



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 17TH DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE ANANT RAMANATH HEGDE

WRIT PETITION NO. 9189 OF 2024 (L-RES)

BETWEEN:

MAJOR SANDEEP KHURANA (RETD.),
AGED ABOUT 56 YEARS,
S/O DR R C KHURANA,
R/O H NO. V 803, ADARSH PALM RETREEAT,
DEVARABEESANAHALLI,
BELANDUR BENGALURU-560103.

...PETITIONER

(BY SMT NIDHISHREE B V, ADVOCATE)

AND:

1. THE EMPLOYEES PROVIDENT FUND ORGANISATION,
MINISTRY OF LABOUR AND EMPLOYMENT,
BHAVISHYANIDHI BHAVAN, NO.13,
RAJA RAM MOHAN ROY ROAD,
BENGALURU-560025,
REPRESENTED BY ADDL
CENTRAL PROVIDENT FUND COMMISSIONER.
2. REGIONAL PROVIDENT FUND COMMISSIONER-II,
AND APPELLATE AUTHORITY BENGALURU (CENTRAL)
BHAVISHYANIDHI BHAVAN,
NO.13, RAJA RAM MOHAN ROY ROAD,
BENGALURU-560025.
3. ASSISTANT PROVIDENT FUND COMMISSIONER,
REGIONAL OFFICE BENGALURU (CENTRAL)
OFFICE OF THE ADDL. CENTRAL PROVIDENT FUND
COMMISSIONER, BHAVISHYANIDHI BHAVAN,
NO.13, RAJA RAM MOHAN ROY ROAD,
BENGALURU - 560025.

Digitally
signed by
PRAMILA G V
Location:
HIGH COURT
OF
KARNATAKA



...RESPONDENTS

(ASG FOR R1,
SRI M PRADEEP, ADVOCATE FOR R2 AND R3)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO DIRECT QUASHING THE ORDER DTD 16.05.2023 BEARING NO. BG/BNG-CTL/RTI-APPEAL/2023-24/047A/1164, PASSED IN APPEAL NO. EPFOG/A/E/23/01014, ISSUED BY THE R-2 HEREIN (ANNEXURE-S) AND ETC.

THIS PETITION, COMING ON FOR DICTATING JUDGMENT, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE ANANT RAMANATH HEGDE

ORAL ORDER

This petition is filed assailing the orders dated 16.05.2023 and 17.03.2023 passed by the authority under the Right Information Act, 2005 (Act, 2005) as well as the Appellate Authority under the very same Act, respectively.

2. The petitioner who claims to be the former employee of M/s. CISCO Systems (India) Pvt. Ltd. made an application to respondent no.1 with a request to furnish details relating to the audit conducted by



Employees' Provident Fund Organisation (EPFO) in respect of the investments made by the Provident Fund Trust formed by CISCO Systems India Pvt. Ltd.

3. The petitioner has sought the following three information:

"1. Please provide listing reference of letters on file on the matter between EPFO, M/s TR Chadha & Co LLP and M/s Cisco Systems (I) Pvt. Ltd since issue of letter quoted above.

2. Please provide copy of file correspondence on the matter between EPFO, M/s TR Chadha & Co LLP and M/s Cisco Systems (I) Pvt Ltd since issue of letter quoted above.

3. Please provide a copy of complete audit report as received by EPFO vide para 3 of the letter quoted. It is brought to the attention of PIO that NO OBJECTION of employer is already on record of EPFO vide your No.BG/BNG-CTL/RTI-APPEAL/2002-23/0134-0116/613 dt 04/08/2022. In case the audit report is not available yet, please provide reasons for delay as recorded on file."

4. Learned counsel for the petitioner on instructions would submit that, the petitioner may not insist for information sought at Sl.No.1 and 2, if the information sought at Sl.No.3 is provided. The information at Sl.No.3 is rejected by citing the following reasons:



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Sl. No.	Information Sought	Information provided
1.		
2.		
3.	Please provide copy of complete audit report as received by EPFO vide para 3 of letter quoted, it is brought to the attention of PIO that NO OBJECTION of Employer is already on record of EPFO vide your No.BG/BNG-CTL/RTI-Appeal/2022-23/0134-0116/613 dated 04/08/2022. In case the audit report is not available yet, please provide reasons for delay as recorded on file.	Through a series of RTI Application filed by the applicant it is demonstrably apparent that by the nature of information sought, the applicant is indeed on a fishing expedition seeking those information which are exempted under Sec 8(1)(e) of RTI since EPFO shares Fiduciary relationship with its stake holders viz., Subscriber members, Establishments, so far as their commercial data and/or financial details is concerned. The nature of info sought clearly involves sensitive third party data (of Establishment, Auditors and Subscribers) which does not have any apparent public interest at large. Hence information cannot be provided.



		However, any member specific details can be obtained from the PF Trust through Official channel provided by M/s CISCO System (I) Pvt. Ltd, in case of difficulty or observation the same can be brought to the notice of the Regional PF Commissioner, EPFO, Regional Office, Bengaluru (Central) through proper channel for redressal of grievance if any.
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5. Aggrieved by the said order, petitioner filed an appeal before the Appellate Authority. Appellate Authority has rejected the appeal citing the following reason.

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Sl. No.	Information Sought	Information provided
		The CPIO in his reply has asserted that the nature of information sought is very generic and it appears that applicant is indeed on a fishing expedition or
1.		
2.	Please provide copy of file correspondences on the matter between EPFO, M/s TR Chadha & CO LLP and M/s Cisco Systems (I)	



	Pvt. Ltd. since issue of letter quote above	roving enquiry seeking details not related any matter of public interest. As per Sec 8(1)(e) of RTI since EPFO shares Fiduciary relationship with its stake holders viz., subscriber member, establishments, so far as their commercial data and/or financial details is concerned (The Third-Party data i.e., of establishments, auditors and subscribers) which does not have public interest at large.
3.		However, applicant can seek specific details into pertaining to his service which can be obtained from the PF Trust M/s CISCO System (I) Pvt. Ltd., or in case of any difficulty or observation, the same can be brought to the notice of the RPFC, EPFO, Regional Office, Bengaluru Central through proper channel for redressal of grievance, if any.

..



6. Learned counsel for the petitioner would submit that, the information sought is not exempted under Section 8 of the Right to Information Act, 2005. It is submitted that the petitioner being the contributor to the Provident Fund formed and managed by the CISCO Systems (I) Pvt. Ltd. is entitled to know as to how his money/contribution is invested by the Provident Fund Trust which was holding the amount in Trust.

7. Learned counsel for the respondents No.2 and 3 would urge that the information sought, contains the private confidential information relating to third parties and same cannot be granted or furnished unless, the third parties consent and would defend the impugned orders.

8. The Court has considered the contentions raised at the Bar and produced the records.

9. There is no dispute that the petitioner was former employee of the CISCO Systems (I) Pvt. Ltd. It



is not in dispute that the petitioner has contributed to the Provident Fund Trust which was managed by the CISCO Systems (I) Pvt. Ltd. The petitioner has sought information on the statutory audit conducted by the Employees Provident Fund Organisation.

10. This being the position, there is no difficulty in holding that the petitioner has a right to access to the said information contained in the audit report as the audit report would indicate as to how the petitioner's money is invested by the Trust.

11. Learned counsel for the respondents No.2 and 3 would submit that the petitioner should have approached the Trust in the first and thereafter, should have approached the first respondent seeking information.

12. Learned counsel for the petitioner would submit that the Trust is dissolved and the exemption granted is already withdrawn.



13. The Court is of the view that, there is no need for the petitioner to approach the Trust first as the Trust is already dissolved. Since the information is available with the first respondent, the petitioner is justified in approaching the first respondent and the first respondent is required to furnish the information.

14. Hence the following:

ORDER

- (i) The petition is ***allowed.***
- (ii) The impugned orders dated **16.05.2023 and 17.03.2023** are set aside in part.
- (iii) The respondent No.1 shall furnish the audit report sought by the petitioner at query No.3 of his application dated **04.08.2022.**
- (iv) The order shall be complied within 30 days from the date of the receipt of the copy of this order.

Sd/-
(ANANT RAMANATH HEGDE)
JUDGE

BRN,CHS/List No.: 3 SI No.: 23...