971	61,659·41	15,414·85	49,500·00	27,574·26
54	Chardwar (D-27)	. . . . . 28-2-1971 to 17-2-1972	22,920·14	5,730·03	5,500·00	23,150·17
55	Chardwar (D-27)	. . . . . 8-2-1972 to 28-2-1973	25,427·86	6,356·96	11,000·00	20,784·82
56	Chardwar (D-27)	. . . . . 1-3-1973 to 28-3-1974	28,156·96	7,039·24	11,000·00	24,156·20
57	Chardwar (D-27)	. . . . . 29-3-1974 to 7-8-1975	29,258·08	7,314·52	18,780·26	17,791·74
58	Kolony (D-53)	. . . . . 13-1-1971 to 29-12-1971	1,08,299·41	27,074·84	1,21,836·53	13,537·12
59	Kolony (D-53)	. . . . . upto 6-8-1975	1,54,627·01	38,656·75	1,69,627·01	26,656·75
60	Mahalaxmi (D-54)	. . . . . 28-12-1969 to 21-2-1973	23,907·86	5,886·86	27,907·86	1,986·86
61	Noanuddy (D-70)	. . . . . upto 18-2-1971	16,311·64	4,077·91	7,600·00	13,389·55
62	Nonauddy (D-70)	. . . . . 19-2-1971 to 28-3-1973	18,690·94	4,672·73	Nil	23,363·67
63	Noanuddy (D-70)	. . . . . 3-8-1973 to 13-2-1975	10,111·50	2,587·07	Nil	12,698·57
64	Sapei (D-84)	. . . . . 2-11-1970 to 21-5-1972	2,46,147·52	61,536·88	11,210·34	2,96,474·06
65	Sapei (D-84)	. . . . . 22-5-1972 to 31-12-1972	1,19,740·48	29,935·12	1,34,708·04	14,967·56

66	Sapei (D-84)	. . . . .	1-1-1973 to 29-12-1974	2,29,673.42	57,418.35	2,58,382.58	28,769.14
67	Madhopur (L-10)	. . . . .	16-9-1966 to 31-12-1971	31,674.36	7,918.59	17,674.36	21,918.59
68	Madhopur (L-10)	. . . . .	9-8-1974 to 2-10-1975	8,377.47	2,084.36	8,377.47	2,084.36
69	Amarnagar (C-13)	. . . . .	4-4-1974 to 29-12-1976	14,884.07	14,884.07	4,500.00	25,268.14
70	Bidyanagar (C-12)	. . . . .	11-6-1967 to 24-6-1970	1,17,664.36	29,891.69	1,7,082.50	1,39,872.98
71	Bidyanagar (C-12)	. . . . .	25-6-1970 to 26-9-1973	53,093.73	13,273.44	32,771.74	33,595.49
72	Borkai (C-15)	. . . . .	30-5-1973 to 28-4-1974	29,239.16	7,309.79	26,543.80	10,005.15
73	Borkai (C-15)	. . . . .	29-5-1974 to 4-3-1975	16,285.38	4,071.34	3,000.00	17,356.72
74	Bundookmara (C-17)	. . . . .	12-9-1974 to 26-1-1975	65,314.71	6,531.71	85,314.71	45,314.71
75	Bhubon Vally (C-25)	. . . . .	31-7-1957 to 24-11-1965	1,11,025.20	27,756.30	Nil	1,38,781.50
76	Hatticherra (C-43)	. . . . .	1-9-1964 to 30-11-1967	73,716.02	18,429.00	Nil	92,145.02
77	Hatticherra (C-43)	. . . . .	1-5-1968 to 31-12-1972	1,60,027.30	40,006.83	22,000.00	1,78,034.13
78	Hatticherra (CM43)	. . . . .	1-12-1967 to 30-4-1968	18,355.93	4,588.98	Nil	22,944.91
79	Benodenagar (C-77)	. . . . .	6-4-1970 to 26-3-1972	27,966.28	6,991.57	27,516.28	6,991.57
80	Bendodenagar (C-77)	. . . . .	27-3-1972 to 18-5-1975	21,725.08	5,431.27	21,725.08	5,431.27
81	Pathehcera (C-80)	. . . . .	28-11-1968 to 11-11-1970	38,066.64	7,137.50	41,06.64	4,137.50
82	Pathehcera (C-80)	. . . . .	12-11-1970 to 29-12-1971	12,452.50	3,113.12	12,452.50	3,113.12
83	Rahmannagar (C-86)	. . . . .	1-7-1967 to 27-11-1970	44,559.11	11,139.77	26,428.57	29,270.31
84	Rukni (C-93)	. . . . .	10-8-1969 to 17-7-1971	80,717.17	20,179.29	90,375.63	10,520.83
85	Sonaicheera (C-101)	. . . . .	upto 27-7-1970	4,030.25	1,007.51	Nil	5,037.76

1	2	3	4	5	6	7
86	Sonaicherra (C-101)	28-7-1970 to 31-12-1973	7,664·37	1,916·09	Nil	9,580·46
87	Srikona (C-105)	21-4-1968 to 30-5-1970	7,155·98	1,788·98	4,500·00	4,444·91
88	Subhong (C-106)	11-6-1968 to 23-12-1972	2,23,847·93	55,961·98	Nil	2,79,809·91
89	Subhong (C-106)	1-9-1964 to 30-5-1968	1,70,856·84	42,714·19	Nil	2,13,571·03
90	Tilkah (C-108)	1-3-1968 to 28-4-1969	62,897·25	15,724·31	Nil	78,621·56
91	Tilkah (C-108)	27-4-1969 to 26-12-1970	66,232·23	16,558·05	Nil	82,790·28
92	Borokai (C-15)	5-3-1975 to 16-3-1976	21,760·08	5,439·77	21,760·08	5,439·77
93	Chargolla (C-20)	1-1-1974 to 29-7-1975	77,883·89	77,883·89	Nil	1,55,767·78
94	Appin (C-4)	1-11-1967 to 31-12-1970	3,706·05	926·15	Nil	4,632·20
95	Appin (C-4)	1-3-1964 to 31-10-1967	5,238·91	1,309·72	Nil	6,548·63
96	Lalacherra (C-65)	1-4-1967 to 31-12-1970	56,766·00	14,191·50	76,766·00	14,191·50
97	Sultanicherra (C-107)	1-4-1966 to 30-6-1968	8,500·00	1,593·75	9,843·75	250·00
98	Koliabar (N-11)	14-6-1968 to 15-10-1970	43,840·57	10,960·14	43,840·57	10,960·14
99	Koliabar (N-11)	16-10-1970 to 27-4-1972	60,609·29	15,152·32	60,609·29	15,152·32
100	Koliabar (N-11)	28-4-1972 to 27-3-1974	79,354·88	19,784·95	79,354·88	19,784·98
101	Jagadamba (N-13)	1-4-1967 to 31-7-1969	45,389·46	11,347·36	56,062·42	674·40
102	Jagadamba (N-13)	2-8-1969 to 2-10-1976	29,772·62	7,443·15	29,772·62	7,443·15

103	Jagadamba (N-13)	. . . . .	28-4-1972 to 27-3-1974	79,354.88	19,784.95	79,354.88	19,784.98
104	Borduar (K-4)	. . . . .	5-9-1969 to 11-3-1972	37,922.75	9,480.68	40,404.43	Nil
105	Borduar (K-4)	. . . . .	12-3-1972 to 4-5-1974	74,505.76	18,626.44	18,455.57	64,677.63
106	Borduar (K-4)	. . . . .	5-5-1974 to 23-11-1974	21,145.30	5,526.50	26,147.37	Nil
107	Bhubrighat (C-9)	. . . . .	29-6-1970 to 30-12-1972	1,54,042.74	₹38,510.69	₹1,54,042.75	₹38,510.69
108	Chargola (C-20)	. . . . .	1-11-1967 to 31-1-1972	1,51,021.64	₹37,755.41	₹1,52,641.93	36,135.12
109	Chargola (C-20)	. . . . .	1-2-1972 to 31-12-1972	67,450.34	₹16,862.58	₹37,500.00	₹46,812.92
110	Chargola (C-20)	. . . . .	1-1-1974 to 29-7-1975	77,883.89	₹77,883.89	Nil	1,55,767.78
111	Goombhira (C-42)	. . . . .	1-11-1967 to 30-11-1970	1,65,401.86	₹41,100.46	₹2,06,100.46	401.86
112	Goombhira (C-42)	. . . . .	1-4-1962 to 31-10-1967	1,09,147.98	₹13,643.37	₹1,09,147.98	13,643.37
113	Goombhira (C-42)	. . . . .	25-11-1973 to 28-6-1975	96,327.65	₹24,081.91	₹97,089.04	23,320.52
114	Sree Bohula (C-66)	. . . . .	1-1-1972 to 27-11-1973	6,874.88	1,718.72	Nil	8,593.60
115	Maniknagar (C-73)	. . . . .	3-11-1965 to 6-1-1971	33,514.88	8,378.72	₹21,492.50	₹20,401.10
116	Maniknagar (C-73)	. . . . .	6-1-1972 to 21-8-1974	24,810.73	6,202.68	₹4,043.64	₹26,969.77
117	Promodnagar (C-84)	. . . . .	6-5-1971 to 18-2-1974	48,892.91	12,223.22	₹32,982.56	28,133.57
118	Rabbania (C-85)	. . . . .	2-8-1967 to 27-2-1972	7,262.90	1,815.72	2,200.00	6,878.62
119	Rajarampore (C-87)	. . . . .	28-12-1964 to 22-6-1971	4,055.82	1,013.96	3,969.78	1,100.00
120	Sephinjuribheel (C-97)	. . . . .	6-12-1965 to 15-6-1968	3,02,679.58	75,669.90	33,536.65	42,984.83
121	Sephinjuribheel (C-97)	. . . . .	16-6-1968 to 21-3-1970	2,89,511.44	72,377.86	2,50,968.33	1,10,920.97
122	Sephinjuribheel (C-97)	. . . . .	22-3-1970 to 1-5-1971	2,02,221.71	50,555.42	2,08,079.75	44,697.38
123	Sephinjuribheel (C-97)	. . . . .	3-5-1971 to 17-8-1974	3,34,031.63	83,507.90	3,34,031.63	83,507.90

1	2	3	4	5	6	7
124	Sepbinjuribheel (C-97)	. . . 18-8-1974 to 16-8-1975	1,36,781.58	34,195.39	1,36,781.58	34,193.39
125	Sree Madanmohan (C-104)	. . . 14-2-1969 to 8-6-1974	12,324.12	3,081.02	1,499.00	13,904.15
126	Sree Madanmohan (C-104)	. . . 23-6-1974 to 15-1-1977	9,410.74	9,410.74	1,500.00	17,321.48
127	Singlacherra (C-100)	. . . 1-10-1967 to 31-1-1972	₹1,25,482.72	₹31,370.68	59,000.00	₹97,853.40
128	Singlacherra (C-100)	. . . 1-2-1972 to 31-3-1973	₹43,288.98	₹10,822.24	Nil	54,111.22
129	Singlacherra (C-100)	. . . 3-9-1973 to 29-7-1975	62,821.73	62,821.73	Nil	1,25,643.46

APPENDIX V*(vide Paragraph 71)*

Statement showing Prosecutions launched and Recovery Proceedings instituted.

PROSECUTIONS

(Un-exempted establishments only)

upto 31-12-1977)

(1) Launched	79,586
(2) Disposed of:	
(a) Convicted	42,577
(b) Acquitted	2,150
(c) Withdrawn	10,098
(d) Dismissed/discharged	1,274
	<u>56,079</u>
(3) Pending in Courts	23,507

RECOVERY PROCEEDINGS

(Un-exempted establishments only)

(upto 31-12-1977)

Recovery cases instituted	80,931
Settled	63,569
Pending with Revenue Officer	17,362

INDIAN PENAL CODE CASES

(under Section 406/409)

(Un-exempted establishments only)

(upto 31-12-1977)

(1) Launched }	869
(2) Disposed of :	
(a) Convicted	28
(b) Acquitted	6
(c) Dropped by State Government	19
(d) Dropped/Discharged by Police/Courts	102
	<u>155</u>
(3) Pending	714

APPENDIX VI

Statement indicating the names of establishments on whom damages were once levied under Sec. 14-B of the Act and were subsequently waived by the Regional Provident Fund Commissioner

S.No.	Name of the Establishment	Amount of damages imposed by the RPFC on this establishment	Subsequent to imposition, amount of damages waived/reduced in respect of this establishment	Whether full or partial waiver	Reasons for the waiver
1	2	3	4	5	6
ANDHRA PRADESH					
1.	A. P. Sports Council, Lal Bahadur Stadium, Hyderabad.	15,951.65	[5,545.15	Partial	No intentional delay. It is run by the aid of Govt. of A.P. and Govt. of India & no other sources of income.
2.	Hotel Vijaya, (Hotel Kalpana, Hyderabad)	2,147.90	[1,643.05	Partial	It is a small Estt. The delays are made by the old management. The new proprietor has paid all the arrears, for the earlier period also.
3.	Bharath Tubes & Tin Printers, B. 3, Industrial Estate, Snathnagar, Hyderabad.	[2,103.40	[1,726.45	Partial	Their Estt. is a Small Scale Industry & faced a big recession from 1972 onwards.
4.	Estate Talkies, Nayapool, Hyderabad	[6,168.10	[5,474.40	Partial	Their Estt. is a small one and the delays were in Bank realisation.
5.	Universal Printers, Hyderabad	[4,367.35	3,549.50	Partial	It is small Estt. existing only on job work with heavy losses and the delays were not intentional.
6.	A. P. Flying Club, Hyderabad, Air Port, Hyderabad	3,127.25	2,080.90	Partial	It is not a profitable organisation. It is supported by subsidy from State Govt. and subvention from the Central Govt. & critical financial position.

7.	The Hyderabad Allwyn Metal Works, Limited, Sanathnagar.	2,01,187.20	1,53,567.60	Partial	Taken over by the Govt. Due to Labour disputes delayed the payments for certain months. The delay was caused in the Bank clearance. Initially, the FPF dues was transferred by mistake, to the P.F. Board of Trustees.
8	Kwality Expresso Ice Cream People Caters & Confectioners, Hyderabad.	5,249.05	4,887.75	Do.	Small Estt. Delays were of few days only and due to financial stringency.
9.	Acetic Acid Plant Azamabad, Hyderabad.	620.00	385.55	Do.	The delays were not intentional. The delays were of few days only. It is a small scale industry.
10.	Casual Corner, Hyderabad.	1,469.50	1,137.30	Do.	Small Estt. employing only 4 employees. It is running under heavy losses.
11.	The Cuddapah Dist. Co-op. Central Bank Ltd., Guddapah.	13,735.80	1,176.20	Do.	In view of Andhra agitation and it is a co-oper- ative institution and there was no intentional delay.
12.	The Kalahasti Coop. Milk Supply Society Ltd., Srikalahasthi.	808.50	287.55	Do.	Small Co-op. institution & insufficient staff.
13.	Gokul Industries, Adoni	1,311.60	1,098.95	Do.	Small seasonal Estt. & financial difficulties.
14.	New Madras Cafe, Kurnool	1,129.10	677.75	Do.	Closure due to loss & financial difficulties.
15.	Venkateshwara Hotel, Kurnool	1,082.25	677.55	Do.	Boarding and Canteen sections closed due to heavy losses, and a small hotel.
16.	Kurnool Dairy, Kurnool	25,057.20	20,045.80	Do.	It is a corporate body and there was no intentional delay.

1	2	3	4	5	6
17.	M/s. Litany Biscuits & Confectionery Works, Rajahmundry.	877.55	120.55	Partial	The founder of the firm expired and no body to look after the business. The delayed remittances were not intentional.
18.	M/s. Sri Srinivasa Tile Works, Ramavaram, Peddapuram Tq. E. Godvari Distt.	2,478.85	1,419.30	Do.	Their factory is small and seasonal one. Due to financial stringency, the belated remittances were made by them were not wilful.
19.	M/s. Sree Krishna Salt Works, Vizag.	681.85	34.85	Do.	The unfavourable weather conditions from 1972 onwards resulted in their financial position to unsatisfactory. The fall in production from year to year resulted the delay. Their factory is a small and they had paucity of staff.
20.	M/s. Sri Krishna Lunch Home, Eluru.	1,559.50	1,302.60	Do.	Their hotel is very small with five employees. Their business is running under loss.
21.	M/s. Andhra Scientific Co. Ltd. Machillipatnam.	24,407.60	8,402.55	Do.	In view of Andhra Agitation the delay occurred.
22.	M/s. Surya Motor Works, Vijayawada.	427.70	390.30	Do.	Do.
23.	M/s. The Kalpavalli Co-op. Stores Ltd., Vijayawada.	10,154.40	7,336.35	Do.	It is a co-operative estt. Financial stringency due to losses.
24.	M/s. Chandra Bhavan, Nellore.	3,125.60	2,376.20	Do.	The delay were of only few days and were not intentional. Their's is a small establishment.
25.	M/s. Jaibind Talkies, Vijayawada.	3,880.00	2,190.60	Do.	The delay were due to Andhra Agitation and also due to adverse financial conditions.
26.	M/s. Saraswathi Picture Palace, Vijayawada.	558.55	89.25	Do.	Due to Andhra Agitation.

27.	M/s. Maddi Venkataratnam Tobacco Co. Ltd., Guntur.	621.25	248.65	Do.	Due to heavy losses, delays occurred.
28.	M/s. Visweswara Mica Mines Jogipalli Rapur, Nellore Dt.	16,812.95	14,744.60	Do.	Mica Mining is speculative and the trade completely depended on foreign Market which was monopolised by the Govt. In spite of huge investments there was serious set back in the industry and the production of Mica was on the verge of stoppage. They had to retrench many employees as the employer was faced by Financial Stringency due to losses.
29.	M/s. G.V. Rathia & Co., Mederametla, Prakasham Dt.	250.75	167.20	Do.	It is a small establishment and was faced with financial difficulties. The estt. has been closed.
30.	M/s. G.V. Rathia & Co. Chilalakalur Pet. Guntur Dt.	193.45	116.10	Do.	The delays were of financial difficulties & the establishment has been closed.
31.	M/s. Tallabodu Mica Mine, Nellore.	5,140.20	2,981.70	Do.	Mica Mining is speculative and the trade completely depends upon foreign market which was monopolised by the Govt. In spite of huge investments there was serious set-back in the industry.
32.	M/s. Bharath Rice & Oil Mill, Karimnagar.	755.95	464.10	Do.	Financial difficulties and losses.
33.	M/s. Prabhath Threatre, Khammam.	1,368.00	623.75	Do.	Heavy losses. Lease period expired.
34.	M/s. The Medak Dist. Co-op. Central Bank.	2,942.70	1,283.30	Do.	Time taken in compilation of accounts. It is a co-op. institution. No intentional delay.
35.	M/s. Station Superintendent, Paloncha, Khammam Dt.	3,52,997.30	2,93,438.70	Do.	Workers strike, NGO's strike, Telangana agitation and Andhra agitation.
36.	M/s. V. Adinarayana & Sons, Saw Mill, Adilabad.	4,905.15	2,085.55	Do.	Heavy losses. It is a small estt.

1	2	3	4	5	6
37.	The Divl. Electrical Engg., Operation, Siddipet, Medak Dt.	1,41,827.90	1,19,914.10	Partial	There was dislocation of work due to shifting of their division. It is a public sector establishment.
38.	M/s. The Karimnagar Dist. Co-op. Marketing Society Ltd., Karimnagar.	8,774.10	4,581.55	Do.	Financial stringency. It is a co-op. institution. No intentional delay.
39.	M/s. The Divl. Electrical Engg. Karimnagar.	80,638.80	66,165.75	Do.	The delays were due to the correspondence in seeking exemption from operation of scheme and also due to procedural delay. No intentional delay. It is a public sector estt.
40.	M/s. Shivaji Military Hotel, Damumaonda, Warangal.	1,386.70	991.45	Do.	Estt. is closed. The employer is working in some other factory as a labourer due to heavy losses. Small estt.
41.	M/s. Yusuf Neethu & Sons, Warangal.	2,289.50	1,455.35	Do.	Their partnership has been dissolved due to loss. New management has taken this estt.
42.	M/s. Saraswathi Oil & Rice Mill, Jammi-kunta, Karimnagar.	200.85	133.75	Do.	The delay was for two months. This is a small mill. They could not remit the dues due to some unavoidable circumstances.
43.	M/s. Omkarmal Rama Bilas Ginning and Pressing Factory, Adilabad.	659.40	480.85	Do.	Financial difficulties. It is a small establishment. No intentional delay.
44.	M/s. Deshmukh Ginning Factory, Adilabad.	1,879.15	1,443.10	Do.	Small establishment. Delay not intentional. Employer is illiterate.
BIHAR					
1.	M/s. Karampade Iron Mines, P.O. Barajanda, Singhbhum.	5,006.35	2,922.30	Do.	Estt. represented to Govt. of India late levy and mostly marginal delay.

2. M/s. Harry Refractories & Geramics Works P. Ltd., Duanbad.	45,211·25	41,107·15	Do.	Estt. represented to Govt. of India late levy and mostly marginal delay.
3. M/s. Bihar Mica Syndicate, Hazaribagh. (BR/1616)	60,674·55	54,607·05	Do.	The estt. represented to the Govt. late levy' wrong calculations for certain period. This is State Govt. undertaking.
4. M/s. Bihar Mica Syndicate, Hazaribagh. (BR/1630).	98,834·15	88,950·75	Do.	Do.
5. M/s. Bihar Mica Syndicate Hazaribagh. (BR/1655)	44,109·95	39,859·35	Do.	Do.
6. M/s. Bihar Mica Syndicate, Hazaribagh. (BR/1770)	1,03,940·70	91,377·60	Do.	Do.
7. M/s. Gayday Iron & Steel Ltd. Herodiah. Hazaribagh.	4,37,131·45	4,25,657·95	Do.	The estt. represented to the Hon.L.M. also Late Levy, Leavy loss, weak financial position, labour trouble, now assisted by IDBI and Bihar State Industrial Dev. Corpo ration.
8. M/s. Ashok Chitra (P) Ltd., Patna.	14,275·35	13,602·65	Do.	The establishment represented to the Hon.L.M. also. Late levy marginal delay, subsequent regular performance.

DELHI

1. M/s. Russa Electric Works.	2,267·76	1,956·76	Do.	This estt. pleaded financial difficulties, in business, labour unrest and late levy.
2. M/s. I.M.H. Press.	53,367·64	45,237·26	Do.	Do.
3. M/s. Samachar Bharti.	31,631·28	21,642·28	Do.	The estt. pleaded Adm. and Financial difficulties and represented to then Dy. L.M. also.

1	2	3	4	5	6
4	M/s. Northern India Tiles, Corporation.	₹ 6,210.75	{ 2,710.75	Partial	The estt. pleaded Adm. and financial difficulties.
5	Usha Spinning & Weaving Mills.	3215.75	708.20	Do.	The estt. pleaded continuous capital losses, late levy and marginal delay.

GUJARAT

1	The Ahmedabad Laxmi Cotton Mills, Co. Ltd., Ahmedabad.	45,369.75	41,152.85	Do.	Financial difficulties, confusion in operating the accounts and delay by few days.
2	M/s. J.V. Jariwala, Udhna.	₹ 21,077.40	13,603.00	Do.	1. Coverage decided after long time. 2. Death of one of the partners. 3. Industry was passing through crisis. 4. Factory was closed down.
3	M/s. Dhall Enterprises & Engg. (P) Ltd., Ahmedabad.	6,942.25	3,152.35	Do.	Premature and sudden death of Managing Director in Air Crash and financial and other difficulties.
4	M/s. Densewood Pvt. Ltd., Udhna.	7,068.50	2,577.75	Do.	Damage caused due to flood, recession in the industry & sickness of Managing Director affecting Sales & realisation & genuine financial difficulties.
5	M/s. Saroj Silk Mills, Surat.	6,926.70	4,412.05	Do.	The Principal persons was arrested under MISA from March 1976 to Jan. 1977. Delays were unintentional and beyond control under peculiar circumstances and due to delays in release of export incentives by Govt.

6	M/s. Jaykay Plywood Industries, Ahmedabad.	3,616.00	923.20	Do.	Against the order levying damages, the estt. filed Special Civil Application No. 1274 of 1976. As the High Court was inclined to allow the petition, our Counsel made a statement that the petitioner will be reheard.
7	M/s. Swastik Textile Trading Co. Pvt. Ltd., Ahmedabad.	71,062.70	23,146.70	Do.	The estt. filed a Civil Suit and it was decided to pass fresh order after giving opportunity of hearing to the estt. Original order was thus bad in law and hence inoperative. Further, considerable delay in levy.

KARNATAKA

1	M/s. Oriental Tile Works, Mangalore.	8,150.45	7,431.10	Do.	In accordance with High Court decision in Writ Petition No. 569/73.
2	M/s. Seth Darbar Agarbathi Factory, Mysore.	7,449.60	2,703.20	Do.	Adequate opportunity was not given earlier—case reheard. Revised on the merits of the case.
3	M/s. Karnataka Exports Ltd., Bangalore.	3,565.55	3,131.80	Do.	Case reviewed since proof for having sent the cheque to the Bank within the due dates was produced.
4	M/s. Bangalore Rolling & Structural Ltd., Bangalore.	3,054.65	5,132.85	Do.	Adequate opportunity was not given earlier—case reheard. Revised on the merits of the case.

KERALA

1	Gundumalai Estate, Munnar.	182.45	180.65	Do.	—
2	Chundavurai Estate, S.P. Puram	185.45	183.60	Do.	—
3	Lower Vagavurai Estate, Talliar.	267.95	265.30	Do.	—
4	Kallar Estate, Pallivasal	144.40	142.90	Do.	—
5	Pallivasal Estate, Pallivasal.	559.35	557.55	Do.	—
6	Nettigudi Estate, Munnar.	60.00	58.75	Do.	All these establishments belong to the Kannan Devan Hill Produce Company Group. The delay in remittance of dues occurred in only one month and that was due to the strike in their bank. The establishment was otherwise prompt in compliance. Hence, on reconsideration, token damages levied.

1	2	3	4	5	6
7	Kundaly Estate, Kottayam.	218·35	217·25	Partial	
8	Thenmally Estate, Mattupatty	185·45	183·55	Do.	
9	Devikulam Estate, Mannar.	140·65	139·20	Do.	
10	Bakul Cashew Company.	2,287·40	1,293·50	Do.	Clearance of Cheques were delayed due to some dispute in the bankers.
11	Travancore Plywood Industries Limited.	1,716·40	1,506·10	Do.	Delay due to lock-out.
12	Talapoy Estate, Cannanore.	27,359·20	3,672·60	Do.	New management, fall in tea prices and financial difficulties.
13	Jessie Tea Estate, Cannanore.	3,322·37	907·05	Do.	Do.
14	Jatamala Estate.	1,815·40	490·60	Do.	Do.
15	The Quilon Distt. Wholesale Co-op. Consumers Stores Ltd., Quilon.	4,969·90	2,593·20	Do.	Financial difficulties explained by the employer.
16	Travancore Tiles Works, Chathanur, Quilon.	452·15	67·15	Do.	Considering the promptness of the employer in the payment of the current EPF dues.
17	The Express, Trichur.	4,915·70	2,212·75	Do.	Financial difficulties.
18	Kerala Khadi and Village Industries Association, Trichur.	1,040·50 38·15	314·20 11·40	Do.	It is a Khadi & Village Industries Unit.

MADHYA PRADESH

1	Amritsar Carpets & Rugs, Gwalior.	8,592.85	4,296.45	Do.	To give them a chance to improve.
2	Plyushdhara Fine Art, Indore.	1,455.30	1,351.20	Do.	Acute financial difficulties.
3	Mohanlal Hargobindas Tobacco, Jabalpur.	19,321.15	12,885.15	Do.	The delay for short spell only.
4	J.K. Textiles, Indore.	11,016.00	9,585.00	Do.	Crisis in Textile Industry. Delay unintentional & pertaining to old period.
5	Gwalior Potteries, Gwalior.	47,382.00	38,427.75	Do.	Public undertaking. Delay due to procedural difficulties.
6	Bhopal Central Co-op. Bank, Bhopal.	13,928.80	6,964.40	Do.	Pertaining to old period
7	Govt. Milk Supply Scheme.	26,898.00	17,931.75	Do.	Being the Govt. concern & due to procedural difficulties.
8	M.P. State Agro Ind. Corpon, Bhopal.	1,861.05	1,355.55	Do.	Considering present regular performance.
9	Premier Steel Ind., Jabalpur.	421.50	295.00	Do.	Small unit. Marginal delay.
10	Rajkumar Mills, Indore.	23,948.50	19,158.50	Do.	Financial crisis in Textile Industry.
11	M.P. Electricity Board, City Sagar.	6,381.00	3,190.10	Do.	Public sector & procedural difficulties.
12	Malwa Vanaspati & Co., Indore.	6,109.50	5,940.55	Do.	Few days delay and subsequent compliance regular.
13	Kwality Restaurant, Bhopal.	4,875.05	4,019.85	Do.	Financial difficulty and to give them chance to improve.
14	Datta Bros. Rice & Oil Mills, Neora.	861.40	663.40	Do.	The employer had no knowledge of Rules and promised to be regular in future.

1	2	3	4	5	6
15	Khemraj Nemichand Rice Mills Bagbehzra.	4,944.77	4,071.67	Partial	Assurance for subsequent regular compliance.
16	Viram Hotel, Indore	351.50	316.25	Do.	Delays for few days.
17	Starlit Cinema, Indore	592.00	296.00	Do.	Owing to the business & Financial difficulties explained by the Employer.
18	Bhilai Motors, Raipur	4,099.00	820.00	Do.	Considering their subsequent performance.
19	M.P.S.R.T.C. Workshop, Raipur	2,107.44	1,266.36	Do.	Public sector & present regular
20	M.P.S.R.T.C., Bhopal	2,830.45	1,720.56	Do.	Public sector, Non-intentional delays and subsequently regular.
21	M.P.S.R.T.C., Bhopal	5,293.00	2,776.55	Do.	Do.
22	Faridkot Steel Re-rolling, Indore	417.10	333.53	Do.	Subsequently regular.
23	M.P.S.R.T.C., Sujalpur	8,510.25	5,242.05	Do.	Non-intentional delay pertaining to old period.
24	M.P. Laghu Nigam, Bhopal	1,259.15	516.85	Do.	Subsequent regular performance.

MAHARASHTRA

1	The Natural Gas Co. (P) Ltd., Bombay	12.15	10.00	Do.	Marginal delay, subsequent regular performance.
2	M/s. Vora Bros., Bombay	121,526.80	18,434.00	Do.	Marginal delay, subsequent regular performance and financial difficulties.
3	M/s. Indamco Co. Pvt. Ltd., Bombay	112,041.90	19,404.65	Do.	Financial difficulties, etc.

4	M/s. Iscomed Ind. Pvt. Ltd., Bombay	794.20	635.35	Do.	Do.
5	M/s. F.J. Dastoor & Co., Bombay	839.35	510.30	Do.	Do.
6	M/s. Devidayal Stainless Steel	51,240.85	25,078.75	Do.	Low production, prolonged labour unrest, (11th) position not satisfactory, financial difficulties.
7	M/s. Bombay Silk Mills	12,703.95	9,254.76	Do.	Financial and adm. difficulties.
8	M/s. Everest Refrigeration	705.80	423.35	Do.	Do.
9	M/s. Bachoo Industries	1,245.35	423.20	Do.	Do.
10	M/s. National Hospital	127.15	77.55	Do.	Do.
11	M/s. Chandarkar & Sons	385.55	291.40	Do.	The estt's submission was not received prior to levy, on receipt of it the case was reopened by RPFC.
12	M/s. R.H. Shah	7,679.90	5,189.95	Do.	Do.
13	M/s. Mandarin Chinese Restt	1,995.45	1,193.20	Do.	Do.
14	M/s. Climax Engg. Works	1,434.50	826.60	Do.	Do.
15	M/s. Chhaya Milk Bar & Restt	1,479.45	1,181.95	Do.	Do.
16	M/s. Keshavji Vallabhdas	972.20	287.10	Do.	Dispute regarding applicability.
17	M/s. Champion Engg. Works Pvt. Ltd	52,761.40	28,360.10	Do.	On further representation by estt. the case was revised by RPFC.

1	2	3	4	5	6
18	M/s. Gadre Bros.	2,491.55	1,437.60	Partial	On further representation by Estt. the case was revised by RPFCD.
19	M/s. Sulpa Foundry	21,290.65	19,529.25	Do.	Change in management & default committed by previous management.

NORTH EASTERN REGIO

1	M/s. Nowgong Central Co-operative Bank	44,646.50	23,768.95	Do.	Deposited the dues in fixed Deposit on the basis of their application for exemption u/s 17 of the Act which was not considered. Hence partially waived on the ground of genuine hardship. The establishment is regular in payment.
2	M/s. Assam Chemical and Pharmaceutical Limited.	36,143.00	24,639.50	Do.	Critical financial difficulties was found to be the main reasons, besides the establishment was quite regular.
3	M/s Meghlibundh Tea Estate	45,768.60	32,153.55	Do.	Financial hardship and up to date compliance.
4	M/s. Oil India Limited	40,500.65	38,077.16	Do.	The reasons was ignorance of imposition of damages at the initial stage, delay in family pension contribution & public sector undertaking.
5	M/s. Assam Forest Products	17,324.60	10,839.85	Do.	Difficulties in depositing the dues with the Bank at the initial stage.

ORISSA

— Nil —

PUNJAB

1	Government of India Press, Nilokheri	3,861.50	3,370.95	Partial	Government of India unit. Further damages on inspection charges only.
2	M/s. Amritsar Central Coop. Ltd., Amritsar	7,695.35	5,694.60	Do.	} Cooperative institution, clerical mistakes and negligence.
3	M/s. Amritsar Central Coop. Bank Ltd., Amritsar.	31,986.55	13,000.00	Do.	
4	M/s. Chaman Lal Sat Paul Aggarwal Rice Mills, Taran Taran.	904.90	135.70	Do.	Late allotment of code number.
5	M/s. Prabhat Printing Mills, Amritsar	980.10	196.00	Do.	Financial difficulties.
6	M/s. Globe Engg. Corporation, Amritsar	1,955.20	500.00	Do.	Financial difficulties.
7	M/s. Crystal Restaurant, ASR	1,272.55	413.00	Do.	Considering merit of the case.
8	M/s. Mehra Trading Corpn, Chheharta (Amritsar).	166.50	61.70	Do.	Late allotment of code number etc.
9	M/s. Diamond Woollen Mills, Chheharta (Amritsar).	163.05	50.40	Do.	Late allotment of code number
10	M/s. Amritsar Woollen Mills, Chheharta, Amritsar.	213.85	82.70	Do.	Late allotment of code number.
11	M/s. Mahalaxmi Calice Printing Mills, Amritsar.	8,272.85	4,134.05	Do.	Financial difficulties.
12	M/s. Rubber Reclaim Co., Bahalgarh (Sonapat).	10,312.60	3,000.00	Do.	Due to financial tightness and power cut.
13	M/s. Jagan Nath Metal Industries, Jagadhari	671.60	295.00	Do.	The establishment had filed a civil writ petition in the Hon'ble High Court of Haryana and Punjab. The Court ordered for reconsideration on 30-1-76. Accordingly, the case was reconsidered and the amount was reduced to 1/5th of the actual levied to close the case.

1	2	3	4	5	6
14	M/s Ganpati Metal Works, Jagadhari	488.30	174.10	Partial	Financial and administrative difficulties.
15	M/s Amar Singh Saw Mills, Yamuna Nagar.	695.50	175.50	Do.	Due to merit of the case and financial difficulties etc.
16	M/s Poly Plastics, Yamuna Nagar	1,245.00	309.35	Do.	Considering the merit of the case.
17	M/s J. N. Kapoor & Company, Yamuna Nagar.	2,952.10	2,202.10	Do.	Considering the merit of the case.
18	Paxit Containers, Yamuna Nagar	2,278.10	400.10	Do.	Merits of the case.
18	A. Do.	704.85	200.00	Do.	Do.
19	M/s United Precision Engg. Co., Yamuna Nagar.	1,624.35	377.40	Do.	Do.
20	M/s Bakelites and Instruments Corporation, Ambala City.	3,944.45	944.45	Do.	Due to financial difficulties.
21	M/s Ambala Central Coop. Stores, Ambala Cantt.	11,136.05	7,485.59	Do.	} They are in the Cooperative sector under the charge of an IAS officer.
22	M/s Ambala Central Coop. Stores, Chandigarh.	11,287.00	3,126.85	Do.	
23	M/s Milk Plant, Ambala city	3,353.90	1,270.25	Do.	Financial tightness
24	M/s Kurukshetra Central Coop. Bank, Kurukshetra.	813.20	200.00	Do.	Merits of the case.
25	M/s Laxmi Udyog Mandir (P) Ltd., Ambala Cantt.	7,165.95	1,662.00	Do.	Merits of the case.

26	M/s National Foundry Engg. Works, Khera Masjid, Phagwara.	4,259.70	3,718.00	Do.	A small scale unit.
27	M/s Sunder Cold Storage, Karnal	185.40	70.00	Do.	Financial difficulties.
28	M/s Adarsh Industrial Corpn., Karnal	4,378.05	1,094.41	Do.	Do.
29	M/s Khadi Wool Weavers Coop. Industrial Society, Panipat.	1,066.80	766.80	Do.	Do.
30	M/s Bansal and Bansal Co., Hissar	7,539.50	6,050.80	Do.	Financial difficulties, production curtailed on account of power cut.
31	M/s Jindal (India) Pvt. Ltd., Hissar	2,086.75	1,000.00	Do.	Financial difficulties.
32	M/s The S.D.O. Thermal Power House, Sub-Divisional Nangal.	352.05	306.25	Do.	Due to timely payment of P.F. dues.
33	M/s New Bharat Udyog, Hissar	1,535.30	335.00	Do.	Financial difficulties.
34	M/s O.C.M. Wool Combers, Ludhiana	502.00	190.15	Do.	Considering the merits of the case.
35	M/s New United Engg. Works, Ludhiana	1,683.45	200.00	Do.	Do.
36	M/s General Tractors Industries, Ludhiana	3,407.45	907.45	Do.	Due to non-awareness of the statutory obligations.
37	M/s Sirhind Khanna Transportors (P) Ltd., Sirhind.	16,607.60	8,604.60	Do.	Financial difficulties.
38	M/s Himachal Khadi Mandal, Kulu	950.90	248.95	Do.	Do.
39	M/s Sood Sons Tractors, Patiala	1,095.00	264.00	Do.	Do.
40	M/s Friends Industries Mandi, Gobindgarh	503.95	200.00	Do.	Do.
41	M/s Nahan Ceramics Ponra Sahib, Sirmur	1,509.15	700.00	Do.	Do.

1	2	3	4	5	6
42	M/s Malwa Picture Palace, Patiala	247·30	154·85	Partial	Late levy and subsequent regular performance.
43	M/s Dhuri Coop. Mfg.-cum-Processing Society Ltd., Dhuri.	13,045·25	12,476·05	Do.	Co-operative Unit and heavy losses.
44	M/s Kwality Restaurant, Chandigarh	387·90	192·00	Do.	Financial difficulties.
45	M/s Executive Engineer, PSED Mukatsar Dn., Mukatsar.	2,610·80	590·95	Do.	Merit of the case.
46	M/s Middeex Engg. Co., Jullundur	4,748·75	1,000·00	Do.	Financial difficulties.
47	Azad Nakidar Bus Service, Jullundur	6,976·35	2,000·00	Do.	Merit of the case.
48	P. R. Budhraj & Sons	239·70	39·70	Do.	Financial difficulties.
49	M/s Allied Engg. Works	637·70	191·00	Do.	Do.
50	M/s Mohan Singh Harbhajan Singh, Goraya, Jullundur	2,774·35	412·20	Do.	Do.
51	M/s Amika Engg. Corpn., Jullundur	635·70	300·00	Do.	Do.
52	M/s Universal Potteries, Goraya.	2,117·30	422·15	Do.	Do.
53	M/s Punjab Terraries Ltd., Jullundur	4,794·05	2,445·70	Do.	Negligence of clerical staff.
54	M/s Chawala Saree Centre, Jullundur	2,588·40	1,831·25	Do.	Present satisfactory compliance and change in partnership.
55	M/s Dharma Engg. Works, Batala	1,118·50	437·85	Do.	By adjusting the excess paid amount.
56	M/s Xen Pb. State Electricity Board, Gurdaspur.	9,196·35	3,485·05	Do.	Delay was not intentional but procedural,

57	M/s Xen Pu . Gurdaspur.	State Electricity Board,	5,006·15	3,506·15	Do.	Do.
58	M/s Xen Punjab Pathankot.	State Electricity Board,	1,11,582·21	1,05,576·77	Do.	Do.
59	The Dhariwal Zamindara Coop. Marketing- cum-Processing Society, Dhariwal.		11,197·05	6,157·05	Do.	Do.
60	M/s Shree Durga Industries, Gurgaon .		1,940·00	500·00	Do.]	Financial difficulties.
61	M/s Industriano Pvt. Ltd., Gurgaon . . .		16,174·25	14,639·45	Do.	Late levy, change in management & delay by previous management and now regular.
62	M/s Hyderabad Asbestos Cement Products Ltd., Ballabgarh.		4,898·45	1,287·90	Do.	Financial difficulties.
63	M/s Durgal Vikas Udyog, Gurgaon . . .		3,798·60 29,950·47	300·00 21,271·27	Do. Do.†	Financial difficulties small scale units.
64	M/s Globe Steels, Ballabgarh		5,801·45	4,696·45	Do.	Cheque presented in time but credited late.
65	M/s Haryana Textile, Rohtak		7,025·80	2,065·60	Do.	Financial difficulties.
66	M/s Mohan Spinning Mills, Rohtak		39,572·85	13,000·00	Do.	Do.
67	M/s Avon Services (P) Ltd., Ballabgarh . .		15,316·40	3,046·65	Do.†	Do.
68	M/s Bareja Engg. Industries (P) Ltd., Gur- gaon.		13,725·90	5,490·36	Do.	Do.
69	M/s United Oil Mills Machinery & Spares Pvt. Ltd., Ballabgarh.		7,099·30	1,600·00	Do.	Do.
70	M/s Bhiwani Textile Mills		1,887·95	884·45	Do.	Do.
71	M/s Yadav Tractors, Gurgaon		352·20	277·60	Do.	Delay in payment of difference of contributions only.

1	2	3	4	5	6
72	M/s Bharat Carbon & Ribbon Mfg. Co., Faridabad.	11,799·80	364·55	Do.	Delay being accidental and not intentional.
73	Faridabad Industries Association, Farida- bad.	430·65	209·11	Do.	Dues being arrears of one member.
74	Sud & Waren (P) Ltd., Faridabad	9,399·55	2,000·00	Do.	Delay period not being much.
75	M/s Ruchika Engg. (P) Ltd.	56,696·60	46,696·60	Do.	Small scale unit, voluntary coverage frequent power cut.
76	M/s Krishna Embfastoners (P) Ltd., Farida- bad	1,056·40	501·25	Do.	Financial difficulties.
77	M/s New India Dyeing and Printing Mills, Faridabad.	32,661·15	11,910·00	Do.	Do.
78	M/s Springs & Stampings Incorporated, Faridabad.	2,207·15	600·00	Do.	Do.
79	M/s Chemical Vessels Fabricaters, Farida- bad	5,606·75	3,534·25	Do.	Financial difficulties and delay very nominal.
80	M/s Frick India, Faridabad	38,235·05	2,117·20	Do.	Certain wrong calculation, frequent power cut and credit squeeze.
81	M/s Usha Forgings & Stampings, Faridabad	63,690·40	44,579·70	Do.	Financial difficulties and factory closures.
82	M/s Promain Ltd., Faridabad	37,302·10	8,348·60	Do.	Financial difficulties.
83	M/s Hindustan Kokoku Wire, Faridabad . .	12,943·05	4,874·90	Do.	Wrong calculation for certain months marginal delay.
84	M/s Inspi Auto Industries, Faridabad. . .	33,492·05	11,166·05	Do.	Financial difficulties in automobile industry.
85	M/s Sud & Waren (P) Ltd.	9,399·00	2,000·00	Do.	

86	M/s Xen Grid Sub-Division, Jullundur .	3,604·30	3,292·50	Do.	Being Govt. establishment.
87	M/s Technological Institute of Textile, Bhiwani	573·75	549·45	Do.	Procedural difficulties.
88	M/s Rollataniers Ltd., Faridabad	5,535·55	1,107·00	Do.	Procedural difficulties.
89	M/s Bhiwani Cotton Mills, Abohar	3,011·35	4,511·95	Do.	Financial and adm. difficulties.
90	M/s Karnal Tractors & Implements, Karnal	2,296·84	943·79	Do.	Financial difficulties.
91	M/s Xen Transformer Division, P.S.E.B., Amritsar	191·50	199·55	Do.	Considering the merit of the case.

RAJASTHAN

1	M/s. Tonk Zila Khadi Gramodyog Samiti, Tonk.	21,242·65	9,149·80	Partial	The establishment reappeared to Govt. Due to strike, go-slow, labour disputes and non-disbursement of salary in time.
2	M/s. Kamani Engg. Corporation, Jaipur.	17,352·55	11,137·40	Do.	There was slight delay in payment on monthly contributions ranging from 7 days to 15 days.
3	M/s. Alcobex P. Ltd., Jodhpur.	30,104·10	27,580·95	Do.	Loss of production, break down of transportation and communication due to strike in utility services, severe cut in electricity, supply. Labour disputes after effects on services and economy following the Indo-Pak conflict in December, 1971 in Jodhpur and air raids etc.

TAMIL NADU

1	M/s. R.K. Laboratory, Madras.	31,797·55	23,999·10	Partial	Change in Management and heavy losses etc
2	M/s. Agricultural Iron Tool Industrial Works Thuckalay, Kanyakumari Distt.	392·70	377·10	Do.	The employer has been adjudicated as an insolvent.

1	2	3	4	5	6
3	M/s. Tanjore Co-op. Printing Works, Ltd., Tanjore.	1,863.90	1,546.60	Do.	The original Experts order was reopened as it had been contended that they have already sent the representation which was not received in the office. Due to labour trouble etc.
4	M/s. Southern Switch Gear Ltd., Madras.	2,01,933.20	1,86,594.60	Do.	Strike in the company, lock-out and heavy losses suffered by the establishment.
5	M/s. Soba Pet. Ltd. Coimbatore.	1,24,879.25	1,17,863.60	Do.	The estt. represented to the Govt. financial difficulties, slump in market etc.
6	M/s. Dharamapuri Central Co-op. Bank. Dharamapuri.	23,827.55	17,045.45	Do.	Co-op. institution.
7	M/s. Navy Fountain Pen Co., Madras.	344.10	174.00	Do.	The establishment is a cottage industry running at a heavy loss.
8	M/s. Manavar Kala Nilayam, Virudhunagar.	2,335.20	374.05	Do.	The estt. is closed one, due to financial difficulties.
9	M/s. Annamalaiar Match Works, Sivakasi.	2,591.00	2,029.65	Do.	Damages wrongly calculated, Small unit and now regular.
10	M/s. The Arumuganeri Salt Workers' Co-operative Production and Sale Society Ltd. Arumuganer, Tirunelveli.	469.45	451.25	Do.	The establishment is a co-op. society running without any profit motive.
11	M/s. Tuticorin Salt and Marine Chemicals Ltd., Tuticorin.	1,630.35	326.05	Do.	Due to strikes, lock-out and power cut.
12	M/s. Lawley Institute, Ooty.	588.20	396.15	Do.	Clerical error and ignorance of the provisions and the delays are of few days only.
13	M/s. Prithivi Fire Works, Shivakasi.	810.00	725.35	Do.	The establishment is a small scale industry. Ignorance of provisions of Act and Scheme and regular in future remittances.

14	M/s. Dakshina Bharath Hindi achar Sabha Madras.	1,215·90	1,145·65	Do.]	Financial difficulties etc.]
15	M/s. The Southern Railway Employees' Consumer Co-op. Society Ltd., Tannore.	2,162·30	1,554·20	Do.	The establishment is a co-op. society running without any profit motive.
16	M/s. Wig India Pvt. Ltd., Madras.	7,592·35	6,886·60	Do.	Due to strike and due to delays being marginal of few days.
17	M/s. Anna Transport Corpn. Ltd. Salem.	6,875·45	4,315·90	Do.	The unit is a public sector undertaking and due to administrative difficulties.

UTTAR PRADESH

1	M/s. Shukla Printing Press, Lucknow.	8,311·30	6,074·55	Do.	Slackness in business as well as internal financial difficulties.
2	Kanwal Scientific Production Pvt. Ltd., Dehradun.	1,459·90	888·05	Do.	Establishment immediately paid the amount of contribution when the clarification regarding applicability of the Act to the establishment which was challenged initially.
3	Sardari Lal Oberai, Dehradun.	6,459·55	5,933·75	Do.	Payments for subsequent period from 3/69 to 2/74 are mostly regular and the period of levy of damages related long back as 1963.
4	Pilot Projection Mango Pulp & Flasks Preservation, Farrukhabad.	7,849·65	6,839·40	Do.	It is a Govt. undertaking and delays in the initial stage were due to unavoidable circumstances beyond their control.
5	Kailash Spinning Mills, Kanpur.	2,278·10	1,712·70	Do.	is a very old case. Establishment closed down and no assets were available. The Co. suffered its losses due to which Co. wound up business.
6	Shri Ram Engg. Co., Ghaziabad.	1,475·35	289·30	Do.	Due to slump in the Engg. industries and smallness of the establishment.
7	Annapurna Engg. Co., Ghaziabad.	1,110·62	531·90	Do.	Due to closure of the establishment due to recessionary trend in the market and paucity of sales.

1	2	3	4	5	6
8	Maxwell Press, Lucknow.	5,837.10	1,631.65	Do.	Financial and administrative difficulties.
9	Arkey Wires (P) Ltd., Kanpur	7,734.75	4,520.30	Do.	Estt. was not fully aware of the system of E.P.F. dues and also could not pay the amount due to certain circumstances beyond their control. Their subsequent performance was good
10	Advance glass works, Firozabad. UP/1318	2,388.30	1,974.65	Do.	On further verification it was found that delays were for 3 months only and good performances during the period under review.
11	Asiatic Surgical & Metal (P) Ltd., Lucknow (PU/637).	2,602.40	2,481.00	Do.	Late levy after about 5 years, small units and now regular.
12	Rastra Dharma Prakashan, Lucknow. (UP/1235).	22,429.30	19,622.75	Do.	Establishments represented to Hon'ble I at our Minister. Late levy after about 15 years. etc.
13	Swadesh Press, Lucknow (UP/2785)	5,798.60	5,477.00	Do.	Do.
14	Moolchand Shyamlal Roller Flour & Dal Mill, Agra (UP/550).	84,143.50	80,005.80	Do.	As the establishment was contractor to Defence Ministry which was not regular in payment As such they could not deposit in time, which was beyond their control. The position of the industry was not good during the last several years.
15	Jainson Poston Agra (UP/2161)	3,976.10	3,510.90	Do.	Considerable delay in levy (about 11 years). No speaking order issued marginal delay.
16	Tehri Garwal Motor Owners Corporation* (P) Ltd., Rishikesh (UP/2623)	3,853.10	2,278.10	Do.	The establishment is commission Agency working for the benefits of the pilgrims going to Badri Nath and Kedar Nath by operating the buses of the various units under it and other administrative difficulties.

17	Khedan Lal & Sons., Varanasi.	9,648·17	4,876·95	Do.	The establishment had been incurring constant losses due to labour trouble and financial crisis and their works has also been shrunk due to which they had to resort to retrenchment of employees. Employers were also not in position to produce relevant records for some dispute in their family.
18	U.P. Small Industries, Kanpur.	48,068·30	28,500·30	Partial	As it is a State Govt. undertaking and they applied for exemption after a long correspondence, the same was rejected. The amount were not utilized in the business and the same was deposited in Provident Fund account maintained in the U.P. Co-operative Bank.
19	Doon Coop. Stores Limited, Dehradun.	3,115·25	468·80	Do.	Co-op. unit, marginal delay, wrong calculations on certain timely payments.

WEST BENGAL

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APPENDIX VII

Statement of Conclusions|Recommendations

Sl. No. Para No.		Ministry/Department	Conclusions/Recommendations
1	2	3	4
I	117	Ministry of Finance (Department of Revenue)	<p>The Employees Provident Fund is a statutory fund. It is governed by the Employees Provident Fund Act, 1952. It extends to the whole of India except the State of Jammu and Kashmir which has a provident fund of its own. While enacting this law in 1952, six industries viz., iron and steel, textile, cement, paper, cigarettes and engineering industries were brought under the Act. Industries are being brought under the Act by Government progressively in a phased manner considering the existence or otherwise of retirement benefit or provident fund facilities for employees of the industry, the capacity of the industry to meet the obligations under the Act and the cost and problems of administering the scheme in the industry. The Committee find that even when this Act is extended to an industry, all the establishments of that industry do not come under it but some establishments whose employees are already in enjoyment of provident fund benefits which are not less favourable than those which would have been available under the Employees Provident Scheme are allowed exemption from the Statutory Fund under Section 17 of the Act. As on 31st</p>

March, 1978 there were 3034 exempted establishments. The Ministry of Labour have assured the Committee that such exemptions do not in any way affect the interests of employees adversely. While the establishments brought under the Employees Provident Fund Act contribute to the Statutory Fund, the 'exempted' establishments operate their own provident fund schemes. The Committee, however, feel that Government should aim at bringing all the industries within the purview of the Employees Provident Fund Scheme, 1952. They, therefore, suggest that Government should examine ways and means to bring about an end to this duality at an early date.

2 118

-Do-

Since under Section 36(1) (iv) of the Income-tax Act, 1961 any sum paid by an assessee as an employer by way of contribution to a recognised provident fund (subject to prescribed limits) is allowed as a deduction in computing the income of the assessee, the question of grant of recognition to a provident fund by the Income-tax authority comes in. Section 2(38) of the Income-tax Act defines a recognised provident fund to mean, "a provident fund which has been and continues to be recognised by the Commissioner of Income-tax in accordance with the rules contained in Part A of the Fourth Schedule, and includes a provident fund established under a Scheme framed under the Employees Provident Fund Act, 1952". In other words, a provident fund established under the Employees Provident Fund Act, 1952 is deemed to be a recognised provident fund for the purpose of Income-tax and no separate recognition is necessary therefor. By 31st March, 1978,

income tax authorities have granted recognition to 4,860 out of 5048 provident funds who had applied for recognition. The Committee are surprised to find that as on 31st March, 1977, the Income-tax authorities had a backlog of 188 applications for recognition. Of these, 123 applications are pending for more than a year. The oldest application is that of Assam State Warehousing Corporation. It is stated to have been pending with the Income-tax authorities for more than 15 years. The Finance Secretary was frank enough to concede in evidence that the delay in this particular case was "indefensible".

The Committee have been informed that the Central Board of Direct Taxes has since issued instructions to the Commissioners of Income-tax that all applications for recognition|approval of the provident funds which were received before 1st April, 1978 "must be disposed of by 30th September, 1978". The Committee would like to have a report whether the target of 30th September, 1978 laid down for the disposal of the entire backlog of 188 pending applications has been actually kept. They also desire that the causes for delays of one year or more in the disposal of applications should be investigated and if any officer is found to have been responsible for it without adequate reasons, action should be taken against him. They further recommend that as delay in grant of recognition results in loss of benefit of deduction under the Income-tax Act

the procedure for dealing with such applications should be streamlined so as to ensure that an application for recognition is disposed of within three months from the date of its receipt.

3 119

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The Regional Provident Fund Commissioner, West Bengal, the Andaman & Nicobar Islands, Calcutta and the Commissioner of Income-tax, West Bengal, Calcutta have, in a note, to the Committee, urged that with a view to ensuring smooth functioning of the trust funds of the 'exempted' or 'relaxed' establishments and for avoiding unnecessary complications, such trust funds, like the statutory fund, should be given automatic recognition by the Income-tax authorities. It has also been suggested to the Committee that Section 2(38) of the Income-tax Act may be amended to include such provident funds as may be maintained by the exempted or relaxed establishments with the approval of the provident fund authorities. The Committee recommend that these suggestions may be examined by Government in the interest of smooth and efficient management of provident funds.

4 120

-Do-

The Committee have been informed that the Employees Provident Fund Organisation had been taking steps for recovery of provident fund dues. These steps include launching of prosecutions under Section 14, initiation of revenue recovery proceedings under Section 8, filing of complaints under Section 406/409 Indian Penal Code, bringing of default to the notice of the Employers' and workers' organisations including the trade unions, levy of penal damages etc. The power to levy damages was transferred from

State Governments to the Regional Provident Fund Organisations w.e.f. 1st November, 1973. The Committee are, however, perturbed to find from the statistics furnished by the Ministry of Labour in respect of provident funds covered by the Employees Provident Fund Act, 1952 that as on 31st March, 1978, 86 exempted and 4,822 un-exempted establishments in 15 States were in arrears to the tune of Rs. 10.76 crores and Rs. 20.30 crores respectively. As on 31st March, 1974, exempted and non-exempted establishments were in arrears to the extent of Rs. 6.04 crores and Rs. 19.05 crores respectively. Thus provident fund arrears have increased from Rs. 25.09 crores as on 31st March, 1974 to Rs. 31.06 crores in a period of five years. Attributing this increase in arrears to the fact that the number of industries covered by the Employees Provident Fund had gone up from 131 as on 31st March, 1974 to 154 as on 31st March, 1978, Labour Secretary pleaded during evidence that the percentage of arrears of provident fund in relation to the contributions received had gone down from 1.8 per cent on 31st March, 1974 to 1.1 per cent on 31st March, 1978. The Committee are not impressed by this argument because when more and more industries come under the ambit of the Act, the total amount of contributions that pour in is bound to go up.

The Committee consider that the time has come when, instead of taking comfort at relating the total contributions with the total arrears and falling into complacency, Government must come to

grips with the problem of mounting provident fund arrears. They, therefore, recommend that a high level committee should be appointed to review the working of the Employees' Provident Fund Organisation with special reference to the problem of mounting arrears of provident fund contributions. The Committee may also be required to go into the adequacies of the existing regulatory and penal provisions of the Employees' Provident Fund Act and Scheme and suggest if necessary, amendments for the smooth and orderly functioning of the Employees' Provident Fund Scheme.

The Committee are of the opinion that responsibility should be fixed for not collecting the arrears particularly in such cases where no adequate action is taken in spite of the large arrears existing for a long time.

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121

-Do-

A test check made by Audit in Andhra Pradesh, Assam, Maharashtra and West Bengal revealed 49 cases in Andhra Pradesh, Maharashtra and West Bengal where amounts totalling Rs. 153.74 lakhs were not paid to the trustees in respect of recognised provident fund. During evidence the representative of the Department of Revenue, however, informed the Committee that an analysis of the cases referred to in the Audit Paragraph had shown that only 32 cases related to recognised provident funds. In 31 out of these 32 cases, amounts were stated to have been paid within one year of the close of the accounting year. The Committee fail to understand why the Department could not bring the factual position to the notice of Audit before finalisation of the Audit Paragraph. The Committee recommend that in future all discrepancies of facts and

figures contained in the Draft Audit Paragraph should be pointed out by the Department to the Audit soon after its receipt and these should be reconciled before finalisation and presentation of Audit Report.

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122

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The Committee find that while the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 provides for (i) the prosecution of exempted establishments under Section 14(2A) thereof and (ii) cancellation of exemption for non-transfer of provident fund contributions to their Boards of Trustees as also for non-compliance with the conditions governing grant of exemption, it does not provide for recovery of the amounts outstanding from the exempted establishments as arrears of land revenue and for levy of damages. The Ministry of Labour have informed the Committee that amendments to the Act to that effect are "under consideration". In view of the fact that the exempted establishments are in arrears to the tune of Rs. 10.76 crores as on 31st March, 1978, the Committee recommend that Government should take an early decision in this matter and initiate effective steps urgently to recover these arrears.

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Under Section 14-B of the Employees Provident Fund Act and Miscellaneous Provisions Act, 1952 read with Government's Notification of 16th October, 1973, the powers to levy damages on employers who make default in the payment of contributions to

the Employees Provident Fund vests with the Central Provident Fund Commissioner as also the Regional Provident Fund Commissioners. The proceedings to levy damages are quasi-judicial in nature. The Act does not provide for review of damages once levied. In their note dated 24th January, 1973, the Ministry of Law have opined that once a decision to levy damages has been taken, the authority levying the damages "becomes functus officio and cannot re-open the case." However, if the defaulting employer has got any grievance against the order of the competent authority and if he satisfies the competent authority subsequently as to why the previous order passed by that authority is not in accordance with the provisions of the Act, then it is according to the Ministry of Law, open to the Competent authority to decide the matter "as they deem fit". That Ministry have also made it clear that in such cases, Regional Provident Fund Commissioner "need not take the guidance from the Central Provident Fund Commissioner for his consideration." The Committee note with grave concern the fact that notwithstanding this enunciation of legal position by the Ministry of Law, there have been cases where the Central Provident Fund Commissioner went out of his way and suggested to the Regional Provident Fund a reconsideration of the levy. It is, however, true that the Central Provident Fund Commissioner had not done so *suo moto* but only on receipt of representations from the aggrieved employers, either direct to him or through Government. Information furnished by the Ministry of Labour indicates that though there has been no case where damages were completely waived at the instance of the Central Provident

Fund Commissioner or otherwise, there have been numerous instances where damages once levied were reduced substantially. Howsoever expedient the existing procedure may appear to be, the fact cannot be gainsaid that it lacks statutory backing in as much as the Central Provident Fund Commissioner has not been designated as the reviewing or appellate authority. The Committee accordingly recommend that the existing procedure of review and waiver/reduction of damages may be examined critically from all angles and placed on a statutory footing so as not to leave any scope for suspicion of collusion or corruption.

8

124

Ministry of Finance
(Deptt. of Revenue)

The Committee also find that Section 14-B of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 provides for recovery of damages "not exceeding the amount of arrears" in the case of employers who make defaults in the payment of any contributions to the Fund. As has already been stated in the preceding paragraph, the damages have, in many cases, been substantially reduced on review. This shows that the existing provision in the Section confers too wide a discretion on the Regional Provident Fund Commissioners and the Central Provident Fund Commissioner in the matter of extent of damages that can be levied. The Committee feel that the discretion should be limited by prescribing either in the Statute itself or in executive instructions norms for exercise of this discretion.

The Committee cannot but express their grave concern over the fact that income-tax authorities had been allowing tax relief even on provident fund contributions which, though payable, had not actually been paid by the employers to the trustees of Commissioners of funds recognised under the Income-tax Act. Tax relief allowed to assesseees under Section 80-C (which includes deduction allowed on provident funds as well) amounted to Rs. 21.77 crores in 1975-76 and Rs. 35.56 crores in 1976-77. Although, it was explained during evidence that it was not possible to find out the tax relief in respect of Provident Fund alone, the Committee feel that the quantum of tax advantage obtained by the employers on that account is likely to be higher. The question whether in such cases tax relief can be granted depends on interpretation of the word "paid" occurring in Section 36(1) (iv) of the Income-tax Act. Under that Section of the Act deduction in the computation of income is allowable on any sum "paid" by the assessee as an employer by way of contribution towards a recognised provident fund. According to Section 43(2), "paid" means actually paid or "incurred" according to the method of accounting upon the basis of which the profits or gains are computed under the head "profits and gains of business or profession." The Committee note that the Ministry of Law had in their advice to the Ministry of Finance, *inter alia*, stated that "it is a well-settled principle of law that nobody could take advantage of its own default (and that) if the employer would like to have the benefit of deductions of sums paid by way of contributions towards the recognised Provident Fund, it should comply with the conditions, namely, that it should actually pay over the

deductions on account of the employees as well as its own contributions to the Trustees'. However, in the same advice while dealing with the justification for deductions claimed by employers even though the Provident Fund collections were not deposited with the Commissioners or Trustees of the Provident Fund, the Ministry of Law have stated that 'if an assessee maintains his accounts on the mercantile system and if it makes relevant book entries, the liability under the Act for payment is an accrued liability and could claim deductions under Section 36(1) (iv). The Committee feel that it could never have been the intention of Parliament that employers who hold back contributions payable to the trustees under the law should instead of being taken to task for such a default be afforded tax relief on such unpaid contributions. They recommend that this matter may be closely examined by Government and if there is a lacuna in the law which permits an interpretation leading to such an irrational deduction from gross income for tax purposes, it should be removed forthwith.

10 126 Ministry of Finance
(Deptt. of Revenue)

The Committee regret that though under Rule 74 (4) of the Income-tax Rules, the accounts of a recognised provident fund are required to be prepared at intervals of not more than 12 months and are open to inspection by the Income-tax authorities, no such inspection has ever been conducted. The Committee recommend that accounts of recognised provident funds should be inspected at fixed intervals to see that such funds are not put to any misuse by unscrupulous employers.

11 127

-Do-

Non-payment of provident fund contributions to the Provident Fund Commissioners or the Trustees is a clear violation of the conditions governing grant of recognition under the Income Tax Act. Yet, despite large-scale violation of this condition on the part of the employers, recognition was not withdrawn by the Department of Revenue even in a single case during the last three years. This is to say the least, deplorable. The Committee would like the Department to use the instrument of derecognition unhasitatingly to compel the recalcitrant employers to comply with the statutory requirement regarding payment of provident fund contributions to the Provident Fund Commissioners or the Trustees.

12 128

-Do-

While the Employees Provident Fund and Miscellaneous Provisions Act, 1952 contains penal provisions to deal with cases of default in payment of contributions in respect of funds covered under that Act, the Income Tax Act does not provide any penalties for violation of the conditions for the grant of the recognition of the fund except derecognition of the fund which only has a future effect. Moreover, the irregular deductions claimed and allowed in the past do not stand affected as a result of derecognition. The Committee recommend that with a view to provide a deterrent to unscrupulous employers who may be tempted to misuse the employees provident fund, the Income Tax Act should also provide for same form of penalty including prosecution to be imposed on the employers in the event of non-breach of the terms of recognition.

13 129 Ministry of Finance
(Deptt. of Revenue)

The Committee are of the view that if administration of various funds operating in the country is to be improved, much will depend on whether and if so to what extent the Employers Provident Funds Organisation and the Income-tax Department are able to forge a coordinated approach to tackle various problems including the question of recovery of arrears of provident fund contributions. Surprisingly enough, there is at present no coordination machinery. Even lists of defaulters are not being exchanged between the Regional Provident Fund Commissioners and the Commissioners of Income-tax. The Committee recommend that a body consisting of representatives of the Ministry of Labour and Finance may be set up soon to chalk out the modalities with a view to bring about greater harmony between the work of the two organisations.

14 130

-Do-

The Committee note that the Central Board of Direct Taxes issued a circular on 12 February, 1971 to the effect that verification of accounts of the recognised Provident Funds should be done every alternative year in Bombay and Calcutta charges and once in every four years in other charges. With a view to tackle the problem of verification of accounts of recognised provident funds effectively, the Board issued another circular to the Commissioners of Income-tax on 2 August, 1973 calling for a list of recognised provident fund approved gratuity funds by 15 August,

1973. Before issuing the second circular in 1973, the Board did not verify whether the first circular of 1971 had been implemented by the Commissioners and if so to what extent. On 22nd June, 1978, the Board issued yet another circular. This circular stipulated a procedure for withdrawal of recognition but did not call for lists of provident funds. It is indeed surprising that the documents which were considered essential and were called for as back as in 1973 were not even mentioned much less insisted upon, in the circular issued by the Board in 1978. The representative of the Board conceded during evidence that the Board had "not monitored the effect of this (1973) circular or whether the field officers are complying with the circular or not". The Committee need hardly emphasise that with the issue of instructions alone, Board's duty does not come to an end. They must also see to it that an effective Monitoring system is evolved to ensure that whatever instructions issued are implemented; otherwise the very purpose of issuing such instructions would be defeated.

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Sl. No.	Name of Agent	Agency No.	Sl. No.	Name of Agent	Agency No.
DELHI.			33	Oxford Book & Stationery Company, Scindia House, Connaught Place, New Delhi-1.	68
24.	Jain Book Agency, Connaught Place, New Delhi.	11			
25.	Sat Narain & Sons, 3141, Mohd. Ali Bazar, Mori Gate, Delhi.	3	34.	People's Publishing House, Rani Jhansi Road, New Delhi.	76
26.	Atma Ram & Sons, Kashmere Gate, Delhi-6.	9	35.	The United Book Agency, 48, Amrit Kaur Market, Pahar Ganj, New Delhi.	88
27.	J. M. Jaina & Brothers, Mori Gate, Delhi.	11	36.	Hird Book House, 82, Janpath, New Delhi.	95
28.	The Central News Agency, 23/90, Connaught Place, New Delhi.	15	37.	Bookwell, 4, Sant Narakari Colony, Kingsway Camp, Delhi-9.	96
29.	The English Book Store, 7-L, Connaught Circus, New Delhi.	20	MANIPUR		
30.	Lakshmi Book Store, 42, Municipal Market, Janpath, New Delhi.	23	38.	Shri N. Chaoba Singh, News Agent, Ramlal Paul High School Annexe, Imphal.	77
31.	Bahree Brothers, 188 Lajpatrai Market, Delhi-6.	27	AGENTS IN FOREIGN COUNTRIES		
32.	Jayana Book Depot, Chaparwala Kuan, Karol-Bagh, New Delhi.	66	39.	The Secretary, Establishment Department, The High Commission of India India House, Aldwych, LONDON, W. C.-2.	59

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