



Form J(2)  
JPD Sl.No. 9  
Moumita

**In the High Court at Calcutta**  
**In the Circuit Bench at Jalpaiguri**  
**Constitutional Writ Jurisdiction**  
**Appellate Side**

Present:

**The Hon'ble Justice Aniruddha Roy**

**WPA 739 OF 2026**

**Mahesh Gurbaxani**

**Vs.**

**Regional Provident Fund Commissioner & Anr.**

**For the Petitioner** : Mr. Soumya Majumder (VC), Ld. Sr. Adv.  
Ms. Sanchari Chakraborty  
Mr. Abhilash Mittal

**For the Respondent No.1/  
P.F. Authority** : Mr. Bhaskar Roy Mahashaya

**Heard on** : May 19, 2026

**Judgment on** : May 19, 2026

**[In Court]**

**Aniruddha Roy, J. :**

1. Mr. Soumya Majumdar, learned Senior Advocate (VC), appears for the petitioner.



2. Mr. Bhaskar Roy Mahashaya, learned Advocate appears for the Provident Fund Authority.
3. Referring to a show cause notice dated **March 18, 2026, Annexure p-2 at page 20** to the writ petition, petitioner states that he has filed his reply there to dated **April 7, 2026, Annexure p-4 at page 22** to the writ petition.
4. The petitioner submits that, the dues have been ascertained as against the establishment/company where the petitioner was a director and had resigned from the company in **January 2015**.
5. Leaned Advocate appearing for the Provident Fund Authority has denied and disputed the submission made on behalf of the petitioner. According to him, in law, the petitioner cannot avoid its liability.
6. Be that as it may, it is only at this stage of show cause. The law is settled that unless the issuance of show cause is patently and *ex facie* without jurisdiction or *ex facie* perverse, this constitutional Court in exercise of its writ jurisdiction shall not interfere with the same.
7. However, since the petitioner has submitted its reply to the show cause, the jurisdictional authority upon issuing a prior hearing notice of **at least seven days** to the petitioner and after granting him an opportunity of hearing, shall take its decision by passing a reasoned order in accordance with law.



8. It is also made clear that, in the event, the order so to be passed by the jurisdictional authority goes against the petitioner, the said order shall not be effected for a period of **three weeks** from the date of communication of the order and thereafter if the said order stands operative, the Provident Fund Authority shall be free to proceed in accordance with law.
9. It is made clear that, this Court has not gone into the merits of the allegation and counter allegation of the parties and the jurisdictional authority shall decide the issue on the basis of the said show cause and the reply submitted by the petitioner in accordance with law and the parties shall be entitled to urge whatever points they wish to urge before such jurisdictional authority but the same shall not travel beyond the scope of the show cause notice or the reply filed by the petitioner.
10. Since affidavits are not called for, the allegations made in this writ petition are deemed not to have been admitted by the respondents.
11. With the above observations and directions, this writ petition **WPA 739 of 2026** stands **disposed of**, without any order as to costs.
12. Parties shall act on the basis of the server copy of this judgment duly downloaded from the official website of this Court.

**(Aniruddha Roy, J.)**