

23.07.2025
Item No.08
BR

WPA 15720 of 2025
Techno Fab Packaging Pvt. Ltd.
-vs-
The Regional Provident Fund
Commissioner-II, Regional Office & Ors.

Mr. Swarup Paul,
Mr. Guru Saday Dutta,
Mr. Anish Roy
... for the petitioner

Ms. Aparna Banerjee
... for the P.F.Authority

Affidavit of service filed by the
petitioner be kept with the record.

The writ application has been
preferred challenging the notices dated
2.4.2025 and 21.5.2025 passed by the
authority concerned directing the
recovery of the amount assessed by an
order under Section 14B and &Q of the
E.P. F. Act.

It appears from the recovery notices
under challenge that the amount claimed
is in respect of an order under Section
14B and 7Q of the E.P. F. Act.

Learned counsel for the E.P.F. authorities submits that the appeal filed by petitioner being Appeal No. 11 of 2024 which is pending for hearing before the E.P.F. Appellate Tribunal is an appeal filed challenging only the order under Section 14B of the E.P.F. Act and not the order under Section 7Q of the EPF Act.

It is submitted by the learned counsel for the respondent E.P.F. authorities that two separate orders were passed on 30.4.2024 one under Section 14B of the E.P.F. Act and one under Section 7Q of the E.P.F. Act. It is thus submitted that as there are two separate orders and an order under Section 7Q being not appealable, the petitioner may be directed to make the payment of the amount adjudicated under Section 7Q of the Act.

On perusal of the copy of the petition of appeal annexed to the writ application it appears that the submission of the respondent E.P.F. Authority is not correct as the appeal has been preferred challenging the composite order passed under Section 14B and 7Q of the E.P. F. Act.

This Court finds that though two separate orders were passed on the same

date, the Recovery Notices are a composite notice for recovery of dues as per orders under Section 14B and 7Q of the EPF Act and as such the orders under Section 14B and 7Q passed on the same date is a composite order and the orders being a composite one is appealable.

It appears from the copy of the order sheets placed by the learned counsel for the petitioner that the Presiding Officer of the Tribunal on 1.3.2025, fixed the matter for ex parte hearing on 1.4.2025.

It is further submitted that since then, the Tribunal is without a Presiding Officer and the appeal is still pending hearing.

It appears that in spite of an appeal pending, and the E.P. F. Authorities, not contesting the appeal, the Recovery Officer is proceeding against the petitioner.

Considering the said facts, the conduct of the respondent EPF authorities and the Recovery Officer is against the principle of natural justice and an abuse of process of law/ Court.

The writ application is accordingly disposed by **staying the orders** under challenge dated 2.4.2025 passed by the authorized officer being the Regional Provident Fund Commissioner and the

Recovery Officer's notice dated 21.5.2025 till disposal of the appeal.

The respondent authorities are further directed not to proceed in respect of the orders under appeal before the Tribunal, till disposal of the appeal and also subject to the decision in the appeal.

WPA 15720 of 2025 stands disposed of.

Urgent Photostat certified copy of this order, if applied for be given to the learned counsel for the parties on usual undertakings.

(Shampa Dutt (Paul), J.)