

24-05-2024
ct no. 13
Sl. 13
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WPA 25240 of 2023
M/s. Pranab Bharati, Bharat Sebasram Sangha
-Versus-

The Regional Provident Fund Commissioners II & Anr.

Mr. Ranjay De,
Mr. Nayan Rakshit,
Mr. B. Banerjee,
Mr. A.A. Bose

..for the petitioner

Ms. Aparna Banerjee

...for the respondents

1. The petitioner is a charitable organization in the State and the rest of the Country over decades.
2. In respect of Beldanga branch of the Bharat Sebasram Sangha, the EPF authorities have raised a demand on 5th January, 2022 for a sum of Rs. 11,28,403/-. The petitioner is aggrieved by the same.
3. The brief facts relevant to the case are that sometime on 14th June, 2017, the petitioner, availing paragraph 82A of the EPF Scheme, 1952, sought to make declaration in respect of 40 of its employees, working from 1961. The said paragraph 82A was introduced in

terms of the Employees' Enrolment Coverage Campaign, 2017.

4. The said special provision was aimed at encouragement of enrolling the employees of the organizations that were hitherto not getting the benefit of the EPF. By the said clause 82A, employees required or entitled to become members of the fund from 1st April, 2009 till 31st December, 2016 were given the benefit of declaration by the employer to the PF authority.
5. In terms of the said clause, the employer was required to remit the employer's contribution of PF within 15 days of the declaration. If such contribution was made in terms of the said clause 82A, the employer would not be liable under Section 7Q of the EPF Scheme under the EPF Act of 1952. The employer would only be liable to damages at one rupee per annum. The interest @12% per annum was however payable.
6. Since after making declaration, the petitioner claims to have paid a sum of Rs. 11 lakhs and odd on account of the aforesaid employer's contribution from April, 2009 till December, 2016. The petitioner also

claims to have paid the damages amount and interest for the period from 2017 to 2023 on 14th June, 2023. Details of challan and the accounts have been filed along with the writ petition.

7. Counsel for the EPF authority, however, submitted that the demand dated 5th January, 2022 has been raised for the petitioner not having paid interest and damages from 1st April, 2009 till 31st December, 2021. This appears to have been admitted in a pleading in the writ petition. Counsel for the petitioner Mr. Ranjay De, however, relies upon a challan annexed to the writ petition indicating such payment.
8. Given the fact that there has been substantial compliance of clause 82A, this Court is inclined to admit the writ petition.
9. The petitioner shall deposit a sum of Rs. 1 lakh with the EPF authority, 3rd and 4th Floor, Mohana Bus Stand Building, Berhampore, West Bengal- 742101, without prejudice to the rights and contentions of any of the parties to the writ petition, within a period of 10 days from date.
10. If deposit as above is made, let all proceedings initiated by the respondents

against the petitioner and the two impugned orders dated 22nd August, 2023 under Section 7-Q remain stayed until disposal of the writ petition.

11. It is made clear that in default of making the deposit of Rs. 1 lakh as directed hereinabove within the time stipulated, the aforesaid interim order shall stand vacated.
12. Let affidavit-in-opposition be filed by the respondents by 21st June, 2024. Reply, if any, be filed by 5th July, 2024.
13. Liberty to mention for hearing after completion of all pleadings.
14. The pendency of the instant proceeding shall not prevent the respondents from revisiting the order already passed giving due opportunity to the petitioner to explain its stand as taken in the writ petition.

(Rajasekhar Mantha, J.)