

29.01.2026
Item No.17
Court No. 30
Piya

WPA 1172 of 2026

**Garden Reach Shipbuilders & Engineers
Limited Provident Fund & Ors.**

Vs

Union of India & Ors.

Mr. Prabal Kumar Mukherjee
Mr. Subrid Sur

... for the Petitioner

Mr. Uttam Basak

.... For the U.O.I.

Mr. Shiv Chandra Prasad

... for the P.F. Authorities

1. The writ petition has been preferred praying in representative capacity on behalf of all members of the trust **who are affected by the order dated February 4, 2025 and August 13, 2025** passed by the Regional Provident Fund Commissioner-1, Kolkata.
2. In view of the judgment of this Court in WPA 28819 of 2025, leave is granted.
3. The writ application has been preferred praying for orders dated February 4, 2025 and August 13, 2025 as well as the purported

clarification dated January 18, 2025 passed by the Regional Provident Fund Commissioner-1, Kolkata.

4. The petitioner further prays for a direction upon the respondent no. 4 to disburse pension on higher wages and/or accept contribution for higher wages on the basis of the exercise of joint option made by the petitioner along with his employer as per Employees' Pension Scheme, 1995, on setting aside/quashing the orders dated 04.02.2025 and 13.08.2025 passed by the respondent no. 4.
5. The petitioner relying upon the order passed by this Court in **WPA 15459 of 2025 and other writs** has prayed for similar relief on the ground that the petitioner's said employees herein are all similarly placed with the petitioners in WPA 15459 of 2025 and ors. writ applications (14).
6. The petitioner's said employees applications for higher pension has been rejected by orders passed by the respondent no. 4 on **04.02.2025 and 13.08.2025**, on the ground of the trust rules of the exempted establishment.
7. The respondent no. 6 establishment enjoys exemption under Section 17(1)

of the said PF Act of 1952 from the operation of Employees' Provident Funds Scheme, 1952.

8. It is submitted that all employees of both exempted and unexempted establishments are considered to be the same as far as pension under EPS' 1995 is concerned and EPFO directly deals with pension matters for both classes of establishments. For the purpose of contribution to pension fund, employers only forward the requisite contribution every month to EPFO and they have no further role as employer under the EPS, 1995.
9. The petitioner states that the employees are all in service since/after **01.09.2014**, which is the cut off date as decided by the Supreme Court in ***The Employees Provident Fund Organisation & Anr. ETC. vs Sunil Kumar B. & Ors. ETC., in Civil Appeal Nos. of 2022 (arising out of the SLP (C) Nos. 8658-8659 of 2019), decided on November 04, 2022.***
10. Thus considering that the petitioner's employees herein stand on the same footing as the petitioners in WPA 15459 of 2025 and other writs, it is

directed that the orders dated **04.02.2025 and 13.08.2025** passed by the respondent no. 4, **are hereby quashed and set aside.**

11. It is further directed that:-

a) Any joint option application presented on or before 31.01.2025, or before any further extension of time by the authority considered, if any shall be accepted by the respondents.

b) On remittance of the differential contribution amount to the pension scheme, to the Employees' Provident Fund Organisation, by the employees, along with applicable interest, higher pension shall be disbursed to them from the succeeding month of their remittance.

12. WPA 1172 of 2026 is allowed.

13. All connected application, if any, stands disposed of.

14. Interim order, if any, stands vacated.

15. Urgent Photostat certified copy of this Judgment, if applied for, be

supplied to the parties,
expeditiously after complying with
all necessary legal formalities.

(Shampa Dutt (Paul), J.)