

AGK

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.838 OF 2026

CLR Facility Services Pvt. Ltd.

... Petitioner

V/s.

Employees Provident Fund

Organisation & Others

... Respondents

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GANESH
KULKARNI

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Mr. Kiran Bapat, Senior Advocate with Mr. Vishal Talsania and Mr. Kunal Chheda i/by Mr. Kunal Chheda for the petitioner.

Mr. Arsh Misra for respondent Nos.1 and 2.

Mr. Pandurang Magdum, AGM Compliance, is present.

CORAM : AMIT BORKAR, J.

DATED : JANUARY 23, 2026

P.C.:

1. I have considered the writ petition filed by the petitioner. I have also considered the submissions made by the petitioner and the legal consequences that led to filing of this petition.

2. The petitioner challenges the order passed by respondent No.2 under Section 7A of the Employees Provident Funds and Miscellaneous Provisions Act, 1952. The petitioner points out that he has already filed an appeal. He states that the appellate authority is not available at present. He further informs that the authorities froze the petitioner's bank accounts yesterday. Due to this action, the petitioner's business has come to a halt. The petitioner argues that he has no other remedy. He says that unless

the bank accounts are released, the business will suffer further harm.

3. While hearing the petition, learned senior advocate for the petitioner on instructions from the authorized representative of the petitioner who was present in Court stated that the petitioner will deposit seventy five percent of the amount determined under Section 7A. The quantification recorded under Section 7A is Rs.2,28,68,599. The petitioner seeks two weeks time to make this deposit. The petitioner also expressed that he intends to apply to the appellate authority for waiver of the remaining amount. He submits that once the appellate authority resumes work, he will file the waiver application. He prayed that the appellate authority be directed to consider the waiver application as per settled legal principles.

4. On examination of the above submissions, it is clear that the petitioner seeks temporary relief till the appeal and waiver application are taken up. The fact that the appellate authority is not available is not in dispute. The freezing of accounts is also not denied by the respondents. The petitioner has placed on record the particulars of the two frozen accounts. One is a cash credit account with CitiBank, Koregaon Park Branch, Pune. The other is a current account with Axis Bank, Senapati Bapat Marg Branch, Pune. Due to these facts, the narrow question before this Court is whether relief is required to balance the equities without entering into the merits of the Section 7A order.

5. I find that the petitioner's undertaking to deposit seventy five percent of the assessed amount meets the statutory requirement. The statute itself expects such deposit as a precondition for consideration of the appeal. The proposed deposit is substantial and protects the interest of the respondents. It also permits the petitioner to continue business operations pending the appeal. In these circumstances, it is reasonable to direct the authorities to defreeze the accounts of the petitioner after the deposit is made within the stipulated period.

6. Since the petitioner intends to pursue the statutory remedy of appeal and also seeks waiver of the balance amount, this Court must refrain from adjudicating the Section 7A order itself. The scope of this writ petition is limited to interim protection. The correctness of the Section 7A order and the computation under Section 7Q are matters for the appellate authority. Hence, I clarify that the merits of the Section 7A and Section 7Q order are kept open.

7. In view of the clear undertaking to deposit the statutory amount, it is proper to keep the impugned order under Section 7A and Section 7Q in abeyance. This will operate till the appeal or the waiver application is decided, whichever event occurs earlier.

8. Accordingly, the petitioner shall deposit seventy five percent of the quantified amount within two weeks with respondent No.2. Upon such deposit, respondent No.2 shall defreeze the petitioner's account No.0713121002 with CitiBank, Koregaon Park Branch, Pune, and account No.3150200000189 with Axis Bank, Senapati

Bapat Marg Branch, Pune. Once the appellate authority resumes work, it shall decide the petitioner's waiver application on its own merits in accordance with law.

9. With these directions, nothing further remains in the present writ petition. The writ petition is disposed of.

(AMIT BORKAR, J.)