

Amberkar

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 7494 OF 2025

Concentrix Daksh Services India Pvt Ltd .. Petitioner

Versus

Regional Provident Fund Commissioner - I .. Respondent

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- Ms. Samiksha Kanani, Advocate for Petitioner
- Mr. Arsh Mishra, Advocate for Respondent

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CORAM : MILIND N. JADHAV, J.

DATE : JUNE 26, 2025

P. C.:

1. Heard Ms. Kanani, learned Advocate for Petitioner and Mr. Mishra, learned Advocate for Respondent.

2. Trajectory of the present Petition is within the narrow compass of the dates which have been argued before me by the Advocates appearing for parties.

3. Petitioner is aggrieved with passing of the impugned prohibitory orders dated 06.05.2025 and 05.06.2025 in the proceedings emanating before the CGIT-2 pursuant to the ad-interim orders passed by CGIT-2 on 21.04.2025 under Sections 7A and 7Q of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 (for short "**the said Act**") passed by Respondent, *inter alia*, imposing upon Petitioner liability to the tune of Rs. 9 Crore (approx.) and by virtue of the ad-

interim order passed by CGIT-2, Petitioner was called upon to deposit 25% of the said amount.

4. Though across the bar Mr. Mishra, learned Advocate for Respondent would argue that 25% of the said amount would have to be taken on the entire amount of Rs. 9 Crore but the same is disputed by Ms. Kanani, learned Advocate for Petitioner in view of configuration of the said amount. According to Ms. Kanani, amount of Rs. 2.48 Crore was computed to be 25% of the 7A order which was rounded by Petitioner and amount of Rs. 2.5 Crore was deposited by them to show their bonafides. Along with said 7A order, order under 7Q was passed by Respondent No. 1 levying separate demand of Rs. 5.40 Crore (approx.). However summons was issued initially only in respect of the 7A order which was duly complied with by Petitioner. Petitioner having been complied with deposit of amount of Rs. 2.5 Crore led to Respondent issuing fresh summons to Petitioner to deposit 25% of the total amount demanded by Respondents under 7A and 7Q taken together. This was in the nature of prohibitory orders under Section 8F seeking further execution proceedings. In the said 8F order demand of Respondent was to the extent of Petitioner being liable to pay Rs. 13 Crore (approx). However, Mr. Mishra would inform the Court that the said 8F proceedings were subsequently withdrawn because Petitioner in the interregnum on 03.05.2025 deposited further amount of Rs.

1.42 Crore to show their bonafides thus contending that Petitioner had deposited the total amount of Rs. 3.92 Crore against the entire demand, subject to Petitioner's Statutory Appeal being decided by the Appellate Authority i.e. CGIT-2 which was already filed by Petitioner before CGIT-2.

5. Both the learned Advocates have taken me the various orders passed by Respondent as also the ad-interim order passed by CGIT-2 in the course of the proceedings. Mr. Mishra would persuade the Court to consider directing Petitioner to deposit further amount to comply with the deposit orders passed by CGIT-2 to the extent of 25% of the total demand / liability assessed by Respondent. The assessment of Petitioner's liability is the subject matter of Statutory Appeal pending before the CGIT-2 which is nomenclatured as CGIT-2/EPFA/52/2025. Undoubtedly the Court could have considered Mr. Mishra's request made across the bar provided the Petitioner would have not shown its bonafides at all. This Court deals with such and similar matters day in and day out in such proceedings. In my opinion, the Court is required to *prima facie* consider the validity and veracity of the orders passed under Sections 7A and 7Q and give its *prima facie* opinion while passing interim orders or for that matter even final orders disposing of the Petition and giving appropriate directions to the Appellate Authority to decide the pending statutory Appeal. While considering

such case before the Court, the Court *prima facie* looks at bonafides of the party coming before the Court. Bonafides of the party coming before the Court are normally and duly expressed by the parties undertaking to deposit substantial amounts with a caveat that such deposits made by them will be subject to their Statutory Appeal to be decided by the Appellate Authority in accordance with law.

6. The case before me today is of the Petitioner who has shown its bonafides by depositing 25% of the amount contained in the summons issued to Petitioner under Sections 7A and 7Q separately without any delay, that too a substantial amount of Rs. 3.92 Crore. Though Mr. Mishra has vehemently attempted to dispute the total liability amount for the purpose of computation and configuration, in view of the fact that Petitioner has already deposited amount of Rs. 3.92 Crore to show its bonafides, I am inclined to accept the Petitioner's submissions and dispose of the present Writ Petition with directions so as to ensure that there is finality and closure to the proceedings before the Appellate Authority. Needless to state that this Court has not expressed any opinion on merits of the matter nor given its imprimatur on the computation and assessment of Petitioner's liability in the 7A and 7Q orders which are the subject matter of challenge in the Statutory Appeal filed before the CGIT-2 and all questions of the Petitioner and Respondent are expressly kept open.

7. In view of the above, present Writ Petition is disposed with direction to CGIT-2 to determine and decide the Statutory Appeal No. CGIT-2/EPFA/52/2025 as expeditiously as possible and in any event within a period of six months from today. Needless to state that no coercive steps shall be taken against the Petitioner in the meanwhile, *inter alia*, pertaining to recovery of any further amount by any means under the captioned impugned orders in the Petition issued under Sections 7A and 7Q during pendency of Statutory Appeal before the CGIT-2. All prohibitory steps taken upto today are directed to be halted forthwith. All contentions of Petitioner and Respondent are expressly kept open to be agitated before the Appellate authority. No further coercive steps shall be taken by Respondent against the Petitioner under the interim orders passed by CGIT-2 until the Statutory Appeal is decided. The amount of Rs. 3.92 Crore deposited with the Respondent shall be subject to the decision of the CGIT-2 in the Statutory Appeal.

8. With the above directions, Writ Petition is disposed.

[MILIND N. JADHAV, J.]

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