

08.01.2026
Piya
ct no. 30
sl. 11

WPA 29137 of 2025

**Tapan Kumar Das & Ors.
Vs.
The Union of India & Ors.**

Mr. Soumya Majumder, Sr. Adv.
Mr. Dwaipayan Sengupta
Mr. Ratikanta Pal
.....for the Petitioners

Mr. Shiv Chandra Prasad
.....for the P.F. Authority

Ms. Ramyani Bhattacharya
....for the Respondent no. 3 & 4

Mr. Subrata Santra
..... for the UOI

1. Leave to correct the date in the prayer is granted.
2. The writ application has been preferred praying for setting aside of the rejection of joint option exercised by the petitioners for higher pension on higher wages as communicated vide letter dated **6th February, 2025** and for direction upon the respondents to immediately reverse the rejection of joint options submitted by the named petitioners, 57 issue demand letters for refund of the employer's share of EPF contributions on higher salary after netting off the arrears payable by EPFO and start disbursing higher pension based actual wages to each of the petitioners.
3. The petitioners further pray for a direction upon the respondent no. 2 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 petitioners along with their employer as per Employees' Pension Scheme, 1995, on setting aside/quashing the order dated **06.02.2025** passed by the respondent no. 2.

4. The petitioners relying upon the order passed by this Court in **WPA 15459 of 2025 and Ors.** have prayed for similar relief on the ground that the petitioners herein are similarly placed with the petitioners in WPA 15459 of 2025 and ors.
5. The petitioners' applications for higher pension have been rejected by order passed by the respondent no. 2 on **06.02.2025** by referring to Rule 11(b) of the Provident Fund Trust Rules of the Employer/Establishment.
6. The respondent no. 3 establishment enjoys exemption under Section 17(1) of the said PF Act of 1952 from the operation of Employees' Provident Funds Scheme, 1952.
7. 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.

8. The petitioners state that they 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.***
9. Thus considering that the petitioners herein stand on the same footing as the petitioners in WPA 15459 of 2025 and ors., it is directed that the order dated **06.02.2025** passed by the respondent no. 2, **is hereby quashed and set aside.**
10. It is further directed that:-
 - a) **Any joint option application presented on or before 31.01.2025, or before any other 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.**

11. WPA 29137 of 2025 is allowed.

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

13. Interim order, if any, stands vacated.

14. Urgent Photostat certified copy of this order, if applied for, be supplied to the parties, expeditiously after complying with all necessary legal formalities.

(Shampa Dutt (Paul), J.)