

Tiger Hardware And Tools Ltd. And Ors. vs Union Of India (Uoi) And Ors. on 23 August, 1983

Equivalent citations: AIR 1984 SC 40, 1983(2) SCALE 1239, 1984 SUPP(1) SCC 608, AIR 1984 SUPREME COURT 40, (1983) 9 ALL LR 24

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Bench: A.P. Sen, E.S. Venkataramiah, R.B. Misra

JUDGMENT

E.S. Venkataramiah, J.

1. The petitioners in these two petitions who are liable to pay certain dues under the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 have questioned the validity of Section 279 and Section 281 of U.P. Zamindari Abolition and Land Reforms Act, 1950 under which it is open to the authorities to recover the dues as revenue arrears by resorting to the process of arrest and detention of the defaulter concerned. In *Ram Narayan Agarwal v. State of Uttar Pradesh*, Writ Petn. No. 1110 of 1980 etc, etc. decided today (reported in 1983 Tax LR 3008) we have upheld the constitutional validity of the impugned provisions. We therefore dismiss these petitions. It is open to revenue authorities to recover the amounts due and payable by the petitioners by resorting to the process of arrest and detention in accordance with law and in the light of the judgment delivered in *Ram Narayan Agarwal's case* (supra). No costs.