



IN THE HIGH COURT OF ORISSA AT CUTTACK
WP(C) No. 7513 of 2026

***The Management of M/s. Steel
Authority of India Ltd.,
Rourkela***

Petitioner
Mr. B.S. Das, Advocate

-versus-

***Regional Provident Fund
Commissioner II Sundargarh
& Ors.***

Opposite Parties
Mr. S. Das, ASC

CORAM:

THE HON'BLE MR. JUSTICE BIRAJA PRASANNA SATAPATHY

ORDER

25.03.2026

Order No. 02

1. This matter is taken up through hybrid mode.
2. Heard learned counsel appearing for the Parties.
3. Even though the present writ petition has been filed inter alia challenging the demand raised against the Petitioner in a proceeding initiated under Sec. 7-A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and further demand assessed under Sec. 14-B of the said Act, but in course of hearing it is fairly contended that the impugned orders are appealable and Petitioner be granted liberty to move the appellate forum.
4. It is also contended that since there is already an order of attachment so issued under Annexure-10, Petitioner be protected till consideration of the interim application to be filed before the appellate authority along with the appeal.
5. Considering the submission made, this Court while disposing the writ petition, permits the Petitioner to move the appellate forum by



filing appropriate appeal against the orders in question along with an interim application within a period of three (3) weeks hence.

5.1. It is observed that, if any such appeal will be filed within the aforesaid period, the appellate authority shall entertain the appeal without insisting on any delay. The appellate authority is also directed to consider the interim application to be filed along with the appeal within a period of two (2) weeks from the date of filing of the appeal.

5.2. Till the interim application is considered with passing of appropriate order, no coercive action be taken against the Petitioner basing on the impugned letter issued on 07.01.2026 under Annexure-10.

6. The writ petition accordingly stands disposed of.

(BIRAJA PRASANNA SATAPATHY)
Judge

Sneha