



**IN THE HIGH COURT OF KARNATAKA**

**KALABURAGI BENCH**

**DATED THIS THE 23<sup>RD</sup> DAY OF MARCH, 2026**

**BEFORE**

**THE HON'BLE MR. JUSTICE S.VISHWAJITH SHETTY**

**WRIT PETITION NO. 201180 OF 2016 (L-PF)**

**BETWEEN:**

M/S RAJIV MEMORIAL EDUCATION SOCIETY'S  
COLLEGE OF PHARMACY,  
THROUGH ITS PRESIDENT,  
BALAJI NAGAR, OLD JEWARGI ROAD,  
GULBARGA-585 102.

...PETITIONER

(BY SRI MANJUNATH GINNI, ADVOCATE FOR  
SMT. HEMA L. KULAKARNI, ADVOCATE)

**AND:**

1. THE REGIONAL PROVIDENT FUND  
COMMISSIONER-II, EPFO, REGIONAL OFFICE,  
GULBARGA (KALABURAGI) - 585103.
2. THE STATE BANK OF MYSORE,  
RAM MANDIR ROAD BRANCH,  
1<sup>ST</sup> FLOOR, DARSHAN APRTMENTS,  
P & T COLONY, OLD JEWARGI ROAD,  
KALABURAGI-585 102.

...RESPONDENTS

(BY SRI. R. S. PATIL, ADVOCATE FOR R1;  
SRI MANVENDRA REDDY, ADVOCATE FOR R2)



THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO A) SET ASIDE THE IMPUGNED NOTICE DATED 06.11.2015 VIDE No. KN/PF/RO/GLB/E.O/21257/2015-16 ISSUED BY THE RESPONDENT No.1 THE COPY OF WHICH IS PRODUCED AT ANNEXURE-K; B) SET ASIDE THE IMPUGNED LETTER DATED 09.02.2016 VIDE No.KN/PF/RO/GLB/8F/21257/2015-16/505, THE COPY OF WHICH IS PRODUCED AT ANNEXURE-L; C) TO ISSUE ANY OTHER SUITABLE WRIT OR ORDER OR DIRECTION WHICH THE HON'BLE COURT DEEMS FIT IN THE CIRCUMSTANCES OF THE CASE.

THIS PETITION, COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S.VISHWAJITH SHETTY

### **ORAL ORDER**

This writ petition under Articles 226 and 227 of the Constitution of India is filed seeking the following reliefs:

- "a) To set aside the impugned notice dated 06.11.2015 vide No.KN/PF/RO/GLB/E.O/21257/2015-16 issued by the respondent No.1 the copy of which is produced at Annexure-K;*
- b) To set aside the impugned letter dated 09.02.2016 vide No.KN/PF/RO/GLB/8F/21257/2015-16/505, the copy of which is produced at Annexure-L;*
- c) To issue any other suitable writ or order or direction which the Hon'ble Court deems fit in the circumstances of the case."*



2. Heard the learned counsel for the parties.

3. Petitioner is an educational institution running a pharmacy college, which is covered under the provisions of Employees Provident Fund Miscellaneous Provisions Act, 1952 (hereinafter referred to as the 'Act of 1952' for brevity). Proceedings were initiated against the petitioner under Section 7(A) of the Act of 1952 and by order at Annexure-A dated 13.10.2015, it was held by the respondent No.1 that the petitioner was due to pay a total sum of Rs.21,82,004/- for the period from August, 2008 to May, 2015 for non-enrolment of employees. According to the petitioner, the aforesaid amount of Rs.21,82,004/- was paid in installments and in spite of the same, recovery notice at Annexure-K dated 06.11.2015 was issued stating that petitioner is still due to pay balance of Rs.20,36,474/- out of the amount of Rs.21,82,004/- which he was assessed to pay under the order at Annexure-A dated 13.10.2015. It appears that, subsequently a further demand was raised by the Recovery Officer, Regional



Office of Employees' Provident Fund Organization vide Annexure-L dated 09.02.2016 under Section 8F(3)(i) of the Act of 1952 for payment of further amount of Rs.9,84,863/-. Assailing the aforesaid demands at Annexures-K and L dated 06.11.2015 and 09.02.2016 respectively issued by the Enforcement Officer/Recovery Officer of the Employees' Provident Fund Organisation, Regional Office, Gulbarga, the petitioner is before this Court.

4. According to the petitioner, out of the amount of Rs.21,82,004/- which was assessed under the order at Annexure-A dated 13.10.2015, the entire amount of Rs.21,82,004/- has been paid by it in installments and the same has not been taken into consideration and therefore the impugned demand at Annexure-K dated 06.11.2015 is bad in law. The demand at Annexure-L dated 09.02.2016 is made without any basis and therefore, the same is not sustainable.



5. A reading of the provisions of Section 8F of the Act of 1952 would go to show that a person to whom a notice under sub-section (3) of Section 8F of the Act of 1952 is issued, is at liberty to file his objection, if he is of the opinion that he is not due to pay the amount demanded.

6. Under the circumstances, the petitioner is granted liberty to file his objections to the demand raised at Annexure-K dated 06.11.2015 and Annexure-L dated 09.02.2016 issued by the Enforcement Officer/Recovery Officer of Employees' Provident Fund Organisation, Regional Office, Kalaburagi along with the supportive documents and if such objections are filed by the petitioner along with supportive documents, the concerned officer shall consider the same and pass appropriate orders, in accordance with law. Accordingly, the following order:

7. Writ petition is ***disposed of*** granting liberty to the petitioner to file objections to the demands at



Annexure-K dated 06.11.2015 and Annexure-L dated 09.02.2016 before the Enforcement Officer/Recovery officer of Employees' Provident Fund Organisation, Regional Office, Kalaburagi and if such objections are filed along with supportive documents within a period of two weeks from the date of receipt of copy of this order, the same shall be considered in accordance with law by the competent officer and appropriate orders shall be passed on the same as expeditiously as possible, but not later than a period of four months from the date of receipt of such objections, from the petitioner.

8. Till then, no precipitative action shall be taken pursuant to the impugned demands.

**Sd/-**  
**(S.VISHWAJITH SHETTY)**  
**JUDGE**

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List No.: 1 Sl No.: 34  
CT:PK