

Amberkar

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 8781 OF 2025

Vasantdada Patil Ayurvedic Medical College &
Institute of Yoga, Sangli .. Petitioner

Versus

Employees' Provident Fund Organisation (EPFO)
& Anr. .. Respondents

.....

- Mr. Abhishek Ingale a/w Mr. Tejpal Ingale & Ms. Vrushali Vilankar,
Advocates for Petitioner
- Ms. Sonali Humane, Advocate for Respondents

.....

CORAM : MILIND N. JADHAV, J.

DATE : JULY 07, 2025

P. C.:

1. Heard Mr. Ingale, learned Advocate for Petitioner and Ms. Humane, learned Advocate for Respondents.

2. Orders passed by CGIT-2 under Sections 14B and 7Q of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 (for short "**the said Act**") are the subject matter of challenge in the present Writ Petition. Execution proceedings have been commenced by Respondent for seeking payment of the amount determined under Sections 14B and 7Q of the said Act.

3. Mr. Ingale would submit that amount of Rs. 26 Lakhs (approx.) as assessed pertains towards interest and damages as computed by the Competent Authority. The same is disputed by Petitioner. The twin

orders are admittedly under challenge in the statutory Appeal filed before the CGIT-2, Mumbai. He would persuade the Court to consider the fact that Respondents have taken coercive steps against the Petitioner in as much as attaching the following three bank accounts of Petitioner since 05.03.2025:-

Bank Name	Account No.	IFSC Code	Account Type
Appasaheb Birnale Sahakari Bank Ltd	200304180000009	SVCB0055003	Current
Appasaheb Birnale Sahakari Bank Ltd	200304180000028	SVCB0055003	Current
Appasaheb Birnale Sahakari Bank Ltd	200304180002034	SVCB0055003	Saving

4. He would submit that apart from the fact that Petitioner has already shown its bonafides by depositing an amount of Rs. 8.91 Lakhs under protest under the impugned orders, Respondent has recovered a further amount of Rs. 2.78 Lakhs from the aforesaid bank accounts of the Petitioner without its consent. He would submit that until the Statutory Appeal is heard and decided by the Appellate Authority, Petitioner has adequately shown its bonafides and Petitioner has a good case on merits. He would submit that Petitioner is an Educational Institution and is operating an Ayurvedic College and Hospital. He would submit that there is no chance that Petitioner will abscond and not face hearing of the Appeal before the Appellate Authority. In that view of the mater, he would persuade the Court to pass appropriate orders.

5. *Per contra*, Ms. Humane, learned Advocate appearing for the Respondent would vehemently submit that computation and calculation of the amount of penalty and damages is correctly done according to the substantial orders passed by the Competent Authority and strictly in terms of the provisions of law. She would in her usual fairness further submit that the statement made by Mr. Ingale that Petitioner has already deposited the amount of Rs. 8.91 Lakhs to show its bonafides after the impugned orders were passed is true and correct, however in respect of the recovery of further amount of Rs 2.78 Lakhs she has no instructions. She would persuade the Court that this being the first date, she be allowed to take instructions on the same. However looking to the facts and circumstances of the present case which are delineated herein above, I am inclined to dispose of the present Petition and pass orders for hearing of the Statutory Appeal by the Appellate Authority in accordance with law. The reason which impels me to pass this order is only because the Petitioner has shown its bonafides by depositing the amount of Rs. 8.91 Lakhs as also according to Mr. Ingale a further amount of Rs. 2.78 Lakhs has already been recovered by the Respondent from the attached bank account of the Petitioner.

6. In view of the above keeping all contentions of parties open on merits of the matter, learned CGIT-2 is directed to determine and

decide Appeal bearing No. CGIT-2/EPFA/21 of 2025 as expeditiously as possible and in any event within a period of six months from today strictly in accordance with law. Needless to state that the Appellate Authority shall not be influenced by any of the observations made in the impugned order or the present order.

7. At the request of Mr. Ingale, this Court is also inclined to immediately lift and remove the attachment of the three bank accounts of Petitioner which are delineated herein above and so directs the Respondent to do so.

8. Server copy of this order shall be placed by the Advocate for Petitioner before the Branch Manager of the Market Yard - Sangli Branch of Appasaheb Birnale Sahakari Bank Ltd wherein the said three accounts are maintained and on receiving the server copy of this order, the attachment order shall be lifted forthwith by the Bank without recourse to any communication to be received from the Respondent in this regard. Respondent shall send on official communication regarding this intimation to the concerned Bank within one week from today. Petitioner shall be free to use the said bank accounts in the normal course of business. No coercive steps shall be taken against the Petitioner for recovery until the decision in the Statutory Appeal by the CGIT-2. The amounts of deposits held namely Rs. 8.91 Lakhs and Rs. 2.78 Lakhs shall be subject to the final decision in the Statutory Appeal

to be passed by the CGIT-2. All contentions of parties are expressly kept open.

9. With the above directions, Writ Petition is allowed and disposed.

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[MILIND N. JADHAV, J.]

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