

IN THE HIGH COURT OF JUDICATURE AT PATNA
Letters Patent Appeal No.115 of 2025
In
Civil Writ Jurisdiction Case No.6784 of 2023

1. The C.B.T/Board of Trustees (Central Board) Employees Provident Fund Organization, (Ministry of Labour and Employment) Government of India, 14-Bikaji Cama Palace, New Delhi-110066, through the Regional Provident Fund Commissioner-II, Employees Provident Fund Organization (Ministry of Labour and Employment), Regional Office, Patna, Bhavishyanidhi Bhawan, R Block, Road No.6, Patna-800001.
2. The Regional Provident Fund Commissioner-II, Employees Provident Fund Organization (Ministry of Labour and Employment), Regional Office, Patna, Bhavishyanidhi Bhawan, R Block, Road No. 6, Patna- 800001.

... .. Appellants

Versus

1. M/s The Longia Bidi Company, Barahdari, Biharsharif, Nalanda, through its partner-Mohammad Ashirullah, aged about 39 years, Gender-Male, S/o Md. Serajuddin- 803101.
2. The Union of India

... .. Respondents

Appearance :

For the Appellant/s : Mr. Ravi Kumar, Advocate
M/s Priya Choubey, Advocate
For the respondent No.1 : Mr.Rajiv Kumar Singh, Sr. Advocate
Mr. Manish Kumar, Advocate
For U.O.I. : Mr. Alok Kumar, CGC

CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 15-04-2026

This Letters Patent Appeal has been filed by the
C.B.T./Board of Trustees (Central Board) Employees Provident



Fund Organisation challenging the order dated 11.07.2024 passed by the learned Single Judge passed in C.W.J.C. No.6784 of 2023 whereby and whereunder the learned Single Judge has directed the appellant to calculate simple interest @ 6 per cent per annum on the amount of Rs.10,12,692/- from the date of passing of the order by the Appellate Authority, i.e., 02.06.2011 till the date of actual payment to the petitioner, i.e, 16.10.2023 and to pay the same to the writ petitioner. It was further directed that the interest shall be calculated and paid as expeditiously as possible preferably within a period of four weeks from the date of receipt of the order.

2. The writ petition was filed by M/s Longia Bidi Company, Barahdari, Biharsharif, Nalanda through its partner-Mohammad Ashirullah with the following prayer :-

(i) For setting aside the communication contained in Letter No. BR/PAT/EB/Part File/2846/2021/4571 dated 22.02.2023/23.02.2023 issued by the Regional Provident Fund Commissioner-II, Employees Provident Fund Organization (Ministry of Labour & Employment), Regional Office, Patna (Respondent No. 3) by which the Respondent No. 3 has placed frivolous and unreasonable refunding the conditions excess amount for Rs. 1012692/- paid by the petitioner, which the Provident Fund Department is under obligation of law to refund to the petitioner; and

(ii) For commanding the Respondent No. 3 to immediately refund the amount of Rs. 1012692/- to the petitioner with up-to-date interest."



3. It is the case of the petitioner that an order of assessment under Section 7(A) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter referred to as the '1952 Act') was passed on 31.08.2007 in which the petitioner was directed to deposit Rs.12,82,999/- towards provident fund contribution and additional Rs.7,42,383/- towards interest in total Rs.20,25,382/- for the period of April, 1999 to March, 2004 and the order was communicated to the petitioner vide letter dated 07.09.2007 by the Assistant Provident Fund Commissioner, Bihar, Patna.

The petitioner being aggrieved by the assessment order dated 31.08.2007 preferred an appeal before the E.P.F. Appellate Tribunal, New Delhi under Section 7-I of 1952 Act which was registered as ATA No. 745 (3) of 2007. In the said Appeal, an interim order was passed directing the petitioner to deposit 50 per cent of the impugned assessment amount for maintaining the appeal. Since the petitioner could not deposit the amount as directed by the Appellate Tribunal, the appeal was dismissed on 28.05.2009.

Being aggrieved by the dismissal of the appeal, the petitioner preferred a writ petition before this Court in C.W.J.C. No.12366 of 2009 and vide order dated 15.09.2009, the order of



the appellate authority dated 28.05.2009 was set aside and the petitioner was directed to deposit 50 per cent of the assessed amount within 30 days and further direction was issued that if such deposit was made, then the Appellate Tribunal shall decide the appeal on its own merit and pass order in accordance with law.

4. In pursuance of the order of this Court in the writ petition, the petitioner immediately deposited 50 per cent of the assessed amount which came to Rs. 10,12,692/- by four different Challans within time stipulated. Since the order passed by this Court in the writ petition was complied with, the appeal filed by the petitioner, stood revived before the learned E.P.F., Appellate Tribunal, New Delhi and the Appellate Tribunal vide its final order dated 02.06.2011 set aside the assessment order and remanded the matter back with a further direction to determine the liability afresh.

5. It is the further case of the petitioner that after remand of the matter by the learned E.P.F., Appellate Tribunal, it was kept pending before the Provident Fund Department for nearly 11 years and the petitioner was no way responsible for such delay caused and the petitioner was all along requesting the authority to conclude the proceeding without further protracting it, but the Provident Fund authorities did not pay any heed to the request



made by the petitioner. During the pendency of the appeal, the Area Enforcement Officer, Nalanda submitted its report on 14.12.2011 as well as on 08.05.2012 by which he calculated the liability of the petitioner's establishment during the period 04.09.1999 to 03.04.2004 to be Rs.49,453/-. However, the petitioner placed his case before the concerned authority, that he should be exonerated from the proceeding.

6. Ultimately, the Regional Provident Fund Commissioner-II, Bihar, Patna passed the final order of assessment on 29.09.2022 upholding the Area Enforcement Officer report and passed the assessment order of Rs.49,453/- for the period from April, 1999 to March, 2004 directing the petitioner to pay such amount either by way of online or by demand draft in favour of the Regional Provident Fund Commissioner-II, Bihar, Patna. However, such order of assessment did not indicate anything regarding the refund of Rs.10,12,692/- which admittedly the petitioner had deposited pursuant to the order passed by this Court and accordingly, the petitioner filed an application for review on 14.10.2022 bringing it to the notice of the Regional Provident Fund Commissioner-II that an amount of Rs.10,12,692/- was lying with the Provident Fund Department and while passing the assessment order of Rs.49,453/-, the same should be adjusted and



the balance amount of Rs.9,63,239/- with interest should be refunded to the petitioner. The review application was rejected by the Regional Provident Fund Commissioner-II, observing that the issue of such adjustment and refund would be taken up separately by the Department. After rejection of the review order, the petitioner deposited Rs.49,453/- vide demand draft bearing No.710306 dated 25.01.2023 and after depositing such amount, the petitioner submitted two letters before the Regional Provident Fund Commissioner-II that he had paid the assessed amount of Rs.49,453/- and, therefore, the amount of Rs.10,12,692/- with interest which was lying with the Provident Fund Department should be refunded to him.

7. It is the case of the petitioner that when the Regional Provident Fund Commissioner-II, Bihar, Patna, himself observed that the request for refund would be taken up separately, after deposit of the assessed amount of Rs.49,453/-, the same should have been done immediately with interest, however, by issuing letter dated 22.02.2023/23.02.2023, a new condition was imposed that corresponding to penal damage and interests amount, if any, will be calculated and adjusted before the processing the request of the refund of excess amount of Rs.10,12,692/- deposited by the petitioner. According to the petitioner, there was no valid reason



or justification on the part of the Provident Fund Department not to refund the amount of Rs.10,12,692/- with interest to the petitioner which was lying with them in excess since October, 2009.

8. After issuance of notice, respondent No.2 and 3 filed the counter affidavit wherein it is stated, inter alia, that the contention raised by the petitioner and taken in the writ petition against the provident fund authority dragging the matter is not correct; inasmuch, as before a quasi judicial authority, all the parties requested to be heard and accordingly, the employer as well as the departmental representative were given opportunities to present their case and the matter was adjourned from time to time and finally disposed of keeping in view the principle of natural justice. It is the further case of the respondents that the claim of the petitioner to get interest on the amount of Rs.10,12,692/- is not, at all justified, as the same has been deposited in compliance with the order of the Hon'ble Court. Another supplementary affidavit was also filed by the respondent No.2 and 3 wherein similar grounds have been reiterated and it is stated that the claim of interest on the amount of Rs.10 lakhs and odds is not applicable either in law or in the facts and circumstances of the case and it is to be rejected.



9. The learned Single Judge in the impugned order has been pleased to hold as follows :-

“6. The only issue in the present writ petition is as to whether the petitioner is entitled to any interest on the amount which has been deposited by the petitioner in compliance of the Section 7-O of the Provident Fund Act and kept with the authority for nearly ten years pursuant to the order of this Hon'ble Court in CWJC No. 12366 of 2009 dated 15.09.2009. Admittedly, in the present case after the remand by the appellate tribunal the assessing authority has passed the final assessment order after lapse of more than ten years. The initial assessment order of Rs. 20,25,382/- was set aside and the fresh order of assessment was arrived at fixing the liability at only Rs. 49,453/-based on the report submitted by the Area Enforcement Officer dated 08.05.2012. It is also an admitted fact that though the petitioner has sought for a refund of the amount deposited by him under Section 7-O of the Provident Fund Act the same was not done by the authority and the petitioner had to approach this Court. This Court vide order dated 13.10.2023 had directed the counsel for the respondents to get necessary instructions as to by what date the amount deposited by the petitioner would be refunded to him. Thereafter, only the amounts was refunded to the account of the petitioner on 16.10.2023 and 17.10.2023. When the main case was taken up for final hearing, this Court had directed the respondents vide order dated 21.03.2024 to clarify as to how the deposited amount of Rs. 10,12,692/- was utilized by the Corporation, whether it was deposited in a Bank and in



case, it was deposited in the Bank how much interest was received by the fund on the amount of Rs. 10,12,692/-. Pursuant to the said order a supplementary counter affidavit has been filed by the respondent. In the supplementary counter affidavit, the respondent-authority have only reiterated the contents of the counter affidavit earlier filed by them and stated that the petitioner is not entitled to receive any interest on the deposited amount and did not answer the query raised by this Court. Further, in the supplementary counter affidavit, they have stated that the order passed in review application filed by the petitioner had become final. That the petitioner for the first time had approached the respondent authorities only in the month of 27.01.2023. The supplementary counter affidavit is silent with regard to the queries raised by this Court vide order dated 21.03.2024. In this particular case, admittedly, the appeal filed by the petitioner was allowed on 02.06.2011 and the matter was remanded back to the authority for passing orders afresh. The authority for reasons best known to them has taken ten years to pass the final assessment order. Though the authority was obligated to refund the amount without the petitioner asking for the same, they have not done so and kept the amount with them for the ten years. The fact that the amount deposited by the petitioner has been utilized by the respondent-authority or that the said amount was deposited in a Bank has not been denied by the respondent authority. The authorities having kept the money with them for a period of more than ten years cannot enrich themselves at the cost of the petitioner. Even though sufficient opportunity was given to the respondent-



authorities to clarify as to how the deposited amount was utilized, they have failed to answer the query raised in their supplementary counter-affidavit and, therefore, an adverse inference has to be drawn against them and it has to be contended that they have deposited the amount in a Bank and earned interest on the same.

7. The Hon'ble Supreme Court in the case of *Sahakari Khand Udyog Mandal Ltd. -Vrs.- Commissioner of Central Excise & Customs reported in (2005) 3 Supreme Court Cases 738* has held as follows:-

31. Simply stated, "unjust enrichment" means retention of a benefit by a person that is unjust or inequitable. "Unjust enrichment occurs when a person retains money or benefits which in justice, equity and good conscience, belong to someone else.

32. The doctrine of "unjust enrichment" postulates that no person can be allowed to enrich inequitably at the expense of another. A right of recovery under the doctrine of "unjust enrichment" arises where retention of a benefit is considered contrary to justice or against equity.

33. The juristic basis of the obligation is not founded upon any contract or tort but upon a third category of law, namely, quasi-contract or the doctrine of restitution."

8. The Hon'ble Supreme Court in the case of *Mahabir Kishore -Vrs.- State of M.P. reported in (1989) 4 Supreme Court Cases 1* has also held as under:-

"11. The principle of unjust enrichment requires; first, that the defendants has been



"enriched" by the receipt of a "benefit"; secondly, that this enrichment is "at the expense of the plaintiffs"; and thirdly, that the retention of the enrichment be unjust. This justifies restitution. Enrichment may take the form of direct advantage to the recipient wealth such as by the receipt of money or indirect one for instance where inevitable expenses has been saved."

9. Having regard to the above mentioned facts and circumstances, this court is of the opinion that the ends of justice would be met if the respondent authority are directed to calculate simple interest at the rate of 6% per annum on the amount of Rs. 10,12,692/- from the date of passing of the order by the appellate authority i.e. 02.06.2011 till date of actual payment to the petitioner i.e. 16.10.2023 and pay the same to the petitioner. The interest shall be calculated and paid as expeditiously as possible preferably within a period of four weeks from the date of receipt of this order."

10. The main ground that has been taken by learned counsel for the appellant in challenging the impugned order is that there is no provision available under law for concluding the proceeding under Section 7(A) of 1952 Act within any specific period or for payment of interest on the deposited amount and since the learned Single Judge has overlooked these vital aspects, it has caused gross injustice and, therefore, the impugned order is liable to be set aside.



11. The learned counsel appearing for the respondent, Ms. Longia Bidi Company, Barahdari, Biharsharif, Nalanda, submitted that the deposit of Rs.10,12,692/- as per the order passed by this Court in C.W.J.C. No. 12366 of 2009 is not in dispute and the said amount was deposited in between 01.10.2009 to 30.10.2009 which would be evident from the challans, duly annexed to the writ petition, as Annexure P/5 series. It is further argued that on 02.06.2011, the Appellate Tribunal passed the final order and set aside the impugned assessment order dated 31.08.2007 and remanded the matter back with a direction to determine liability afresh but it took almost 11 years on the part of the Regional Provident Fund Commissioner-II, Bihar, Patna to pass the final order determining the assessment to be Rs.49,453/- as the provident fund payable for the period April, 1999 to March, 2004 and accordingly direction was issued to the petitioner to pay such amount and it is also not in dispute that even though the petitioner filed the review petition seeking adjustment of the assessment amount against Rs.10,12,692/- which has already been deposited earlier and to refund the balance amount of Rs.9,63,239/- but that was not entertained and ultimately the petitioner has to deposit the assessment amount of Rs. 49,453/- on 25.01.2023. He, further submitted that only when the petitioner



filed the refund application dated 27.01.2023 before the Regional Provident Fund Commissioner-II, the amount of Rs. 10,12,234/- was deposited in the account of the writ petitioner on 16.10.2023 and 17.10.2023. Learned counsel for the respondent argued that since the money which was deposited by the petitioner was lying with the appellants and they have earned interest thereon, therefore, the learned Single Judge is quite justified in asking to calculate the simple interest @ 6 per cent per annum and to pay the same to the writ petitioner. It is further argued that since there is no perversity in the impugned order, this Court being the Appellate Authority exercising the appellate jurisdiction should not interfere with the said order and the L.P.A. should be dismissed.

12. Adverting to the contentions raised by the learned counsel for the respective parties, this Court is of the opinion that there is no dispute that the Letters Patent Appeal which is normally an intra Court Appeal, the Appellate Authority sits as a Court of correction and the Appellate Authority should not disturb the finding arrived at by the learned Single Judge of the Court unless it is shown to be based on no evidence, perverse or unreasonable or inconsistent with any particular provision of law. Thus, the scope of interference is within narrow compass and it is a corrective jurisdiction and to be used rarely only to correct the errors. Since



it is not in dispute that the amount in question, i.e., Rs.10,12,692/- including the additional amount of interest was deposited by the writ petitioner way back in the year 2009, in pursuance of the direction of this Court in the writ petition and he got back that amount only on 16.10.2023 and 17.10.2023 and the appellant has utilized that money by keeping it bank and earned interest thereon, we are of the view that the learned Single Judge is quite justified in holding that the appellants are to refund the amount calculating the simple interest on Rs.10,12,692/- @ 6 per cent per annum.

13. The Hon'ble Supreme Court in the case of **Indian Council for Enviro-Legal Action -Vrs.- Union of India and Ors.** reported in (2011) 8 Supreme Court Cases 161, has held as follows :-

“Unjust enrichment

151. Unjust enrichment has been defined as “A benefit obtained from another, not intended as a gift and not legally justifiable, for which the beneficiary must make restitution or recompense.”

See Black's Law Dictionary, 8th Edn. (Bryan A. Garner) at p. 1573. A claim for unjust enrichment arises where there has been an “unjust retention of a benefit to the loss of another, or the retention of money or property



of another against the fundamental principles of justice or equity and good conscience”.

152. “Unjust enrichment” has been defined by the court as the unjust retention of a benefit to the loss of another, or the retention of money or property of another against the fundamental principles of justice or equity and good conscience. A person is enriched if he has received a benefit, and he is unjustly enriched if retention of the benefit would be unjust. Unjust enrichment of a person occurs when he has and retains money or benefits which in justice and equity belong to another.

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154. Unjust enrichment occurs when the defendant wrongfully secures a benefit or passively receives a benefit which would be unconscionable to retain. In the leading case of Fibrosa Spolka Akcyjna v. Fairbairn Lawson Combe Barbour Ltd. [1943 AC 32 : (1942) 2 All ER 122 (HL)], Lord Wright stated the principle thus: (AC p. 61)

“... [A]ny civilised system of law is bound to provide remedies for cases of what has been called unjust enrichment or



unjust benefit, that is to prevent a man from retaining the money of or some benefit derived from another which it is against conscience that he should keep. Such remedies in English law are generically different from remedies in contract or in tort, and are now recognised to fall within a third category of the common law which has been called quasi-contract or restitution.”

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159. Unjust enrichment is basic to the subject of restitution, and is indeed approached as a fundamental principle thereof. They are usually linked together, and restitution is frequently based upon the theory of unjust enrichment. However, although unjust enrichment is often referred to or regarded as a ground for restitution, it is perhaps more accurate to regard it as a prerequisite, for usually there can be no restitution without unjust enrichment. It is defined as the unjust retention of a benefit to the loss of another or the retention of money or property of another against the fundamental principles of justice or equity and good conscience. A person is



enriched if he has received a benefit, and he is unjustly enriched if retention of the benefit would be unjust. Unjust enrichment of a person occurs when he has and retains money or benefits which in justice and equity belong to another.

160. While the term “restitution” was considered by the Supreme Court in South Eastern Coalfields [South Eastern Coalfields Ltd. v. State of M.P., (2003) 8 SCC 648] and other cases excerpted later, the term “unjust enrichment” came to be considered in Sahakari Khand Udyog Mandal Ltd. v. CCE & Customs [(2005) 3 SCC 738] . This Court said: (Sahakari Khand case [(2005) 3 SCC 738] , SCC p. 748, para 31)

“31. ... ‘unjust enrichment’ means retention of a benefit by a person that is unjust or inequitable. ‘Unjust enrichment’ occurs when a person retains money or benefits which in justice, equity and good conscience, belong to someone else.”

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162. We may add that restitution and unjust enrichment, along with an overlap, have to be viewed



with reference to the two stages i.e. pre-suit and post-suit. In the former case, it becomes a substantive law (or common law) right that the court will consider; but in the latter case, when the parties are before the court and any act/omission, or simply passage of time, results in deprivation of one, or unjust enrichment of the other, the jurisdiction of the court to levelise and do justice is independent and must be readily wielded, otherwise it will be allowing the court's own process, along with time delay, to do injustice.

163. For this second stage (post-suit), the need for restitution in relation to court proceedings, gives full jurisdiction to the court, to pass appropriate orders that levelise. Only the court has to levelise and not go further into the realm of penalty which will be a separate area for consideration altogether.

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197. The other aspect which has been dealt with in great detail is to neutralise any unjust enrichment and undeserved gain made by the litigants. While adjudicating, the courts must keep the following principles in view:



(1) It is the bounden duty and obligation of the court to neutralise any unjust enrichment and undeserved gain made by any party by invoking the jurisdiction of the court.

(2) When a party applies and gets a stay or injunction from the court, it is always at the risk and responsibility of the party applying. An order of stay cannot be presumed to be conferment of additional right upon the litigating party.

(3) Unscrupulous litigants be prevented from taking undue advantage by invoking jurisdiction of the court.

(4) A person in wrongful possession should not only be removed from that place as early as possible but be compelled to pay for wrongful use of that premises fine, penalty and costs. Any leniency would seriously affect the credibility of the judicial system.

(5) No litigant can derive benefit from the mere pendency of a case in a court of law.

(6) A party cannot be allowed to take any benefit of his own wrongs.



(7) Litigation should not be permitted to turn into a fruitful industry so that the unscrupulous litigants are encouraged to invoke the jurisdiction of the court.

(8) The institution of litigation cannot be permitted to confer any advantage on a party by delayed action of courts.

14. The Hon'ble Supreme Court in the case of ***Coal India Ltd. -Vrs.- Rahul Industries reported in 2025 SCC OnLine SC 1963*** has held as follows :

“133. With all humility at our command, we disagree with the aforesaid reason. While we are conscious of the fact that the question of unjust enrichment due to refund was discussed in Mafatlal (supra) in the context of the levy of a duty, yet such difference of fact does not incapacitate the courts from applying the principles expounded in the said judgment to other cases of retaining of monies by the State.

134. The principles of unjust enrichment are of general application and it is incumbent upon the courts to not to allow someone a benefit that is not due to them.”



15. The Hon'ble Supreme Court in the case of ***Poornima Advani -Vrs.- State (NCT of Delhi) reported in (2025) 7 Supreme Court Cases 269*** has held as follows:-

“14. The concept of awarding interest on delayed payment has been explained by this Court in Karnataka Bank v. RMS Granites (P) Ltd. [Karnataka Bank v. RMS Granites (P) Ltd., 2024 SCC OnLine SC 4695], we quote the following observations: (SCC OnLine SC para 16)

“16. It may be mentioned that there is misconception about interest. Interest is not a penalty or punishment at all, but it is the normal accretion on capital. For example, if A had to pay B a certain amount, say ten years ago, but he offers that amount to him today, then he has pocketed the interest on the principal amount. Had A paid that amount to B ten years ago, B would have invested that amount somewhere and earned interest thereon, but instead of that A has kept that amount with himself and earned interest on it for this period. Hence



equity demands that A should not only pay back the principal amount but also the interest thereon to B. [See: Alok Shanker Pandey v. Union of India [Alok Shanker Pandey v. Union of India, (2007) 3 SCC 545 : (2007) 136 Comp Cas 258] .]”

15. Thus, when a person is deprived of the use of his money to which he is legitimately entitled, he has a right to be compensated for the deprivation which may be called interest or compensation. Interest is paid for the deprivation of the use of money in general terms which has returned or compensation for the use or retention by a person of a sum of money belonging to other.

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18. In Irrigation Deptt., State of Orissa v. G.C. Roy [Irrigation Deptt., State of Orissa v. G.C. Roy, (1992) 1 SCC 508] , a Constitution Bench of this Court opined that a person deprived of use of money to which he is legitimately entitled has a right to be compensated for the deprivation, call it by any name. It may be called interest,



compensation or damages. This is also the principle of Section 34 of the Civil Procedure Code.”

16. The ratio laid down in the case of **Sahakari Khand Udhog Mandal Ltd. (supra)** and other decisions cited above are squarely applicable in the present case relating to the doctrine of unjust enrichment which postulates that no person can be allowed to enrich inequitably at the expense of another and unjust enrichment arises where retention of the benefit is considered contrary to justice or against equity.

When the appellant took almost 11 years to decide the case, the plea that it was complying with the principle of natural justice cannot be accepted, particularly when it is not pointed out that there was any kind of negligence or lapses on the part of the writ petitioner in causing such delay or that the petitioner was adopting any dilly-dallying tactics for lingering the case. Therefore, once the order of the assessment has been set aside by EPF Appellate Tribunal, vide its order dated 02.06.2011, the retention of the money by the appellants was not justified.

17. In exercise of the powers conferred by the sub-section (1) of section 21 of the 1952 Act, the Tribunal (Procedure) Rules, 1997 (hereinafter referred to as the ‘1997 Rules’) has been



framed and it has come into force with effect from 21.06.1997 after it was published in the Gazette of India. 1997 Rules, apart from dealing with the service of notices and processes in case of filing of appeal and giving opportunity to the respondents to file reply and other documents, stipulates in sub-rule (2) of rule 14 that every appeal shall be heard, as far as possible, within six months from the date of its registration.

In the case at hand, as already stated, the Appellate Tribunal almost took 11 years for deciding the appeal and the delay is in no way attributable to the respondents.

18. In view of the foregoing discussions, we are of the humble view that by retaining the money of the respondent, the appellants have deprived the respondent of the use of his money which he is legitimately entitled to and had such money paid to the respondent after the order of assessment was set aside, he would have invested that amount somewhere and earned interest thereon. Therefore, the appellants by retaining the money of the respondent not only enriched themselves unjustly and received interest thereon but also deprived the respondent to get the interest. Therefore, we do not find any perversity in the impugned order and as such, we are not inclined to interfere with the same.



19. Accordingly, the L.P.A. being devoid of merits stands dismissed.

20. Pending I.A., if any, stands disposed of.

(Sangam Kumar Sahoo, CJ)

(Harish Kumar, J)

sanjeev/-

AFR/NAFR	AFR
CAV DATE	NA
Uploading Date	18.04.2026
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