14.05.2025
Item No. 12
Ct. No. 30
AN

WPA 3104 of 2025

M/s. STP Limited
vs.
The Employees Provident Fund Organisation & anr.

Mr. Ranjay De
Mr. Basabjit Banerjee
Mr. A. B. Bose
... for the petitioner

Mr. Avijit Tewary
... for the respondents
E.P.F. Authorities

Heard the parties.

Supplementary affidavit annexing relevant documents has been filed by the petitioner which is taken on record.

It appears that inspite of there being an interim order of stay passed by this Court, vide its order dated 11.03.2025, the respondent authorities have issued a notice dated 30.04.2025 claiming the sum which is in dispute in the present case.

Learned counsel appearing for the respondent Provident Fund Authorities submits that the said order has been passed due to non-communication and as such necessary orders may be passed.

Considering the conduct of the respondent authorities who have issued further orders inspite of an interim order of stay by this Court, the order dated

30.04.2025 issued by the Authorised Officer to the Recovery Officer stands quashed.

Learned counsel appearing for the petitioner further submits that an appeal has been preferred by them being EPF Appeal No. 1 of 2025 before the Central Government Industrial Tribunal, Calcutta on 17.01.2025 and the said appeal is pending herein as no Presiding Officer is posted in the said Tribunal.

It appears that the present writ application has been preferred challenging the orders dated 22.11.2024 passed by the Regional Provident Fund Commissioner one under Section 14(B) of the E.P.F. Act and another under Section 7(Q) of the E.P.F. Act.

The authority while assessing the dues under Section 7(Q) of the E.P.F. Act observed in paragraph 4 of the order:

> "**4**. *And whereas an order under Section 7Q of the EPF & MP Act, 1952 was passed determining an amount of Rs. 13,7078/- under section 7Q for the period from 01.03.2003 to 30.04.2012 vide order dated 11.04.2016 issued vide No. A/ 045/ WB/ 001625/ 000/Enf 505/ Damagesll/ 75 dated 23.05.2016. And whereas, being aggrieved of the said order, the establishment filed an EPF Appeal No. 25 of 2016 before Central Government Industrial Tribunal (CGIT), Kolkata. And whereas, Hon'ble CGIT was pleased to pass order on 19.07.2023. Operative part of the said order is mentioned before inter-alia ad verbatim:*
>
> ***"Therefore, EPF Appeal No. 25 of 2016 is allowed. The impugned Composite order U/S 14-B and 7Q dated 11/04/2016 is hereby set aside and the matter is remanded back to Regional***

> ***Provident Fund Commissioner, Salt Lake for fresh determination of both the damages and interest, if any, payable by the Appellant***. *The EPF Authority is directed to pass fresh order after taking into consideration the observation made above and after hearing the Appellant.*"

It appears that vide a separate order dated 22.11.2024, the said authority assessed the dues under Section 14(B) of the E.P.F. Act and the order being appellable, an appeal has been preferred against the order dated 22.11.2024 before the appellate authority in EPF Appeal No. 1 of 2025 before the CGIT, Kolkata.

It is the contention of the learned counsel for the petitioner that as the authority has passed a separate order under Section 7(Q) of the E.P.F. Act which is not appellable, the present writ application has been preferred.

It appears from the materials on record that both the orders under Sections 14(B) and 7(Q) of the E.P.F. Act have been passed on the same date i.e. on 22.11.2024 but in separate orders. From paragraph 4 of the order under Section 7(Q) of the E.P.F. Act, **it appears that the authority was deciding the matter afresh which was remanded back to the authority by the CGIT, Kolkata in an appeal wherein a composite order under Sections 14(B) and 7(Q) of the E.P.F. Act was set aside**.

In view of the said facts on record, it is clear that two orders challenged herein are one composite order and being a composite order, an order under Section 7(Q) of the E.P.F. Act alongwith the order under Section 14(B) of the E.P.F. Act is appellable.

The writ application is accordingly **disposed of** with liberty granted to the petitioner to file a composite appeal in respect of both the orders dated 22.11.2024 under Sections 14(B) and 7(Q) of the E.P.F. Act before the CGIT, Kolkata.

Considering the submission that there is no Presiding Officer posted at CGIT, Kolkata, the order dated 22.11.2024 passed under Sections 14(B) and 7(Q) of the E.P.F. Act be stayed till the appeal is taken up for hearing by the CGIT, Kolkata.

Connected applications, if any, also stand disposed of. Interim orders, if any, stand vacated.

There will be no order as to costs.

Urgent certified photostat copy of this order, if applied for, shall be given to the parties as expeditiously as possible on compliance of all necessary formalities.

(Shampa Dutt (Paul), J.)