



CNR: KAHC010679672026

NC: 2026:KHC:55029
WP No. 31169 of 2026

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 5TH DAY OF OCTOBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE H.T. NARENDRA PRASAD

WRIT PETITION NO. 31169 OF 2026 (L-PF)

BETWEEN:

SHRAVANABELAGOLA DIGAMBAR JAIN
MATH INSTITUTIONS
MANAGING COMMITTEE TRUST
SHRAVANABELAGOLA
HASSAN DISTRICT-573135
REGISTERED UNDER THE TRUST ACT
REP. BY ITS SECRETARY MR. MAHESH

...PETITIONER

(BY SRI. MANJUNATHA B., ADVOCATE)

AND:

THE REGIONAL PROVIDENT FUND
COMMISSIONER -II
REGIONAL OFFICE-CHIKKAMAGALURU
BHAVISHYA NIDHI BHAVAN
KHB 5TH PHASE
CHIKKAMAGALURU-577102.

...RESPONDENT

(BY SMT.NALINI VENKATESH., ADVOCATE)

THIS WP IS FILED UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT OF
CERTIORARI OR ANY OTHER APPROPRIATE WRIT OR
DIRECTION TO QUASH THE ORDER DATED:23.07.2026 PASSED
BY THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM

Digitally Signed by NARENDRA PRASAD
HAREKOPPA THIMMANNA GOWDA





LABOUR COURT AND THE EPF APPELLATE TRIBUNAL,
BENGALURU IN EPF NO 103/2025 AS PER ANNEXURE -D AND
ETC.

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

CORAM: HON'BLE MR. JUSTICE H.T. NARENDRA PRASAD

ORAL ORDER

1. In this writ petition, the petitioner has called in question the order dated 23.07.2026 passed by the Central Government Industrial Tribunal cum Labour Court and the EPF Appellate Tribunal, Bengaluru in EPF No.103/2025 vide Annexure-D, whereby the appeal filed by the petitioner has been admitted subject to deposit of 20% of the amount assessed as due to the respondent under Section 7-O of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter referred to as 'Act, 1952' for short), within a period of six weeks from the date of that order.

2. Brief facts of the case are that the petitioner is a charitable and religious Trust registered for the purpose of



managing the religious and secular matters relating to the institutions of Shravanabelagola Digambar Jain Matha. It is submitted that about 100 employees are working in the said temple. The respondent issued a coverage letter dated 05.07.2022, treating the establishment as covered with effect from 01.04.2015. It is the contention of the petitioner that, until the said communication, there was neither an establishment code nor enrolment of the persons concerned, and the wages for the earlier period had already been paid without deducting any employee contribution. After allotment of the code, the petitioner remitted the employer's contribution for the earlier period along with applicable interest and damages and commenced regular remittance of both shares prospectively. By order dated 30.07.2025 passed under Section 7-A of the Act, the respondent determined total dues of Rs.89,03,465/-, out of which Rs.44,36,188/- had already been remitted by the petitioner, leaving a payable balance of Rs.44,67,277/-. Thus, the petitioner had



already remitted approximately 49.83% of the total amount determined. The petitioner disputes the contribution relating to the employees forming part of the said amount and contends that interest and damages had also been paid on the contribution remitted for the retrospective period. The petitioner challenged the order passed under Section 7-A of the Act before the Industrial Tribunal and, in EPF Appeal No.103/2025 along with which an application under Section 7-O of the Act was also filed seeking waiver of pre-deposit, relying upon the amount already deposited and the documents produced in support of its case. The Tribunal, while admitting the appeal, directed the petitioner to deposit 20% of the amount assessed as due to the respondent in terms of Section 7-O of the Act. Being aggrieved by the same, the petitioner is before this Court.

3. Since the issue regarding the remittance of the remaining amount towards the employees' contribution is pending consideration before the Appellate Authority,



under these circumstances, without expressing any opinion on the merits of the matter, the following order is passed:

ORDER

- (i) The writ petition is ***disposed of.***
- (ii) The order dated 23.07.2026 passed by the Central Government Industrial Tribunal cum Labour Court and the EPF Appellate Tribunal, Bengaluru in EPF No.103/2025 vide Annexure-D is modified. Instead of 20%, the petitioner shall deposit 10% of the amount assessed as due to the respondent under Section 7-O of the Act.
- (iii) The petitioner shall deposit the said amount within four weeks from today.
- (iv) It is made clear that the respondent shall not release the said 10% amount deposited by the petitioner to the employees until disposal of the appeal by the Industrial Tribunal.



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(v) The Industrial Tribunal is directed to dispose of the appeal in accordance with law.

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HAREKOPPA THIMMANNA GOWDA

(H.T. NARENDRA PRASAD)
JUDGE

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LIST NO.: 1 SL NO.: 10