

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 2320 OF 2026**

Sinhagad Technical Education Society

...Petitioner

Versus

Regional Provident Fund Commissioner-I And Anr.

...Respondents

Ms. Samiksha Kanani a/w Gayatri Naik for the Petitioner.

**CORAM : R. I. CHAGLA AND
ADVAIT M. SETHNA, JJ.**

DATED : 18th FEBRUARY, 2026

P.C.:-

1. The learned counsel for the Petitioner has tendered the service documents which includes an email dated 15 February 2026 and 16 February 2026 to the Respondents mentioning the listing of the matter on the respective dates including today's date and for the Respondents to remain present. The service documents are taken on record and marked 'X' collectively for identification. In spite of service to the Respondents, none appears for the Respondents.

2. The urgency for moving the Writ Petition is that the 60 days period for enforcement of the impugned order dated 17 December 2025 has expired on 16 February 2026.

3. The learned counsel for the Petitioner referred to similar orders passed by this Court on 12 January 2026 in Writ Petition No.459 of 2026

which had impugned the summons issued under Section 7A of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 (EPF Act for short) directing the Petitioner to give evidence and produce all relevant records including those mentioned in the impugned summons or conducting enquiry and determining the amount due from the Petitioner-Establishment.

4. The learned counsel appearing for the Petitioner has submitted that the impugned order dated 17 December 2025 is for a period March 2014 to December 2018 whereas the impugned summons dated 14 May 2018 (Exhibit A to the Petition) is for a period March 2014 to March 2016. She has also referred to the orders which has been passed by the Respondent on 9 May 2018 and 1 February 2020, the first of the orders cover a period from March 2014 to March 2016 which is the period mentioned in the impugned summons and the second order covers the period April 2016 to December 2018 which is a period not covered by the impugned summons but a period covered by the impugned order dated 17 December 2025.

5. The learned counsel for the Petitioner has further submitted that summons issued under Section 7A of the EPF Act cannot result in multiple orders being passed covering the same period as mentioned in the impugned summons. She has submitted that in the order dated 9 May 2018 which covers the period of the impugned summons, it is mentioned in the operative part of the order that it would be open for the department to

reopen case under Section 7C of the EPF Act for assessment of provident fund dues. The enquiry under Section 7A of the EPF Act shall relate to the period March 2014 to March 2016 in respect of non-enrolled employees and employees engaged through or by contractor/vendors by the Petitioner-Establishment as reported under report dated 3 April 2018.

6. The learned counsel for the Petitioner has submitted that in view of the 60 day period having expired and the Respondent may enforce the impugned order dated 17 December 2025 at any time interim orders be passed by this Court as have been passed in Writ Petition No.459 of 2026 vide order dated 12 January 2026.

7. Having considered the submissions and noting that the Respondents have not appeared in spite of the service by the communications, we deem it fit to grant last chance to the Respondents to remain present on the next date or else the prayer for interim relief which is being sought will be considered in the absence of the Respondents.

8. Notice of this order shall be served by the Advocate for the Petitioners on the Respondents and affidavit of service shall be filed prior to the next date.

9. Place this Petition along with Writ Petition No.459 of 2026, which has been placed on **23 February 2026**.

[ADVAIT M. SETHNA, J.]

[R.I. CHAGLA, J.]