

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2625 of 2026

M/s Moti Singh Jogeshwari Ayurved College and Hospital Chapra through its Secretary namely Ramakant Singh Solanki, aged about 65 years, Son of Late Jai Narayan Singh Solanki, having its office at Moti Nagar, Bara Telpa, Chapra (Bihar)- 841301.

... .. Petitioner/s

Versus

1. The Union of India through Secretary, Ministry of Labor and Employment, Shram Shakti Bhawan, Rafi Marg, New Delhi- 110001.
2. The Regional Provident Fund Commissioner, Employees Provident Fund Organization, Regional Office, Muzaffarpur, BSNL Complex, Companybagh, Muzaffarpur, Bihar - 842001.
3. The Enforcement Officer, Employees Provident Fund Organization, Regional Office, Muzaffarpur, BSNL Complex, Company Bagh, Muzaffarpur, Bihar- 842001.
4. The Recovery Officer, Employees Provident Fund Organisation, Regional Office, Muzaffarpur, BSNL Complex, Companybagh, Muzaffarpur, Bihar- 842001.

... .. Respondent/s

Appearance :

For the Petitioner/s : Mr.Rananjay Kumar
For the Respondent/s : Mr.Additional Solicitor General

CORAM: HONOURABLE MR. JUSTICE A. ABHISHEK REDDY
ORAL ORDER

4 24-04-2026 Heard the learned counsel for the parties.

2. The present writ petition has been filed for the following relief (s) :-

(I) For issuance of appropriate writ or writs in the nature of certiorari quashing ex parte and illegal order U/s. 14B of the Employees Provident Funds and Miscellaneous Provisions Act. 1952, passed vide 148 Memo No. dated BR/RO/MUZ/ENF/14B/BRMUZ0020390000/order, dated 18.10.2024, by the Regional P.F. Commissioner -II/OIC, Regional Office, Muzaffarpur, whereby and whereunder the office



of Employees Provident Fund Organization has imposed the amount of damages on this petitioner against provident fund contributions assessed as Rs. 19,29,788/- (Rupees nineteen lakh twenty nine thousand seven hundred eighty eight only), without consideration of relevant facts and also that the EPF Code so allotted to petitioner was not activated by EPF office in spite of repeated request made by petitioner institution.

(II) For issuance of appropriate writ or writs in the nature of certiorari quashing the ex parte Demand Notice U/s 7Q (interest) of the Employees Provident Funds and Miscellaneous Provisions 1952 issued vide Memo Act. BR/RO/MUZ/ENF/7Q/BRMUZ0020390000/770, No. dated 18.10.2024, under the signature of Regional P.F. Commissioner-II/OIC, Regional Office, Muzaffarpur whereby and whereunder it was directed to deposit the quantified balance interest payable under to the tune of Rs. 13,77,716/- (Rupees thirteen lakh seventy seven thousand seven hundred sixteen only) which is quite arbitrary, illegal and without compliance of the principles of natural justice and the facts and circumstances prevailing in the petitioner's case.

(III) For issuance of appropriate writ or writs in the nature of certiorari to quash the unilateral and ex parte notice vide Letter BRMU20020340000/RRC No.1302/2025-26 dated 02.02.2025, whereby and whereunder the above-said amount (under Section 14B and Section 7Q of EPF Act) which is in total Rs. 33,07,504/- (Thirty three lakh seven thousand five hundred four only) have been demanded by the Recovery Officer EPFO, Muzaffarpur on basis of communication made by the Authorized Officer, Regional Office, Muzaffarpur which has been processed and initiated against the petitioner institution without taking into consideration its



objections and without complying principles of natural justice.

(IV) For issuance of the consequential appropriate writ or writs in the nature of mandamus commanding and directing the respondent Provident Fund Organization Office to consider the Objection and to comply the principles of fairness and of natural justice and to waive the above-said fines/penalties with interest u/s. 14B/7Q of EPF Act, imposed ex parte and unilaterally, upon the petitioner institution, without hearing the objections and the defense on behalf of the petitioner and without consideration of the material facts and that the order is not legal and valid and rather it violates Article 14 and 19 of the Constitution of India and it is arbitrary and the concerned authority has failed to comply proper procedure.

(V) For issuance of further writ/writs/orders/direction holding the entire decision of the Respondents as illegal, arbitrary, inoperative and without jurisdiction in the eyes of law.

(VI) For any other relief/reliefs to which the petitioner is found entitled to in the facts and circumstances of the case.

3. Learned counsel appearing on behalf of the petitioner submits that respondent authorities without providing an opportunity to the petitioner and without petitioner being present on the date of hearing has passed the impugned orders dated 18.10.2024 under Sections 14B and 7Q of the Employees' Provident Funds and Miscellaneous Provision Act 1952 (Annexures P/7 and P/8). Learned counsel has drawn the



attention of this Court to the relevant portion of page 2 of the order dated 18.10.2024, which reads as under:-

“I have considered the case of the establishment in the light of the submissions advanced on their behalf.”

4. Learned counsel also submits that the petitioner has not appeared before the authority on the said date or prior date of passing of the order, however, the authority has recorded the presence of the petitioner, which clearly demonstrate the non-application of mind. Further learned counsel has also drawn drawn the attention of this Court to para 19 of the writ petition, which reads as under :-

“19. That it is stated that the Respondent Provident Fund Organization and concerned officers have not considered the facts and circumstances in proper perspective and without following the principles of natural justice and without ensuring the presence and representation of Petitioner Institution in the action so taken for damages and penalty and without having received any objections on its behalf, they have proceeded with imposition of heavy damages and penalty and the whole process has become a paper work as it is without giving effective



*hearing to the petitioner institution, and
the impugned orders are bad in law.”*

5. Further it is stated that pursuant to the orders dated 18.10.2024 passed by the authority under Sections 14 B and 7 Q Employees’ Provident Funds and Miscellaneous Provision Act 1952, the liability fixed by the authority is Rs.19,29,788/- and Rs.13,77,716/- (Total Rs.33,07,504/-) on the petitioner. Learned counsel submits that out of the said amount, the petitioner has already paid approximately Rs.12,50,000/- and prayer for setting aside the impugned orders dated 18.10.2024 and remand the matter back to the authority concerned for giving the petitioner an opportunity of hearing and thereafter pass a reasoned order.

6. In the counter affidavit filed by the Respondent Nos. 2 to 4, the above averment made at para 19 of the C.W.J.C. has not been denied.

7. Having regard to the above-mentioned facts and circumstances, both the impugned orders dated 18.10.2024 passed under Section 14B and 7Q are set aside. The matter is remanded back to the authority concerned for passing orders afresh. The authority shall put the petitioner on notice and give him an opportunity of hearing and also file his objections if any.



In order to balance the equities, this Court deems it fit to direct the petitioner to deposit half of the total assessed amount under Section 14B and 7Q, i.e., Rs.33,07,504/- within a period of two weeks from the date of the receipt of the copy of this order. The earlier amount of Rs.12,50,000/- deposited by the petitioner shall be taken into consideration while depositing the amount directed to be deposited.

8. With the above directions, this present writ petition stands disposed of.

(A. Abhishek Reddy , J)

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