IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

929 WRIT PETITION NO. 651 OF 2024

MGMS KRISHI VIGYAN KENDRA THROUGH ITS AUTHORIZED SIGNATORY
KAKASAHEB AMBADAS SUKASE
VERSUS
THE REGIONAL PROVIDENT FUND COMMISSIONER

…
Advocate for the Petitioner : Mr. Kadam Vikram Sahebrao
Advocate for Respondents: Mr. N.K. Choudhari
DSGI for Union of India : Mr. A.G. Talhar
…

CORAM : RAVINDRA V. GHUGE &
Y.G. KHOBRAGADE, JJ.
DATE : 17th January, 2024

P.C. :-

1. The Petitioner has approached this Court since the CGIT, Nagpur is vacant and the Appeal preferred by the Petitioner under Section 7-I of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 is pending without a hearing.

2. The learned DSGI informs us that a Search cum Selection Committee (SCSC) is headed by the Hon'ble Sitting Judge of the Supreme Court. The procedure that is required to be followed for filling in the post of Presiding Officers of the CGIT, is underway. He expects the appointments to occur within a period of three to six months.

3. In so far as the ground for seeking interim orders until the appeals are decided by the CGIT, the learned advocate for the Petitioner submits that it is an agriculture research centre. The 7th Pay Commission recommendations were made applicable. Funding of the Petitioner is by the Indian Council of Agriculture and Research, in order to make the payment of arrears of the salaries in view of the 7th Pay Commission recommendations. One installment was received by the Petitioner on 01.03.2021.

4. The learned advocate representing the PF authorities submits that the amount was retained by the Petitioner and the payment of the PF contributions in view of the arrears of salary, was made only on 25.02.2022. The law mandates that the PF contributions have to be calculated from the date on which the salary becomes payable and not the date on which the payment is made only because the Petitioner was short of funds. Section 14-B and Section 7-Q calculations render the Petitioner liable to pay an amount of Rs.8,66,487/- as on 16.08.2023. The Petitioner has preferred an Appeal before the CGIT, only to the extent of quantum assessed under Section 14-B. Moreover, the order u/s 7-Q is not an appealable order. Since the order under Section 7-Q has not been challenged and it being an interest component, the Respondent - PF Authority relied on the judgment of the Hon'ble Supreme Court in **Arcot Textile**

Mills Limited V/s. Provident Fund Commissioner and Others; (2013) 16 SCC 1, wherein it has been held that an Appeal under Section 7-Q is not maintainable.

5. In view of the above, we, therefore, direct the Petitioner to deposit an amount of Rs.3,06,453/- towards the 7-Q assessment within 30 days from today, with the PF authorities. With regard to the remaining amount of Rs.5,60,000/- approximately, towards Section 14-B assessment, we direct the Petitioner to deposit Rs.2.5 lakhs with the Respondents with the Respondent PF authorities at Aurangabad within a period of 30 days. With the deposit of this amount, the Petitioner would be protected against coercive steps for the recovery of the amounts towards arrears of PF contributions, for the period 01.04.2018 to 01.02.2022. Since the Petitioner desires to deposit the aforesaid amount within two weeks, the PF Authority would de-freeze the frozen bank account of the Petitioner immediately after the deposit of the amount.

6. Needless to state the deposit of this amount would be subject to the final decision by the CGIT, when the Appeal preferred by the Petitioner is decided.

7. With the above directions, **this petition is disposed off**.

[Y.G. KHOBRAGADE, J.] **[RAVINDRA V. GHUGE, J.]**

mub