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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

CNR No. DLHC011027762014

+ **W.P.(C) 4242/2014 & CM APPL. 8526/2014**

REGIONAL PROVIDENT FUND

COMMISSIONER-II

.....Petitioner

Through: Mr. Sandeep Vishnu, Adv.
(through VC)

versus

M/S VISHAL RETAIL LTD.

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

% **18.08.2026**

1. Through the present writ petition, the petitioner challenges the order dated 25.02.2014 (**'impugned order'**), passed by the learned Presiding Officer, Employees Provident Fund Appellate Tribunal, New Delhi in ATA No. 751(4)2009.

2. The present matter was adjourned *sine die* on the very first day on 14.07.2014 after noting that the issued involved (that is, whether the wages paid to the workmen can be bifurcated into different components and if the reduced wage can be treated as the basic wage for the purpose of determining the contribution towards provident fund) was pending before the Hon'ble Supreme Court in the case of ***Assistant Provident Fund Commissioner v. G4S Security Services (India) Limited and Another: (2023) 11 SCC 822.***

3. It remains undisputed that the issue has since been decided by the Hon'ble Supreme court by judgment dated 17.08.2023 in the



aforementioned case against the Employees' Provident Fund Organisation.

4. The impugned order in the present case was passed considering the ratio laid down by Punjab and Haryana High Court in the case of ***Assistant Provident Fund Commissioner v. G4S Security Services (India) Ltd. : 2011 LLR 316***, which was upheld by the Division Bench by order dated 20.07.2011 in LPA No.1139/2011. It was categorically noted that the said judgment was also followed by this court in a number of cases.

5. As noted above, the issue has now been put to rest by the Hon'ble Supreme Court, which dismissed the appeal against the order passed by the Division Bench in LPA No.1139/2011.

6. Considering the above, the present writ petition is dismissed and the impugned order passed by the Employees Provident Fund Appellate Tribunal is upheld. Pending application also stands disposed of.

AMIT MAHAJAN, J

AUGUST 18, 2026

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