



2025:JHHC:8597

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P.(L) No.453 of 2024

M/s Karo Koyal Mahila Samiti, having its office at Near Gua,
P.O. Gua, P.S. Gua, District, West Singhbhum, Jharkhand
through its Secretary General (Gua), Rita Tuti, aged about 54
years, wife of Parful Joshi, resident of Flat No.40, Monomohini
Apartment, Gua, P.O. Gua, P.S. Gua, District-West Singhbhum,
Jharkhand Petitioner.

-Versus-

1. The Employees' Provident Fund Organization through the Central Provident Fund Commissioner, Bhavishya Nidhi Bhawan, Barakhambha Road, P.O. and P.S. New Delhi, District-New Delhi, New Delhi.
2. The Regional Provident Fund Commissioner, Regional Office, Ranchi, having its office at Hinoo, P.O. and P.S. Doranda, District-Ranchi, Jharkhand.
3. The Assistant Provident Fund Commissioner, Employees' Provident Fund Organization, District Office, Jamshedpur, having its office at Bhavishyanidhi Bhawan, Aam Bagan, P.O. and P.S. Sakchi, Town-Jamshedpur, District-East Singhbhum, Jharkhand.
4. The Recovery Officer, Employees' Provident Fund Organization, Jamshedpur, having its office at Bhavishyanidhi Bhawan, Aam Bagan, P.O. and P.S. Sakchi, Town-Jamshedpur, District-East Singhbhum, Jharkhand.

..... Respondents.

CORAM : HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner : Mr. Zaid Imam, Advocate
For the EPFO : Mr. Rupesh Singh, Advocate

Order No.06

Date: 17.03.2025

1. The present writ petition has been filed for issuance of direction upon the respondent no.3 for staying the operation of the order dated 29th November, 2024 passed by the respondent no.3 in Case Diary No.372 of 2024 (Annexure-4), whereby damages by way of penalty on the delayed remittance of statutory dues for the period from 1st July, 2015 to 30th November, 2016 has been levied to the tune of Rs.1,02,678/-



under Section 14B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (in short "the Act, 1952") as well as for staying the operation of the Demand Notice dated 29th November, 2024 issued by the respondent no.3 under Section 7Q of the Act, 1952 calculating interest to the tune of Rs.70,368/- for the period from 1st July, 2015 to 30th November, 2016 as the petitioner has been directed to deposit the same, despite the fact that an appeal being Appeal No.20 of 2024 has been preferred by it before the Central Government Industrial Tribunal-II, Dhanbad (in short "CGIT-II, Dhanbad") against the assessment order dated 8th September, 2021 bearing reference no. JH/ RO/ JSR/7A/JHJAM1002343000/ 2021/ Order/ 110 whereby liability to the tune of Rs.1,02,678/- was fixed upon petitioner under Section 7A of the Act, 1952 along with determining interest @ 12% per annum under Section 7Q and penalty under Section 14-B of the Act, 1952. The petitioner has also made other related prayers.

2. Mr. Rajesh Singh, learned counsel appearing on behalf of the respondents at the outset submits that in fact the petitioner has preferred the aforesaid appeal challenging the order of assessment passed under Section 7A of the Act, 1952 whereas by way of filing the present writ petition, the petitioner has put challenge to the orders passed under Sections 14B and 7Q of the said Act. It is further submitted that the appellate authority i.e., CGIT-II, Dhanbad is now functional and, hence, the



petitioner may pursue the said appeal pending before the said appellate authority.

3. Having heard the learned counsel for the parties and particularly keeping in view the aforesaid submission of the learned counsel for the respondents that the CGIT-II, Dhanbad is now functional, this Court is not inclined to entertain the present writ petition.
4. The petitioner is, however, at liberty to pursue the pending appeal before the CGIT-II, Dhanbad.
5. The writ petition is, accordingly, disposed of with aforesaid liberty.

(Rajesh Shankar, J.)

Rohit/