IN THE HIGH COURT AT CALCUTTA
Special Civil Jurisdiction
Appellate Side

Judgment (2)
Moumita
Daily List Item No. 21

Present :
The Hon'ble Justice Aniruddha Roy

WPA 17762 OF 2025

Samir Sarkar and Others

Vs.

National Jute Manufacture Corporation Limited & Ors.

For the Petitioners	:	**Mr. Indrajit Biswas** **Mr. Rakesh Kr. Pandey** **Mr. Asit Kr. Ray**
For the Respondent Nos. 1 & 2	:	**Mr. Soumik Ghosh** **Ms. Karuna Bose**
For the Respondent No. 3	:	**Mr. Shiv Chandra Prasad**
Heard on	:	**27.08.2025**
Judgment on	:	**27.08.2025**

Aniruddha Roy, J.:

1. Subject to payment of the deficit court fees by all the petitioners, this order shall be effected.

2. Mr. Indrajit Biswas, learned Advocate appears for the petitioners.

3. Mr. Soumik Ghosh, learned Advocate appears for the respondent nos. 1 and 2, the employer.

4. Mr. Shiv Chandra Prasad, learned Counsel appears for the respondent no.3, the Regional Provident Fund Commissioner.

5. The petitioners are the retired employees of the respondent no.1 (for short NJMC). They retired in the year ***2011*** but since then they have not received their Provident Fund dues.

6. The law is well settled that the Provident Fund dues cannot be withheld. It is a statutory due. The day an employee retires, his/her right accrues to receive the Provident Fund dues immediately.

7. The issue in this writ petition though at the instance of other employees had travelled before this Court earlier when a coordinate Bench passed its order dated ***July 13, 2023 in WPA 11044 of 2022***. Then again the issue had travelled before the Hon'ble Division Bench in ***MAT 1357 of 2020***, when the Hon'ble Division Bench passed its order dated ***November 20, 2024*** and had observed as under :

> *"12. Admittedly, the NJMC is at best an umbrella institution of the four jute mills. Once exemption under Section 17 of the Act of 1956 is granted, the liability to pay PF and interest for delayed payments thereon vests on the trust which is created for the maintenance of PF dues. The trustees are the persons who are actually liable. Admittedly, since the entire PF trust has been transferred to the PF authorities the liability to pay interest for the period indicated above, by the Single Bench, would have to be borne by the PF authorities and not the owner much less the trustees.*
>
> *13. This Court is surprised to note as to why the PF authorities have not instituted proceedings inter alia under Section 7A of the Act, against the trustees and/or the real persons behind the trust of the four jute mills under the NJMC.*

> *14. It is expected that proceedings are drawn up immediately after calculation of the PF contributions of the employer and the employee from the date of inception of the trust, if necessary.*
>
> *15. In the above circumstances, the impugned order shall stand modified to the extent of directing the PF authorities particularly respondent No.3 in the writ petition being the Regional Provident Fund Commissioner-II to pay interest at the rate of 12 percent per annum for the period from 18th January, 2015 till August, 3 2019 to the respondent/workman namely Yogesh Kumar Garg within two weeks from the date of receipt of a copy of this order. In default whereof the rate of interest shall stand increased to 15 percent.*
>
> *16. It is made clear that the above order confined only to the payment receipt on interest on PF by the respondent workman. All other proceedings against the concerned workman that are pending shall continue in accordance with law.*
>
> *17. With the aforesaid direction, the appeal is disposed of."*

8. The direction of the Hon'ble Division Bench was restricted to interest quantum only. In the instant case, the petitioners have not even received the principal amount. The legal issues discussed by the Hon'ble Division Bench will be of same effect, be it for interest or for principal so long it touches the Provident Fund dues. Hence, following the direction of the Hon'ble Division Bench this Court passes the directions hereunder:

> I) The respondent no.3 being the Regional Provident Fund Commissioner shall pay the ***entire principal amount***

to the respective petitioners along with ***interest @12% per annum from the next date of retirement*** of the respective petitioners ***till the date of tendering of the amount*** to them upon compliance of all the statutory requirements and formalities by the petitioners;

II) In the event, the petitioners are required to submit the relevant documents and records as per the requisition of the Provident Fund Authority, they shall do the same forthwith 4 and if they require to submit any statutory form they shall submit the same also forthwith;

III) The entire exercise shall be carried out and completed including making of payment to the petitioners ***positively*** within a period of ***two weeks*** from the date of communication of this order. ***In default***, the ***rate of interest shall stand increased to 15%*** per annum.

IV) It is expected that necessary proceeding under ***Section 7A of the Provident Fund Act*** shall be drawn up immediately by the Provident Fund Authority after calculation of the Provident Fund contribution of the employer and the employees from the date of inception of the trust, if necessary.

9. With the above observations and directions, this writ petition, ***WPA 17762 of 2025*** stands disposed of, without any order as to costs.

10. Photostat certified copy of this order, if applied for, be furnished expeditiously.

(Aniruddha Roy, J.)