

06.04.2026  
Item No.11  
Ct. No. 30  
Aloke

**WPA 3785 of 2026**

**Orion Security Solutions & Anr.  
Vs  
Employees' Provident Fund Organization & Ors.**

Mr. Rajiv Arora  
... for the petitioners  
Ms. Aparna Banerjee  
... for the respondents

1. Affidavit-of-service filed be kept with the record.
2. The writ application has been preferred challenging the recovery notices dated 3<sup>rd</sup> February, 2026 and 24<sup>th</sup> March, 2026.
3. It appears that challenging an order dated 27<sup>th</sup> November, 2025 passed by the Regional Provident Fund Commissioner and Assessing Officer under Sections 14B and 7Q of the EPF Act, the petitioner herein has preferred an appeal being No.EPF-06/2026 before the CGIT, Kolkata. The appeal has been registered on **30.01.2026**.
4. It appears that in spite of the respondent authorities having knowledge of the appeal being filed, the recovery notices have been issued during pendency of the appeal before the CGIT, Kolkata, which presently does not have a regular presiding officer.

5. Learned counsel appearing for the EPF Authorities submits that the order under Section 14B along with 7Q of the EPF Act has been passed in respect of the period from 01.06.2019 to 31.07.2019. It is submitted that as such, the recovery/attachment notices in this case are in respect of a different period and not related to the case in which appeal has been preferred by the petitioner. The period in the impugned notices is from October, 2016 to April, 2024.
6. It appears from the summons issued by the respondent authorities dated 08.08.2024, that the same relates to the period from 01.06.2019 to 31.07.2024 which is also the period mentioned in the order dated 27.11.2025 under Section 14B of the EPF Act.
7. But the **annexures** to the said summons dated 08.08.2024 show that the period taken into account by the respondent authorities in the said proceeding under Section 14B and 7Q of the Act is from **October 2016 to April 2024**.
8. Learned counsel for the petitioner has placed a copy of the representation filed before the respondent authorities, **wherein the said discrepancy was brought to the notice of the respondent authorities.**

9. It is further submitted that the **total dues** as noted in the order under Sections 14B and 7Q of the EPF Act, wherein the period is noted as, from 01.06.2019 to 31.07.2024 is **same** as in the recovery/attachment notices dated 02.02.2026 and 24.03.2026.

10. The authority concerned in its order under Section 14B has noted as follows :

*“3. Summon, dated 08.08.2024 that has been served by the department, is correct. The question has been arisen for wage month 10/2016. It is informed that two payments for the wage month 10/2016 have been made in 15.12.2021 and 13.06.2019 which comes within the summon period from 01/06/2019 to 31/07/2024. The establishment not raise any dispute in the summon notice regarding the date of payment.”*

11. It appears from the daily order-sheet at page 169 of the writ application, that the case type has been noted as 14B and 7Q-penal damages and interest, whereas in the order dated 27.11.2025, it is noted only under Section 14B of the EPF Act though the authority has referred to the provisions of Section 14B and 7Q in its order, the said order appears to be in respect of the penal damages under Section 14B of the EPF Act. The interest under Section 7Q is not noted in the said order.

12. But it appears that the appeal preferred in this case has been preferred against a composite order under Sections 14B and 7Q of the Act.
13. In view of the representation submitted by the petitioner before the authorities on 25.02.2025, it appears that the petitioner has noted therein, that the penal damages imposed under Section 14B amounts to Rs.4,48,24,817- and the interest under Section 7Q amounts to Rs.2,60,26,112/-.
14. Considering the reasons given by the authority concerned in its order dated 27.11.2025 under Section 14B of the EPF Act, it appears that the impugned recovery notices and the order of attachment issued is in respect of the said order dated 27.11.2025, which admittedly is under appeal before the learned CGIT, Kolkata and the said recovery notices have been issued subsequent to the filing of the appeal.
15. It is unfortunate that the authorities are proceeding, in spite of the fact, that an appeal has been preferred against their order and the same is sub judice. Such conduct is to be avoided by the authorities concerned, in the interest of justice.

16. Accordingly, the recovery and the attachment orders dated 3<sup>rd</sup> February, 2026 and 24<sup>th</sup> March, 2026, being against the principles of natural justice and thus not in accordance with law are quashed, as the same have been passed after an appeal has been preferred and is pending adjudication.
17. The authorities are further directed not to proceed and or take any coercive action till the disposal of the appeal by the CGIT, Kolkata, considering that there is no full time presiding officer at the tribunal.
18. The writ application stands disposed of.
19. Urgent photostat certified copy of this order, if applied for, be given to the parties, upon usual undertaking.

**(Shampa Dutt (Paul),**

**J.)**