25.11.2026
Court No.13
Item No.9
AP

MAT 2449 of 2023
With
CAN 1 of 2024
With
CAN 3 of 2025

Regional Provident Fund Commissioner-II
Vs.
Ripley & Company Limited and Anr.

Mr. Shiv Chandra Prasad
... For the Appellant.

Mr. Soumya Majumder, Senior Advocate
Ms. Mayuri Ghosh
Mr. Ratul Deb Banerjee
... For the respondents.

Mr. Lakshman Chandra Halder
... For the added respondent/workers union.

1. It is submitted by the Provident Fund authorities that the employer has not deposited provident fund dues until 2001 of the concerned employees. Sometime in 2001, the employer claims that exemption was obtained under Section 17 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and a trust has been constituted. Such trust is receiving the provident fund dues of the employees engaged by the employer.

2. In so far as period prior to the constitution of the trust it is submitted by the Employees' Provident Fund authorities and the counsel for the employees that no provident fund has been deposited as no individual provident fund accounts have been open with the EPFO.

3. Mr. Majumder appearing for the employer submits that they have been able to gather provident fund deposits made in individual bank account both

employees' and employer's contribution. The employer has evidence of withdrawal of the said provident fund deposits by some employees from 1997 onwards till 2000. He, however, admits that for the period of the financial year 1995-96 they do not have records of either deposit of provident fund or withdrawal of the same by the respective employees.

4. This itself may indicate violation of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. It is submitted that the 7(A) proceedings and the final orders resulting therefrom was instituted against the employer for non-deposit for the period from 1995 to 2007. There are two proceedings. The employer has preferred a statutory appeal against a 7(A) proceeding, which is pending.

5. In the light of the above, this Court is of the view that all the aforesaid issues mentioned hereinabove should be brought by way of affidavit before the appellate authority under Section 7(I) in the appeal being EPO 02 of 2021. The workmen shall be entitled to use an objection to the comprehensive supplementary affidavit to be filed before the 7(I) authority by the employer within a period of one week after the employer files the supplementary affidavit within a period of two weeks from date.

6. The parties may pursue any remedies available in law against the decision of the appellate authority under Section 7(I) in the appeal being EPO 02 of 2021.

7. The order of the Single Bench shall be taken note of by the appellate authority under Section 7(I). It is made clear that in the proceedings under Section 7(I) all questions are left open to be decided by the appellate authority independent of the observations made by the Single Bench or this Court in the present order.

8. It is expected that the appeal under Section 7(I) is disposed of within a period of three weeks from date.

9. All remedies against the order of the appellate authority under Section 7(I) as may be available to any of the parties are kept open to be agitated in accordance with law.

10. The deposits made by the employer pursuant to the order of the Single Bench and this Court shall abide by the result of the final order passed by the appellate authority under Section 7(I).

11. With the aforesaid observations, the appeal is disposed of. Consequently, all connected pending applications are also disposed of.

12. There shall be no order as to costs.

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

(Rajasekhar Mantha, J.)

(Anuj Singh, J.)