

16.03.2026.  
Item No. 10.  
Court No. 13  
ap

**M.A.T. No. 493 of 2025**  
**With**  
**I.A. No. CAN 2 of 2025**

**Sanjoy Kumar Das**  
**Versus**  
**Additional Central Provident Fund Commissioner,**  
**Kolkata Zone & Ors.**

Mr. Sanjoy Kumar Das.

...Appellant (in person).

Mr. Ranjay De, ld. Sr. Advocate,  
Mr. Basabjit Banerjee,  
Mr. Adityajit Abel Bose.

...For the respondent no.3.

1. Affidavit-of-service filed in Court today be taken on record.
2. This Court has heard the arguments advanced by Mr. Sanjoy Kumar Das appearing in person and Mr. Ranjay De, learned Senior Advocate, who was called upon to make submissions since the appellant appearing in person today.
3. The Provident Fund Authorities at Salt Lake, Kolkata shall furnish the breakup of the calculations made in their letters dated 16<sup>th</sup> September, 2022, 3<sup>rd</sup> January, 2023, 2<sup>nd</sup> May, 2023 and 3<sup>rd</sup> August, 2023 of Provident Fund payable to the appellant, of both employer's and employees' share. The said calculations shall be submitted in the form of a report.
4. In the meantime, M/s. Exide Industries Ltd., the employer shall also furnish the calculation as according to them how much of Provident Fund was due and payable to the appellant.

5. Both the Provident Fund as well as M/s. Exide Industries Ltd. shall give due regard to paragraphs 60 Sub-section (b) and its proviso together with paragraph 72 Sub-section (6) and Sub-section (7) and its provisos.

6. Due regard shall also be given by the respondents to the Circular of the Ministry of Labour and Employment dated 24<sup>th</sup> July, 2017 with regard to inoperative Provident Fund Account. The same shall be duly reconciled with provisions of the Act and GSR No. 1065 dated 11<sup>th</sup> November, 2016, that interest shall be accruing to Provident Fund Account on both the employer and the employees' contribution until the date of superannuation of an employee. Regard shall also be had to the GSR No.891 dated 12<sup>th</sup> December, 2014 by the Provident Fund Authorities.

7. Let the affidavit by M/s. Exide Industries Ltd. and the report of the Provident Fund be submitted on **10<sup>th</sup> April, 2026** when the matter shall be against listed for further consideration.

8. An advance copy of the report and the affidavit of M/s. Exide Industries Ltd. may be furnished to the appellant by electronic mail.

9. The Provident Fund Authorities shall correspondingly serve their report to M/s. Exide Industries Ltd.

10. Let a copy of this order be served on the Provident Fund Authorities and their learned Advocates by M/s. Exide Industries Ltd.

11. All parties are directed to act on a server copy of this order duly downloaded from the official website of this Court.

***(Rajasekhar Mantha, J.)***

***(Rai Chattopadhyay, J.)***