

Amberkar

IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 9951 OF 2025

Vipin Shah & Associates

.. Petitioner

**Versus**

The Employees' Provident Fund Organization &  
Anr.

.. Respondents

.....

- Mr. Mulanshu D. Vora a/w Mr. Avinash Jalisatgi, Advocates for  
Petitioner

.....

**CORAM : MILIND N. JADHAV, J.**

**DATE : JULY 21, 2025**

**P.C.:**

**1.** Heard Mr. Vora, learned Advocate for Petitioner. None present  
for Respondents.

**2.** As usual Respondent – the Employees Provident Fund  
Organization is not represented in Court when the Petition is called  
out for hearing despite service of Petition having been effected by  
Advocate for Petitioner. Total assessed dues against the Petitioner  
under Section 7A of the Employees' Provident Funds and  
Miscellaneous Provisions Act, 1952 (for short "**the Act**") is approx. Rs.  
59.24 Lakhs.

**3.** Mr. Vora would inform the Court that Petitioner has filed  
Statutory Appeal bearing No. CGIT-1/EPFA/14 of 2020 under Section  
7-I of the Act to challenge the assessment made under Section 7-A

furnishing all details of the monthly provident fund contribution paid by them during the contentious period alongwith all material evidence of the excluded employees of Petitioner Firm. Said CGIT Appeal has been admitted and Petitioner was directed to deposit 25% of the claim amount. Said 25% of the claim amount has already been deposited by Petitioner as informed by Mr. Vora across the Bar.

4. The reason for filing the present Petition is apprehension of further coercive action on behalf of Respondents against the Petitioner. I have perused the record of the case. Petitioner before me has shown its *bonafides*. It has deposited an amount of Rs. 14.81 Lakhs by way of demand draft on 04.02.2025 with Respondent No. 1. The Statutory Appeal is filed and pending before the CGIT-1. In that view of the matter, no purpose will be served by keeping the present Petition pending before this Court. Absence of Respondent No. 1 despite having been served does not preclude this Court from passing the present order. Considering that the Statutory Appeal will have to be decided, this Court cannot give its imprimatur on the facts argued by the Petitioner in view thereof.

5. After hearing Mr. Vora at the bar, perusing the record and after observing that Petitioner has shown its *bonafides*, present Petition is disposed of with the following directions:-

- (i) CGIT Appeal bearing No. CGIT-1/EPFA/14 of 2020 Appeal filed under Section 7-I by Petitioner pending before the CGIT-1 is directed to be heard and decided as expeditiously as possible and in any event within a period of six months from today;
- (ii) all contentions of Petitioner and Respondents are expressly kept open before the Appellate Court and shall be decided strictly in accordance with law;
- (iii) until the CGIT Appeal is decided and two weeks thereafter if the order is adverse to the Petitioner, Respondents are restrained from proceeding against and / or taking any coercive steps for further recovery in furtherance of the impugned order passed under Section 7-A of the said Act against the Petitioner until the Statutory appeal is heard and decided by CGIT-1;
- (iv) amount of Rs. 14.81 Lakhs deposited by Petitioner shall be held by Respondent No. 1 subject to final order to be passed in the Appeal filed by Petitioner to be decided by CGIT-1,

(v) this Court has not expressed any opinion on merits of the matter and all contentions of the parties are expressly kept open.

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

[ MILIND N. JADHAV, J. ]

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