

08.05.2026
Court No.13
Item No. 3
pk

M.A.T. 493 of 2025

CAN 2 of 2025

Sanjoy Kumar Das

Vs.

The Additional Central Provident Fund Commissioner(
Kolkata Zone) and others

Mr. Sanjoy Kumar Das

... Appellant (in person).

Mr. Ranjay De, ld. Sr. Advocate,

Mr. Basabjit Banerjee,

Mr. Aditya Abel Bose

... For the respondent no. 3.

Mr. Shiv Chandra Prasad

... For the P. F. Authorities.

1. Having heard the appellant in person and counsel for the M/s. Exide Industries Ltd. and the P. F. Authorities, the issues for determination in the writ petition and the appeal are as follows :

(a) As to whether M/s. Exide Industries Ltd with whom the appellant was employed from March 1985 till July, 1987 has paid the employer's share of P.F to the appellant,

(b) As to whether the concerned employer M/s. Exide Industries Ltd is liable for interest from the year 2014-15 onwards till the date of actual payment of P.F. to the appellant and further interest till date.

2. It appears from the affidavit of M/s. Exide Industries Ltd as also the calculations made in the office of the EPFO at Calcutta that both the

employees and the employer's contribution have been duly calculated while reckoning payment made to the appellant in the year 2022 of a total sum of Rs.3,18,142/-. The assertions of the appellant before this Court is patently incorrect and mischevious.

3. On the next question i.e. that of interest, Mr. Das, appearing in person, relies upon a Circular No. 1068 dated 11.11.2016 which brought in amendments to the EPF scheme of 1952 particularly paragraph 72 thereof. Sub paragraph 6 of paragraph 72 came to be amended. The words "ceased to be employed" was replaced with the expression "retired from service after attaining age of 55".

4. Mr. Das would argue that the proviso of paragraph 72 of the scheme brought in by way of amendment would essentially mean that the PF account of the appellant would become inoperative three years after his date of super annuation in the year 2015. He further relies upon an internal clarification of the Bandra Office of EPFO which explained that interest would become payable until the date of actual payment if there is no fault of the employee in the delay in payment.

5. This Court is unable to accept the interpretation given by Mr. Das.

6. The reason therefor, is that Mr. Das has attained the age of 58 sometime in February 2015

and the amendment dated 11.11.2016 is not clarificatory. It has introduced a new right that recognized the working age of employee until the age of 55 (superannuation) and applied amendment to him. The appellant employee is also at fault in not seeking transfer of the PF dues from M/s. Exide, to his subsequent employers.

7. This Court is, however, of the view that delayed payment of any terminal benefits of an employee would attract interest. While it is true that the appellant worked last with M/s. Chloride in July, 1987, he was silent with regard to any act or omission on the part of M/s. Chloride until the year 2014.

8. Be that as it may, it appears from the affidavit of M/s. Chloride interest was afforded to the petitioner in his accumulated PF amounts until 2013-14. No interest was paid to the appellant by M/s. Exide Industries Ltd to the appellant thereafter.

9. The appellant shall therefore be entitled to simple interest on the principal amount of Rs.3,18,142/- from the year 2014-15 till the year 2022 at a consolidated rate 8.50% per annum. The sum claimed by M/s. Exide Industries Ltd as excess paid to the appellant being a sum of Rs.4990/- only shall be deducted from the sums payable to the appellant towards interest as directed herein above.

10. There shall be further simple interest @ 7 per cent per annum from 14th January, 2022 till the date of actual payment on the principal sum of Rs.3,18,142/-.

11. The aforesaid sums shall be paid to the appellant within a period of Rs.14 days from date. Since the respondents M/s. Exide Industries Ltd is represented by the counsel, 14 days period shall run from today itself.

12. Insofar as the pension under the EPF scheme is concerned, Mr. Prasad has submitted that in view of paragraph 44(v) of the judgement of the Supreme Court in the case of **Employees' Provident Fund Organisation and another Vs. Sunil Kumar B. and others** reported in **2021 SCC on line SC 698**, he may not be entitled to the same.

13. This Court does not wish to pronounce upon the said issue of pension. The appellant may agitate the same in accordance with law in an independent proceeding. P.F. Account Number of the appellant, Sanjoy Kumar Das as available with the employer M/s. Exide Industries Ltd shall be furnished to him forthwith.

14. With the aforesaid observations, this Court is unable to put the controversy at rest once in for all.

15. MAT 493 of 2025 is disposed of. Consequently, connected pending application being CAN 2 of 2025, is also disposed of.

16. There shall be no order as to costs.

17. All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

(Rajasekhar Mantha, J.)

(Rai Chattopadhyay, J.)