
PRESENT: THE HON'BLE JUSTICE DEBANGSU BASAK

WPA/333/2025

THE CHIEF ENGINEER ... PETITIONER

VS.

THE REGIONAL PROVIDENT FUND
COMMISSIONER-II AND OTHERS ... RESPONDENTS

For the petitioner : Mr. Rakesh Kumar

For the respondents : Mr. V.D. Sivabalan

Heard on : February 25, 2026

Delivered on : February 25, 2026

DEBANGSU BASAK, J.

1. Writ petition is directed against a decision of the Employees' Provident Fund taken under Section 7Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.
2. Writ petitioner before Court suffered a notice under Section 14B, 7Q, 8C(2) and 8F of the Act of 1952. A composite order was passed. Orders of the authorities were assailed before the Tribunal. Tribunal, by an order dated January 20, 2022 in EPF 33 of 2024



held that, the appeal is misconceived since, the order under Section 7Q is not under the jurisdiction of the Tribunal.

3. Writ petitioner approached the High Court by way of present writ petition.

4. Records demonstrate that, an union approached the writ Court by way of WPA 194 of 2021 regarding payment of Employees' Provident Fund. Such writ petition was disposed of by an order dated December 22, 2022. As an one-time measure, the period for which remuneration and wages were paid in entirety to the workmen concerned without deduction and appropriated, the authorities were directed to deposit the employees' contribution alone. No cohesive measure was directed to be taken against the writ petition.

5. Administration preferred an appeal being MAT 17 of 2023 which was disposed of by an order dated November 22, 2023.

6. By such order, time to make payment was extended. No coercive action was directed to be taken. Order also provided that in the event payment was made within the extended time, then, all coercive measure would remain permanently stayed.



7. Claim of the writ petition before Court is that, payments in terms of the order dated November 22, 2023 were made. In fact, payments were made prior to such order itself.

8. This claim of payment is sought to be disputed. What is being disputed by the EPF authorities is that, payment was not made within the time stipulated by the order dated November 22, 2023. Moreover, notwithstanding such payment, EPF authorities can still invoke Section 7Q of the Act of 1952.

9. Learned Advocate appearing for the EPF authorities relies upon **1998 Volume 2 Supreme Court Cases 242 (M/s Hindustan Times Limited vs. Union of India and others)** and **2024 Supreme Cal 1085 (The India Jute & Industries Limited and another vs. The Regional Provident Fund Commissioner-II and others)** in support of the contention that provisions of Sections 14B and 7Q of the Act of 1952 are mandatory.

10. **Hindustan Times Limited (Supra)** is with regard to the mandatory nature of Section 14 B of the Act of 1952. Proceedings under Section 14B of the Act of 1952 is under challenge before the Tribunal. I make no comments with regard thereto as the same is not subject matter of this writ petition.



11. Tribunal, as noted above, by the order dated January 20, 2025 did not entertain challenge with regard to Section 7Q of the Act of 1952 as it was not within its jurisdiction.

12. The writ petition therefore needs to be decided on the question of invocation of Section 7Q of the Act of 1952.

13. Order dated November 22, 2023 passed by the Division Bench in MAT 17 of 2023 is binding on the parties before us. Such order extended time to make payment. It also provided that in the event payment is made within the extended time, then, all coercive measure will remain permanently stayed.

14. Document of the EPF authorities which is annexed at page 142 of the writ petition itself demonstrates that payments were made. It was made prior to the order dated November 22, 2023. Question therefore of default in compliance with the order dated November 22, 2023 does not arise. In such view, the direction of permanent stay of coercive measure as contained in the order dated November 22, 2023 passed by the Division Bench becomes applicable to the parties before me.

15. In such factual matrix, the initiation of any proceeding seeking to enforce coercive measure as against the writ petitioner under section 7Q of the Act of 1952 is *nonest* in view of the



expressed direction contained in the order dated November 22, 2023.

16. All steps taken by the authorities purportedly under Section 7Q of the Act of 1952 are therefore quashed.

17. **WPA/333/2025** is allowed. No order as to costs.

(**DEBANGSU BASAK, J.**)