



IN THE HIGH COURT OF JUDICATURE OF BOMBAY
BENCH AT AURANGABAD

CIVIL APPLICATION NO. 6870 OF 2024 IN
WRIT PETITION NO. 2793 OF 2024

Employees' Provident Fund Organization .. Applicant

versus

M/s Jain Irrigation Systems Ltd. .. Respondent

Mr. N. K. Chaudhari, Advocate for the Applicant.

**CORAM : RAVINDRA V. GHUGE AND
R. M. JOSHI, JJ.**

DATE : 26th JULY, 2024.

PER COURT :

1. By this Civil Application, the original respondent-Employees' Provident Fund Organization seeks review or modification of the order dated 13th and 14th March, 2024 passed in Writ Petition No. 2793/2024.

2. The contention of the EPF department is that this Court has directed the original Petitioner to deposit 75% of the amount as a deposit for entertaining the Appeal. Since the Central Government Industrial Tribunal (CGIT) was not available, that the Petitioner had approached this Court. The issue was with regard to 75% deposit

under Section 7-O of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952.

3. When an Appeal is filed under Section 7-I of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952, the Appellant has to move an Application before the appellate authority for receiving the deposit amount under Section 7-O of the Act. If Appellant is not in a position to deposit 75% amount, liberty has to be sought to either reduce the amount or waive the amount. Pursuant to the orders of the Tribunal on such an Application, the amount, if directed, is deposited before the Tribunal.

4. We have entertained the Writ Petition primarily for the reason that the CGIT was not available and the Petitioner was apprehensive of coercive action in view of the orders passed by the EPF authorities under the various provisions of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952. It is in this backdrop, that we directed that the amount should be deposited.

5. It does not call for any debate that if the amount is deposited by the company with the EPF department, further interest

would stop since the amount is deposited. If the amount is deposited in the Tribunal/CGIT, the interest component will continue to run against the employer. In such circumstances, it is for the employer to pray for depositing the amount with the EPF authorities so that levy of further interest would stop. No such request is made by the employer.

6. In view of the above, we do not find any reason to review the order. Going by the convention followed, the EPF authorities would be at liberty to move an Application before the CGIT for transferring the said amount from the CGIT to the EPF authorities. If such an Application is filed, the CGIT would consider the same after hearing both the sides and pass an appropriate order.

7. With the above observations, **this Application is disposed off.**

(R. M. JOSHI)
JUDGE

(RAVINDRA V. GHUGE)
JUDGE

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