

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY****CIVIL APPELLATE JURISDICTION****WRIT PETITION NO. 10968 OF 2015**

The Regional Provident Fund Commissioner-I, Mumbai      ...Petitioner  
vs.  
M/s.Citizen Credit Co-op.Bank Ltd.      ....Respondent

Mr.Suresh Kumar for Petitioners.  
Mr.C.R. Naidu for Respondent.

**CORAM : S.C. GUPTE, J.**

**4 APRIL 2016**

**P.C. :**

The petition challenges an order passed by the Presiding Officer, Employees Provident Fund Appellate Tribunal, New Delhi on 21 May 2013. By the impugned order, the Appellate Tribunal set aside the order dated 14 May 2012 applying the notification issued by the Provident Fund Authority under the proviso to sub-section (3) of Section 1 of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 ("Act"). The subject matter of the disputes here is the application of this notification to a Multi State Co-operative bank. This issue has been decided by a Division Bench of our court in the case of **United Western Bank Ltd. vs. Secretary, Government of India**.<sup>1</sup> The Division Bench of our Court held that the notification cannot be made applicable to all the branches of the Petitioners in that case, since that would amount to rewriting the notification issued by the Central Government under Section 1(3)(b) of the Act, which the Court has no jurisdiction to do. In the case of **Ratnakar Bank Ltd. vs. The Regional provident Fund Commissioner, Kolhapur**<sup>2</sup>, this Court also held that once the Petitioner bank became a Multi State Co-operative Bank, the Act ceases to apply to it. On the law so laid down by our court, no fault can be found with the impugned order of the Appellate Tribunal. The notification dated 25

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<sup>1</sup> Civil WP 314-2001 decided on 13.8.2009

<sup>2</sup> WP 5767-1997 decided on 15.7.2010

February 2000 cannot be made applicable by an order of coverage by the Provident Fund Authorities to the Respondent Bank under the proviso to sub-section (3) of Section 1 of the Act. The application of the scheme in accordance with the notification of 25 February 2000 can only be considered on a voluntary basis under Section 1(4) of the Act. There is no merit in the petition, accordingly, and the same is dismissed.

**(S.C. Gupte, J.)**