

24.11.2025

Item No. 5

Crt.No.10

b.r.

WPA 25506 of 2025

Eximpo Tea Limited & Anr.

-vs-

***Additional Central Provident Fund
Commissioner & Ors.***

Mr. Soumya Majumder, Sr. Adv.

Ms. Debolina Dey

.... For the petitioners

Mr. Shiv Chandra Prasad

... for the PF Authorities.

Parties are represented through their respective
learned counsels.

Affidavit of service filed in Court today, is
taken on record.

Learned counsel for the petitioner files the
instant writ petition for the following reliefs:-

“a) Dispense with the requirement of Rule
26 of the Writ Rules relating to applications
under Article 226 of the Constitution of India;

b) Issue a writ of or in the nature of
Certiorari commanding the respondents and
each one of them, their men, agents, assigns
and subordinates to certify and transmit to
this Hon’ble Court the records of the case
including the prohibitory orders, certificates
and show cause notice dated 23rd October,
2025 and such other action taken by the
respondents towards recovery of the
purported amount as reflected in the show
cause notice dated 23rd October, 2025 so that

conscionable justice may be administered by quashing the same;

- c) Issue a writ of or in the nature of Mandamus directing the respondents and each one of them their men, agents, assigns and subordinates to rescind, recall, revoke and withdraw the prohibitory orders, certificates and show cause notice dated 23rd October, 2025 and such other action taken by the respondents towards recovery of the purported amount as reflected in the show cause notice dated 23rd October, 2025;
- d) Issue any other appropriate writ or writs, order or orders and/or direction or directions;
- e) Issue Rule NISI in terms of prayers above;
- f) Pass an interim order restraining the respondents from giving any effect or further effect to the show cause notice dated 23rd October, 2025 till the disposal of this application;
- g) Pass an ad-interim order in terms of prayer (f) above;
- h) Award costs of an incidental to this application be borne by the respondents;
- i) Pass such further or other order or orders and directions or directions as to this Hon'ble Court may deem fit and proper."

Learned counsel for the petitioners submit that the writ petitioner is a company engaged in the seasonal business of manufacturing tea covered

under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter referred to as the said Act). The establishment has an employee strength of over 1000 as has been deposited contribution under the said Act in relation to its employees'.

The petitioners submit that already a notification dated 9th April, 1997 has been issued in respect of the rate of contributions payable by an establishment which had at the end of any financial year accumulated losses equal to or exceeding the entire net worth would be 10% instead of 12%. It is also submitted that EPFAT by an order dated 25th Of September 2013 granted 36 instalments to the company to liquidate the total outstanding dues of Rs.24,37,049/- from the period commencing from November 2012 to January 2015.

Subsequently, another order was passed under Section 7A of the said Act with regard to certain dues in connection with the employee's share of contributions.

The petitioner filed a statutory appeal under Section 7-I of the said Act before the EPFAT. Thereafter the appeal was transferred to the Central Government Industrial Tribunal, Kolkata and decided the appeal in favour of the writ petitioner declaring

that the establishment was required to pay 10% contributions for the period in question. The petitioner submit that respondents authorities ought to have given a statement of accounts indicating the adjustment of the excess amount of Rs. 20,00,000/- as already deposited on 31st August, 2024 by the petitioners upon compliance of all formalities.

The petitioner submits that despite such payments made the concerned authorities raised a further demand of Rs. 76,96,852/- for the period in question. Thereafter, a show cause notice on 23rd October, 2025 was accordingly issued by the recovery officer of P-13 at page 106 to the writ petition followed by a prohibitory order dated 06.11.2025 for non-compliance of the order dated June 24, 2024. It is also submitted that a reply was filed against the show cause notice before the respondent nos. 2 and 4 which is still pending for consideration. Such issuance of the show cause notice and the prohibitory order issued by the respondent-Bank are the subject matter of the instant writ petition.

Learned counsel for the P.F. authorities draws the attention of the order passed by the Tribunal that petitioner failed to comply the direction of the order by not depositing the contribution at the rate of 10%

within three months for the period from November , 2012 to January 2015.

Petitioner vehemently opposes the submission of the respondents and submits that already the amount on account of contribution for the period in question was paid in excess. It is also submitted that without considering the element of excess payment the petitioners received a show-cause notice as to why warrant of arrest should not be issued by the respondents. Despite a reply being filed to the show cause notice, an order of prohibition was passed to the tune of Rs.76,96,852/- claiming to be due and payable by the establishment.

After hearing the rival contentions of the parties and also perusing the records in question, I am of the considered view that the respondent authorities shall file a report in a tabulated form in the form of affidavit indicating therein the actual amount which is due and payable on account of the contribution by the petitioner after considering the excess amount of contribution paid for the period in question.

The petitioners pray for the stay of the notice dated 23.10.2025 at page-106 along with the letter of remittance and the prohibitory order being annexure p-12,p-13 at page-14 of the writ petition.

In connection of the above, let there be an order in terms of Prayer (f). Interim order shall remain in force till 15.01.2026 or, until further order whichever is earlier.

The writ petition shall appear on 07.01.2026 under the heading "Hearing".

It is made clear that in the meantime no coercive steps shall be taken till 15.01.2026.

(Smita Das De, J.)