



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 24TH DAY OF JUNE, 2026

PRESENT

THE HON'BLE MR. JUSTICE D K SINGH

AND

THE HON'BLE MS. JUSTICE TARA VITASTA GANJU

WRIT PETITION NO. 10315 OF 2021 (L-PF)

BETWEEN:

1. THE REGIONAL PROVIDENT FUND COMMISSIONER-I
EMPLOYEES PROVIDENT FUND ORGANIZATION
REGIONAL OFFICE, RAJA RAJESHWARI NAGAR,
NO.570, 26TH CROSS
IDEAL HOME CO OP SOCIETY LAYOUT
RAJA RAJESHWARINAGAR
BENGALURU-560098

...PETITIONER

(BY SRI. NANDITA D HALDIPUR., ADVOCATE)

AND:

1. M/S MANGALAM PUBLICATIONS
NO.79/10, SHANKARAPPA GARDENS
8TH CROSS, MAGADI ROAD
BENGALURU-560023
REPRESENTED BY ITS DIRECTOR

...RESPONDENT

(BY SMT. SUJA SURENDRAN, ADVOCATE FOR
SRI. VIJAYA KUMAR.V, ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLE 226 OF THE CONSTITUTION OF INDIA, PRAYING TO CALL FOR THE RECORDS IN CASE NO.EPF/ITB/171/2017 FROM THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT, BANGALORE, ETC.

Digitally
signed by
VASANTHA
KUMARY B K
Location:
HIGH
COURT OF
KARNATAKA



THIS PETITION, COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE D K SINGH
and
HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORAL ORDER

(PER: HON'BLE MR. JUSTICE D K SINGH)

The present writ petition has been filed impugning the order dated 12.01.2021 passed by the Central Government Industrial Tribunal (CGIT) in case No.EPF/ITB/171/2017, instituted by the respondent-establishment against the order dated 12.11.2013 passed by the Regional Provident Fund Commissioner-II under Sections 7C and 7A of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 (for short, 'the EPF Act'), whereby the balance contribution payable was determined at Rs.5,90,952/- for the period from March-2001 to July-2013 in respect of the respondent-establishment.

2. Initially, a notice under Section 7A of the EPF Act was issued to the respondent-establishment in respect of the non-contribution/less contribution of the provident fund. After conducting the inquiry, the competent authority passed an order holding that the respondent-establishment is liable to pay



Rs.30,91,131/- EPF contribution from March 2001 to July-2013. The said amount was duly paid by the respondent-establishment.

3. Thereafter, the complainant, who had not appeared during the initial inquiry, again approached the EPF authorities and submitted that the contributions were not made from March-2001 to July-2013. However, no notice issued was issued to the respondent-establishment regarding non-payment of contributions for the period from March-2001 to July-2013. The notice that had been issued was only in respect of the non contribution/less contributions for the period from March-2009 to February-2013.

4. The respondent-establishment did not have an opportunity to put forth their case for the alleged default for the period from March 2001 onwards. But the Assessing Authority proceeded to determine the liability for the period from March-2001 to July-2013 and directed the respondent-establishment to deposit the balance amount of Rs.5,90,952/-.

5. Aggrieved by the said order passed by the Assessing Authority, the respondent-establishment preferred an



appeal before the Regional Provident Fund Commissioner. However, the Regional Provident Fund Commissioner, vide order dated 12.11.2013 upheld the order passed by the Assessing Authority. The respondent-establishment thereafter challenged the said order before the CGIT, wherein the impugned order has been passed. The CGIT held that in the notice issued to the respondent-establishment, there was no mention of the period from March-2001 onwards. The specific period which was mentioned for the alleged non-contribution was from March-2009 to February-2013. The copy of the Enforcement Officer's report was also not furnished to the respondent. The Enforcement Officer's report was dated 28.10.2013, whereas the summons was dated 11.10.2013, which means the summons was issued prior to the submission of the report by the Enforcement Officer and therefore, the report was not given to the respondent-establishment.

6. Learned counsel for the petitioner has not disputed the fact that the notice/summons did not mention the period March-2001 to July-2013. The period was only from March-2009 to February-2013 which was already determined earlier.



7. We are, therefore, of the considered opinion that the CGIT has not committed any error of law or jurisdiction which warrants interference by this Court in exercise of its jurisdiction under Articles 226/227 of the Constitution of India. We affirm the view taken by the CGIT that there has been a clear violation of the principles of natural justice, inasmuch as the determination of the liability has been made for the period which was not the subject matter of the notice/summons and the report of the Enforcement Officer was not served on the respondent-establishment before passing the impugned order.

Accordingly, the writ petition stands ***dismissed***.

**Sd/-
(D K SINGH)
JUDGE**

**Sd/-
(TARA VITASTA GANJU)
JUDGE**

RKA
List No.: 1 Sl No.: 19