

18.12.2025

Item No. 30

Crt.No.10

b.r.

WPA 25952 of 2025

M/s. Vilz Mart Pvt. Ltd.

-vs-

***The Regional Provident Fund Commissioner &
Ors.***

Mr. Nikhil Kumar Gupta

Mr. A.G. Maity

.... For the petitioner.

Mr. Jasobanta Rakshit

... for the Resp. nos. 1 to 3.

Parties are represented through their respective
learned counsels.

Affidavit of service filed in Court today, is taken
on record.

The present writ petition has been preferred
praying inter alia, for cancellation of an order dated
24.9.2024 issued by the Assistant Provident Fund
Commissioner, Regional Office, Howrah.

It appears from the said order dated 24.09.2024
that the matter has been decided under Section 7(A)
of the E.P.F Authorities and subsequently, an order
of review has also been passed under Section 7(B) of
the E.P.F Act.

On an earlier occasion the petitioner
approached this Court challenging, inter alia, the
order of cancellation dated 24.09.2024 issued by the

Provident Fund Commissioner, Regional Office, Howrah.

A Co-ordinate Bench of this Court by an order dated 8.5.2025 directed the petitioner to approach before the appellate authority by preferring an appeal under Section 7(i) of the Employees Provident Fund Act and the period of limitation shall be calculated from the date of this order i.e, 8.5.2025.

The petitioner submits that due to serious illness of the petitioner the said appeal could not be preferred before the appellate authority within the time as framed by the Co-ordinate Bench of this Court vide order 8.5.2025.

The petitioner prays, inter alia, for condoning the delay to approach the appellate authority by preferring an appeal as provided under Section 7(o) of the Provident Fund Act.

It is also further submitted that since the Central Government Industrial Tribunal is not yet functional due to non-availability of the Presiding Officer prays for stay of the order of cancellation dated 24.09.2024 till the disposal of the appeal filed before the tribunal.

Learned counsel for the P.F. Authority vehemently opposes such prayer of the petitioner and submits that till date 75% of the assessed amount

has not been deposited within a period of 60 days as contemplated under the Employees Provident Fund Act.

Having heard the parties and considering the materials on record, I find that the petitioner has been able to make out a case that there is sufficient cause given for the delay in not approaching the appellate authority as per the order dated 8.5.2025.

Let the petitioner file an appeal within 60 days before the appellate authority upon payment of 75% of the assessed amount failing which filing of the appeal stands forfeited. The period of limitation shall be calculated from the date of this order.

In the meantime, the respondent-authorities are restrained from taking any coercive action till the date the Tribunal becomes functional.

With the above observations and direction, the writ petition, WPA 25952 of 2025 stands disposed of, without any order as to costs.

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

(Smita Das De, J.)