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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 9505 OF 2025

M/s. Jagadguru Narendrachandra Maharaj
Sansthan .. Petitioner
Versus
Regional Provident Fund Commissioner - II .. Respondent

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- Ms. Samiksha Kanani a/w. Ms. Gayatri Naik and Mr. Paresh Waghmare, Advocates for Petitioner.
 - Ms. Payoja Gandhi, for Respondent.
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CORAM : MILIND N. JADHAV, J.

DATE : JULY 11, 2025.

P.C.:

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

2. The orders impugned in the present Writ Petition are passed under the provisions of Section 14B and Section 7Q of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 (for short '**the said Act**') in respect of levying and assessing the amount under Section 14B to the tune of Rs.79,87,583/- and Rs.50,54,191/- in so far as Section 7Q of the said Act is concerned.

3. Statutory Appeal against the aforesaid orders has been filed by the Petitioner before the Appellate Authority namely CGIT-2 which have been fully heard and on 07.04.2025 the Authority has reserved

the said proceeding for passing of order. In that view of the matter, no coercive steps were taken against the Petitioner until then. Petitioner is compelled to knock the doors of this Court in view of the Respondent having issued a recovery certificate dated 05.05.2025 under Section 8 of the said Act followed by a demand notice dated 28.05.2025 in respect of the assessments made under the aforementioned twin orders. Both the orders are passed separately but on the same date in respect of levying of assessment.

4. The matter before the CGIT-2 is now fixed on 19.08.2025 when it is expected that the CGIT may deliver its verdict. In the interregnum, being aggrieved with the aforementioned recovery certificate and demand notice and further apprehending coercive steps of attachment of the bank accounts and transfer of monies which may be taken by the Respondent, Petitioner has sought immediate intervention of this Court.

5. The aforesaid facts are stated in the Petition and are undisputed in so far as the trajectory of the matter before the CGIT-2 is concerned pursuant to passing of the twin impugned orders.

6. Today, Ms. Gandhi, learned Advocate enters appearance on behalf of Respondent. She fairly concedes that the Statutory Appeal has been heard on 07.04.2025 and reserved for orders since then. Present Writ Petition can be safely disposed in my opinion by passing

appropriate directions to the CGIT-2 to pass appropriate final orders in the Statutory Appeal filed by the Petitioner. Copy of the said Statutory Appeal is appended at page No.29 of the Petition. Considering that the same has already been heard and reserved for orders, this Court therefore directs the Respondent that it shall not take any coercive steps in furtherance of the twin impugned orders passed under Sections 14B and 7Q of the said Act against the Petitioner for effecting recovery of the assessed amounts until the CGIT-2 passes its order in the Statutory Appeal filed by the Petitioner.

7. CGIT-2 is directed by this Court to determine the said Statutory Appeal and pass appropriate reasoned order strictly in accordance with law.

8. Server copy of this order downloaded from the High Court website shall be placed before the CGIT-2 for intimation.

9. In view of the above facts, I am also not inclined to direct the Petitioner to pay any deposit and to show its bonafides considering that the Statutory Appeal has already been heard by the Appellate Authority and the same is reserved for orders.

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

[MILIND N. JADHAV, J.]

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