

28.01.2025  
Item No.14  
Ct. No. 30  
Aloke

**WPA 4940 of 2008**

**Price Waterhouse LLP  
Vs  
Regional Provident Fund Commissioner- I & Ors.**

Mr. Soyumya Majumder, Id. Sr. Adv.  
Mr. Victor Chatterjee  
Mr. Rahit Rayu  
... for the petitioner

Mr. Anil Kr. Gupta  
... for the respondent/PF Authorities

The present writ application of the year 2008 has been preferred praying for direction upon the respondents to withdraw the show-cause notice dated 17.01.2008 and the order dated 04.03.2008 passed by the respondent/Regional Provident Fund Commissioner. The said show-cause notice dated 17.01.2008 alleged that the petitioner establishment had failed to make investment in a particular pattern and also their failure of condition NO. 17 of Appendix to para 27AA of the EPF Scheme, 1952.

It is the further case of the petitioner is that by the order dated 04.03.2008 the relaxation enjoyed by the establishment under para 79 of the EPF Scheme, 1952 was withdrawn.

Subsequently, EPFO had issued a circular dated 06.05.2014 to regularize deviation of condition in certain respects by paying surcharge. On the basis of such circular, petitioner filed an application before this Court to regularize the issue on payment of surcharge.

By an order dated 02.08.2021 this Court directed the calculation of surcharge payable on this account. Under cover of a letter dated 11<sup>th</sup> August, 2021 the surcharge was paid to the EPFO.

In February, 2022 the establishment wanted to surrender its position as a relaxed establishment and consequently, to transfer the accumulated amount lying in its private Trust to the office of the RPFC. By an order dated 25<sup>th</sup> November, 2022 this Court observed that there could not have any impediment to transfer the said fund to the RPFC.

On and from February, 2023 the establishment is complying as a non-relaxed establishment and in tranches between February, 2023 to June, 2024 the entire fund/amount has been transferred by the private Trust to the RPFC in tranches. Therefore, in effect, the establishment and from February, 2023 it is operating as a non-relaxed establishment. All amount lying in the Trust Fund has been transferred to the RPFC, upon audit having been made.

Learned counsel appearing for the Regional Provident Fund Commissioner has not disputed the said submission as made by the petitioner herein. In fact, the facts have been admitted.

Accordingly, considering the said status of the fund being transferred to the Provident Fund Authorities, the writ petition has become infructuous and is accordingly disposed of.

There will be no order as to costs.

All connected applications, if any, stand disposed of.

Interim order, if any, stands vacated.

Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon compliance with all requisite formalities.

**(Shampa Dutt (Paul), J.)**