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IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/149/2026

DAVIDIAN GIRLS' SCHOOL AND ANR.
VS
EMPLOYEES' PROVIDENT FUND ORGANIZATION,
KOLKATA AND ORS.

BEFORE :
HON'BLE JUSTICE SHAMPA DUTT (PAUL)
DATE : 31ST March, 2026.

Appearance:

Mr. Soumyo Mazumdar, Sr. Adv.
Mr. Sushovit Dutt Majumder, Adv.
Mr. Victor Chatterjee, Adv.
Ms. Pubali Sinha Chowdhury, Adv.
Mr. Sagnik Shaw, Adv. ...for petitioners.

Mr. Sarosij Dasgupta, Adv.
Mr. Soumyajit Mishra, Adv. ...for respondent no.4.

1. Affidavit of service filed in Court today is taken on record.
2. The writ application has been preferred praying for direction upon the respondent nos.1, 2 and 3 for not giving effect to the order dated 30th September, 2025 passed by the respondent authorities, against the petitioner no.1, in the proceeding under section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.
3. The petitioner has also challenged the notice dated 25th March, 2026 issued by the respondent authorities to the

Branch Manager, Bank of India, Free School Street Branch, Kolkata. It appears that the said Bank has not been made party in the present case.

4. The petitioner is granted liberty to add the Bank as a party in the present case and note the same in the cause title.
5. It is submitted by Mr. Majumder, learned senior counsel appearing for the petitioner that an order under section 7A was passed by the respondent authorities on 30th September, 2025, wherein the authorities held as follows :-

“VII. FINAL OPERATIVE ORDER

Now, therefore, I, Suraj Gupta, Regional Provident Commissioner-II, Kolkata in exercise of the powers conferred upon me under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, after having carefully considered the complaints, written submissions documentary evidence, witness depositions, enforcement reports and case law placed on record, and after due application of mind, do hereby hold and order as follows:

87. That Davidian Girls' School is not an independent establishment, but is a functional unit of Armenian College & Philanthropic Academy within the meaning of Section 2A of the EPF & MP Act, 1952.

88. That the employees shown as engaged under Davidian Girls' School are in fact employees of Armenian College & Philanthropic Academy and are entitled to

statutory provident fund membership under Code No. WB/PRB/19504.

89. That the provident Fund dues in respect of the employees of Davidian Girls' School for the period November 2007 to April 2014 are assessed at a total of ₹4,17,725/- (Rupees Four Lakh Seventeen Thousand Seven Hundred Twenty Five only),

90. That the establishment shall deposit the aforesaid dues within a period of sixty (60) days from the date of receipt of this order, by remitting the same into the designated accounts of the Employees' Provident Fund Organisation through ECR under Code No. WB/PRB/19504.

91. That in addition to the above, the establishment shall be liable to pay Interest under Section 7Q of the Act and damages under Section 14B of the Act, which shall be quantified and recovered separately in accordance with law.

92. That the establishment shall file a compliance report before this office within sixty (60) days from the date of this order, along with proof of remittances made.

93. That failure to comply with the directions herein shall render the establishment liable for coercive action under Sections 8B to 8G of the Act, including recovery through attachment of bank accounts, property and prosecution of the employers/trustees responsible.

94. This is to further order that the Department will be at liberty to re-open the case as and when any Information regarding Investments is received, collaborated with any cognizable, maintainable and reliable documents or

evidence, for any period related to the instant case period or any periods beyond this period.

95. This is without prejudice to any other action that may be imposed under the provision of law for which the establishment has already required itself liable.

96. This order is appealable under Section 71 of the EPF & MP Act, 1952 before the Hon'ble Central Government Appellate Tribunal within 60 days of receipt of this order.”

- 6.** The respondent No. 4, Armenian College and Philanthropic Academy is being represented today.
- 7.** Learned counsel appearing for the said respondent submits that they intend to file an appeal against the said order dated 30th September, 2025 passed under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.
- 8.** The petitioner on the other hand submits that after the said order under section 7A of the said Act was passed, the petitioner being aggrieved with the findings of the authority concerned, has preferred an appeal before the Central Government Appellate Tribunal, Kolkata and the appeal has been numbered as Appeal No.EPF-03 of 2026.

- 9.** The said appeal has been filed on 28th January, 2026 and the next date for hearing of the appeal has been fixed on 8th April, 2026.
- 10.** In the meantime, in spite of the said appeal pending for hearing, the respondent no.2 has proceeded to issue an order of attachment dated 25th March, 2026. It appears that the said attachment order dated 25th March, 2026, does not mention any specific account in the Bank concerned and the learned counsels for the parties submit that admittedly both the parties maintain independent accounts with the said Bank. As such in that respect also, the notice of attachment is vague.
- 11.** Considering the fact that admittedly an appeal is pending, in which the respondent no.2 is also a party and thus has notice of the appeal, the impugned notice dated 25th March, 2026 is an abuse of the process of law.
- 12.** Considering the said facts, the impugned notice dated 25th March, 2026 be stayed till the disposal of the appeal, as there is no permanent Presiding Officer at the CGAT, Kolkata.
- 13.** It is further directed that the respondent authorities shall not take any coercive action against the appellant herein,

whose appeal is sub-judice before the Tribunal, till disposal of the appeal.

- 14.** Writ application is disposed of.
- 15.** Urgent photostat certified copy of this order, if applied for, be supplied to the parties upon compliance of all requisite formalities.

(SHAMPA DUTT (PAUL), J.)