

31.03.2026
Ct. No. 30
S.L. No. 10
SM

WPA 2036 of 2023
Gautam Chatterjee
Versus
The Central Provident Fund Commissioner (CPFC)
& Ors.

Mr. Bharat Bhushan
Mr. Atindranath Mishra
Mr. Tamal Mondal
.....for the petitioner
Mr. Shiv Chandra Prasad
.....for the P.F. authorities

1. The writ application has been preferred praying for setting aside of the Enforcement Officer Squad team report dated 08.11.2019 submitted to Regional P.F. Commissioner-II.
2. Vide the impugned order the respondent no. 2 herein, on accepting the report submitted by the Enforcement Officers dated 08.11.2019, held as follows.

“The matter was examined. Report of the squad of Enforcement Officers is received and is annexed for your kind perusal. This office agrees with the recommendation contained in the report of EOs and submits that based on available documents, the enrolment of National Council of Education Bengal under the EPF & MP Act, 1952 w.e.f. 1.4.2018 is proper. This office shall be advising National Council of Education Bengal to ensure transfer of Provident Fund balances of its

employees in accordance with Sec. 15 of the EPF & MP Act, 1952.”

3. It appears that the said order by the respondent no. 2 has been passed on considering the report of the Enforcement Officers, wherein it has been stated as follows.

“University, Colleges, Schools etc were brought under the purview of EPF & MP Act. 1952 vide S.O. 986 dated 19.02.1982 i.e. the EPF & MP. Act, 1952 was made applicable to the educational institution such as University etc w.e.f. 19.02.1982.

*As submitted above, the National Council of Education, Bengal **being excluded establishment under Section 16(1)(c) of EPF & MP Act. 1952. was thus not coverable under the EPF & MP Art. 1952.***

*The National Council of Education, Bengal in its 2nd **meeting of its Executive Committee** for the year 2018-19 held on Saturday, June 23, 2018 resolved that **"The Provident Fund of the Council employees be brought under EPF Scheme and the General Secretary is authorised to take necessary action"***

Certified copy of the Minutes of the said Executive Committee are enclosed as Annexure-C.

In accordance with the said resolution, the National Council of Education, Bengal registered as an establishment under the EPF & MP Act w.e.f. 01.04.2018.

The remittance status of the establishment since date of coverage w.e.f. 01.04.2018 is enclosed as Annexure-D.

It is also to state that during the earlier visits of the squad the establishment never produced any documents regarding the above facts as stated. On receipt of the order dated 06.11.2019, the squad has gone through the Compliance file as well as Legal File and it is seen that the establishment submitted a letter dated 21.10.2019 citing reply regarding brief history of the establishment.

On the basis of the above, it is submitted that the Registration of establishment, National Council of Education, Bengal under EPF & MP Act, 1952 w.e.f. 01.04.2018 seems to be correct.

The above report is accordingly submitted for further necessary action.”.....

4. It appears from the said report that the respondent no. 5 institute was an exempted establishment and was thus not covered under the EPF Act and MP Act, 1952.

5. The said establishment was brought under the EPF Scheme on and from 01.04.2018 by way of a resolution dated 23.06.2018 of the Executive Committee. The petitioner herein has claimed benefit for the period prior to 2018 as the petitioner has been terminated in the year 2017. It is the case of the petitioner that the 1952 Act is to be made applicable to such establishment on and from 1982, when such institutions were brought under the purview of the Act by way of a notification.

6. It appears that the authority concerned took into consideration that the establishment was an excluded establishment and was not covered under the EPF Scheme at the relevant period and that the establishment was registered under the Act, only from 01.04.2018.

7. The decision of the respondent/RPF appears to be prima facie in accordance with law and as such calls for no interference, but the writ application is disposed of with the liberty granted to the petitioner to approach the appropriate forum or authority for any relief, if permissible under the law.

8. The writ application stands disposed of.

9. Applications, if any, connected thereto stand disposed of consequently.

10. Interim order, if any, stands vacated.

11. 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]