

**IN THE HIGH COURT OF ORISSA AT CUTTACK**  
**W.P.(C) No.22022 of 2022**

*M/S School of Integral  
Education, BBSR*

....

*Petitioner*

*Mr. Somanath Mishra, Adv.*

*-versus-*

*Assistant Provident Fund  
Commnr, BBSR*

....

*Opposite Parties*

*Mr. Aurobinda Mohanty,(EPF)*

**CORAM:**

**DR. JUSTICE S.K. PANIGRAHI**

**Order**  
**No.**

**ORDER**

**07.09.2022**

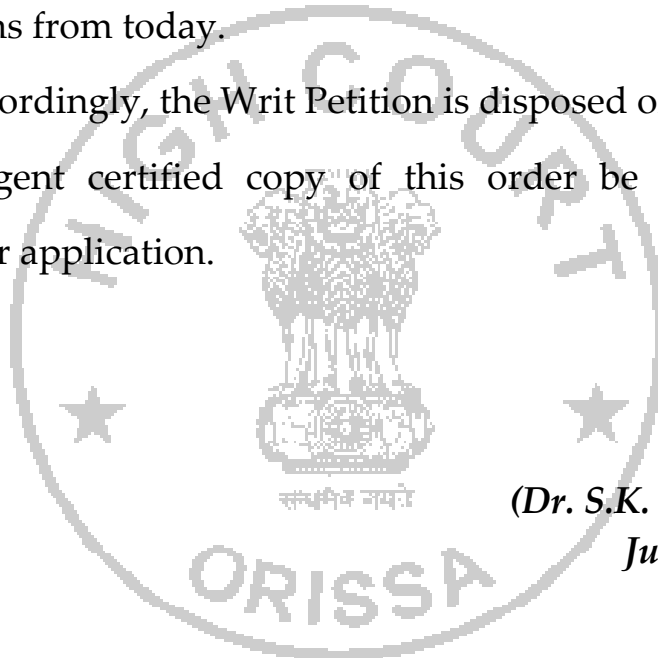
04. 1.This matter is taken up through hybrid arrangement.
2. Heard.
3. In this Writ Petition, the Petitioner challenges the order dated 08.08.2022 passed by the Assistant Provident Fund Commissioner under Section 14-B and 7-Q of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 (herein after referred to as “the Act” for brevity). It also challenges the imposition and damages under Section 14-B and interest under Section 7-Q of the Act under Annexure-2. Though the impugned order is appellable under Section 7-I of the Act, but due to non-availability of the EPF Tribunal, the petitioner is constrained to approach this Court to protect the

realization of illegal and arbitrary demand of damages and interest.

4. In such view of the matter, the petitioner is directed to approach the Appellate Tribunal under Section 7-I of the Act subject to payment of 25% of the demanded amount as enumerated in dated 08.08.2022 under Annexure-2 issued by the Assistant Provident Fund Commissioner/Opposite Party within a period of three months from today.

5. Accordingly, the Writ Petition is disposed of.

6. Urgent certified copy of this order be granted on proper application.



(Dr. S.K. Panigrahi)  
Judge

SD