

19.01.2026
Item No.16
BR

WPA 475 of 2026
M/s. Basirhat Food Supply Co-operative
Society Ltd. and Ors.

-vs-

The Regional Provident Fund
Commissioner and Ors.

Mr. Swarup Paul,
Mr. Anish Roy,
Mr. Guru Saday Dutta
... for the petitioner

Mr. Mihir Kundu
... for the P.F. Authority

1. Supplementary affidavit filed by the petitioner be kept with the record.
2. The writ application has been preferred challenging two orders dated 22.9.2025 under Section 14B and 7Q of the EPF Act and a recovery notice dated 26.12.2025 all passed/issued by the respondent no. 3.
3. Notice dated 26.12.2025 is an attachment order issued by the authority for recovery of the dues assessed under Section 14B and 7Q of the Employees Provident Fund Act.
4. Learned counsel for the E.P.F. Authority has raised strong

objections regarding the maintainability of the writ application, relying upon Para 18 of the judgment of the Hon'ble Supreme Court in ***M/s Arcot Textile Mills Ltd. -vs- The Regional Provident Fund Commissioner and Others, in Civil Appeal No. 9488 of 2013 (arising out of SLP (C) No. 13410 of 2012), decided on October 18, 2013.***

5. Learned counsel for the opposite party lays stress upon the last three lines of the said paragraph 18, wherein the Court held as follows:-

*“18. At this stage, it is necessary to clarify the position of law which do arise in certain situations. The competent authority under the Act while determining the moneys due from the employee shall be required to conduct an inquiry and pass an order. **An order under Section 7A is an order that determines the liability of the employer under the provisions of the Act and while determining the liability the competent authority offers an opportunity of hearing to the concerned establishment. At that stage, the delay in payment of the dues and component of interest are determined. It is a composite order. To elaborate, it is an order passed under Section 7A and 7Q together. Such an order shall be amenable to***

appeal under Section 7I. The same is true of any composite order a facet of which is amenable to appeal and Section 7I of the Act. But, if for some reason when the authority chooses to pass an independent order under Section 7Q the same is not appealable.”

6. In the present case, admittedly the two orders being under Section 14B and 7Q of the EPF Act, have been passed on the same day by way of two orders in one hearing (composite hearing).
7. It is the case of the respondent that the two orders are independent of each other and as such, order under Section 7Q is not appealable, though an order under Section 14B is appealable.
8. In the present case, the petitioner has preferred an appeal before the CGIT (Kolkata) being appeal No. 54 of 2025 on 23.12.2025 and the same is pending before the tribunal.
9. The petitioner has now approached the High Court on the ground that there being no regular Presiding Officer at the Tribunal, the petitioner is without any relief, having been served with a recovery notice.

10. This Court in its order dated 25.2.2025 passed in WPA 19799 of 2005, relying upon several judgments of the Hon'ble Supreme Court held that and orders passed under Section 14B and 7Q of the Act in a **composite hearing concludes in a composite order, even if two separate orders are passed on the same day.**

11. Accordingly, relying upon the judgment in *M/s Arcot Textile Mills Ltd. (supra)*, this Court is of the view that the orders under Section 14B and 7Q of the EPF Act both dated 22.9.2025 being a **composite order** is appealable.

12. The writ application is thus disposed of with the direction that the petitioner shall pursue the appeal before the Tribunal, which is pending for hearing.

13. Pending disposal of the appeal by the CGIT, Kolkata, the orders under challenge dated 22.6.2025 under Section 14B and 7Q of the EPF Act and notice dated 26.12.2025 all passed by the respondent no. 3 be stayed till the application/prayer for stay in the appeal is taken up by the tribunal.

14. Writ application stands disposed of.

15. Application, if any, connected thereto stand disposed of consequently.

16. Interim order, if any, stands vacated.

17. Photostat certified copy of this order, if applied for, be given to the parties on priority basis upon compliance of all formalities.

(Shampa Dutt (Paul), J.)