

1. Dist. SFC P.S. Mahigala Year 2022 FIR No. 177/22 Date 07/4/2022
 2. (i) Act. IPC Sections 406/409 (ii) Act. Sections
 (iii) Act. Sections (iv) Other Acts & Sections
 3. [a] Occurrence of Offence : Day Date From Aug 2021 Date To March 2022

Time Period Time From Time To
 [b] Information received at P.S. Date 07/4/2022 Time 11:45 hrs
 [c] General Diary Reference : Entry No. (s) 1295 Time 11:45 hrs

4. Type of Information : Written/Oral :
 5. Place of Occurrence : (a) Direction and Distance from P.S. Beat No.
 [b] Address Nischintapur Tea estate, P.S. Mahigala, Dist. Dooars
 [c] In case outside limit of this Police Station, then the Name of the P.S. District

6. Complainant / Informant :
 [a] Name Amit Gupta
 [B] Father's / Husband's Name Sh. Parshuram Gupta
 [c] Date / Year of Birth [d] Nationality Indian
 [e] Passport No. Date of Issue Place of Issue
 [f] Occupation President Fund Inspector, Enforcement officer Regional office
 [g] Address Regional office, Siliguri

7. Details of known / suspected / unknown accused with full particulars (Attach separate sheet, if necessary):
1) Gauri Garg (Dir) @ Samay Garg Director of M/s Nischintapur Tea estate Mahigala Dooars

8. Reasons for delay in reporting by the Complainant / Information
 9. Particulars of properties stolen / involved (Attach separate sheet, if necessary)
Rs 1,60,887

10. Total value of properties stolen / involved
 11. Inquest Report / U.D. Case No. If any

12. FIR Contents (Attach separate sheets, if required)
which is treated as FIR is re produced overleaf.
 13. Action taken : Since the above report reveals commission of offence(s) as mentioned at item No. 2 registered the case and took up the investigation / directed SI. Anish Barmalo take up investigation / refuse investigation / transferred to P.S. of MFG, SFC on point of jurisdiction. FIR read over to the Complainant / Informant, admitted to be correctly recorded and a copy given to the Complainant / Informant free of cost.

14. Signature / Thumb impression of the Complainant / Informant
Noted in original written complaint on 08/4/2022 at 11:00hrs
 Signature of the Officer-in-Charge, Police Station
Signature
 Name Anish Barmalo
 Rank SI of Police
Mahigala Police Station, SFC.



कर्मचारी भविष्य निधि संगठन
EMPLOYEES' PROVIDENT FUND ORGANISATION
श्रम एवं रोजगार मंत्रालय, भारत सरकार
Ministry of Labour and Employment
Government of India



BHAVISHYA NIDHI BHAWAN, HILL CART ROAD, PRADHAN NAGAR, SILIGURI-734003

To,
The Officer -in-Charge
Name of the Police Station Matigara

Sub- Complaint under Section 405(Explanation 1) Punishable under Section 406/409I.P.C. against
(1) Sri Govind Garg, (Dir), (2) Sri Saurav Garg, Director Director of M/s. NISCHINTAPUR TEA
ESTATE, MATIGARA for an offence of criminal breach of Trust.

Sir,

It is submitted that I am a Provident Fund Inspector within the meaning of section 13 of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 (hereinafter referred to as the Act.) M/s, NISCHINTAPUR TEA ESTATE, MATIGARA (hereinafter referred to as the establishment) is covered under the EPF & MP 1952 Act, under code No. JL/SLG/1577 The Establishment is required by virtue of provisions of Section 6 of the Act read with Par-38 of the Employee Provident Fund Scheme, 1952 (reproduced below for ready reference) to pay the Employees share of Provident Fund Contribution deducted from the salaries/wages of the employees on or before 15 of the following months.

Extract of Para 38 of E.P.F. Scheme, 1952 .

"38. Mode of payment of contributions - (1) The Employer shall, before paying the member his wages in respect of any period or part of period for which contributions are payable, deduct the employee's contribution from his wages which together with his own contribution as well as an administrative charge of such percentage of the pay (basic wages, dearness allowance, retaining allowance, if any, and cash value of food concessions admissible thereon) for time being payable to the employees other than and excluded employee, and in respect of which Provident Fund contributions are payable as the Central Government may fix, he shall within 15 days of the close of every month pay the same to the Fund by separate bank drafts, ECR or cheques, on account of contributions and administrative charge "

During my inspection of the said establishment on Dt. 27/04/2022 it has been noticed that the employer(s) of M/s, NISCHINTAPUR TEA ESTATE, MATIGARA has/have deducted as per details enclosed , a sum of Rs. 11,63,887/- Rupees Eleven Lakh Sixty Three Thousand Eight Hundred Eighty Seven only from the salary/wages of the employees as employees share of Provident Fund contribution for the period from Aug-2021 to Mar-2022 and have not yet deposited the amount with the statutory fund, in violation of Section 6 of the Act read with Para 38 of the Employees Provident Fund Scheme.' Non-remitting of the provident money after deducting the Employees share from their salary/wages tantamount to an offence of Criminal Breach of Trust as defined under Section 405 (explanation-1) I.P.C. Section 405 (Explanation-1) I.P.C. is reproduced below for ready reference:

Section 405 (Explanation-1): A person, being an employer who deducts the employee's contribution from the wages payable to the employee for credit to the Provident Fund or Family Pension Fund established by any law for the time being in force, shall be deemed to have been entrusted with the amount for the contribution so deducted by him and if he makes default in the payment of such contribution to the said fund in violation of the said law, shall be deemed to have dishonestly used the amount of the said contribution in violation of a direction of law as aforesaid.

Received on 27/4/2022
vide MTG Pz case no.
1295 dt 27/4/2022 at 11:45hrs
and over this started
MTG Pz case no 477/22
dt 27/4/2022 and enclosed
It to a Poolesh Berman for
it's investigation.

Officer in Charge
Matigara Police Station
Siliguri Police Commissionerate

Cont.....2

It is thus clear that M/s. NISCHINTAPUR TEA ESTATE and the following persons who are responsible for the conduct of business of establishment have committed a cognizable, non-compoundable and deemed offence under Section 405(Explanation-1) punishable under Section 406/409 I.P.C.

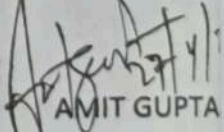
1. Sri Govind Garg, Director
2. Sri Saurav Garg, Director

I Amit Gupta, Enforcement Officer, therefore request you to register F.I.R. under Section 154 Cr.P.C. for prosecution under Section 406/409 I.P.C. against the Following....

1. M/s, NISCHINTAPUR TEA ESTATE, MATIGARA, DARJEELING
2. Sri Govind Garg, (Dir)S/o, Lt. Ami Lal Garg
R/o, 15, College Street, 12A, Netaji Subhash Chandra Road, Kolkata, 700012
3. Sri Saurav Garg, (Dir)S/o, Govind Garg
R/o, 15, College Street, 12A, Netaji Subhash Chandra Road, Kolkata, 700012

अमित गुप्ता
AMIT GUPTA
प्रवर्तन अधिकारी
ENFORCEMENT OFFICER
क्षेत्रीय भ.नि. कार्यालय
REGIONAL P.F. OFFICE
सिलीगुड़ी / SILIGURI

Yours faithfully,


AMIT GUPTA

ENFORCEMENT OFFICER
REGIONAL OFFICE, SILIGURI

S/o, Lt. Parashuram Garg

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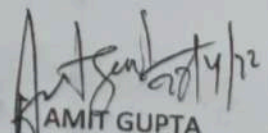
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[3]

ANNEXTURE-1

Details of Employees Share deducted from the Salary/Wages of Employees in respect of M/s, NISCHINTAPUR TEA ESTATE JL/SLG/1577

MONTH(S)	AMOUNT
AUGUST-2021	150485
SEPTEMBER-2021	150129
OCTOBER-2021	143616
NOVEMBER-2021	194526
DECEMBER-2021	129492
JANUARY-2021	127580
FEBRUARY-2021	145808
MARCH-2021	122252
TOTAL	11,63,887/-


AMIT GUPTA
ENFORCEMENT OFFICER
REGIONAL OFFICE, SILIGURI
अमित गुप्ता
AMIT GUPTA
प्रवर्तन अधिकारी
ENFORCEMENT OFFICER
क्षेत्रीय भ.नि. कार्यालय
REGIONAL P.F. OFFICE
सिलीगुरी/SILIGURI