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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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Date of Decision: 06.05.2026

+ **W.P.(C) 2671/2026**

SHARMA CONTRACTS

.....Petitioner

Through: Mr. Jitendra Kumar Singh, Adv.

versus

EMPLOYEES STATE INSURANCE CORPORATION (ESIC)

.....Respondent

Through: Mr. Brijesh Kumar Tamber, Ms.
Arani Mukherjee, Mr. Vinay Singh
Bist, Advs.

CORAM:

HON'BLE MR. JUSTICE SACHIN DATTA

SACHIN DATTA, J. (ORAL)

1. The present petition has been filed by the petitioner alleging wilful disobedience/non-compliance with the directions contained in the order dated 04.10.2025.

2. It transpires that the petitioner has its statutory remedies as prescribed under Section 45 AA of Employees' State Insurance Act, 1948. The said Section reads as under:

*"45AA. Appellate authority.— If an employer is not satisfied with the order referred to in section 45A, he may prefer an appeal to an appellate authority as may be provided by regulation, within sixty days of the date of such order after depositing twenty-five per cent. of the contribution so ordered or the contribution as per his own calculation, whichever is higher, with the Corporation:
Provided that if the employer finally succeeds in the appeal, the Corporation shall refund such deposit to the employer together with such interest as may be specified in the regulation."*

3. In the circumstances, the present petition is disposed of with liberty to



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the petitioner to avail the statutorily prescribed appellate remedy.

4. It is clarified that the petitioner shall be entitled to urge all the relevant factual and legal grounds before the appellate authority, who shall duly consider the same and decide the matter in accordance with law.

SACHIN DATTA, J

MAY 6, 2026/at/sv