



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO.3816 OF 2025

Municipal Corporation of Greater
Mumbai

...Petitioner

V/s.

Employees' Provident Fund
Organization

...Respondent

WITH
INTERIM APPLICATION NO.6675 OF 2025
IN
WRIT PETITION NO.3816 OF 2025

Kachara Vahatuk Shramik Sangh

...Applicant

Municipal Corporation of Greater
Mumbai

...Petitioner

V/s.

Employees' Provident Fund
Organization

...Respondent

Mr. A.V. Bukhari, *Senior Advocate with Mr. A.S. Peerzada, Mr. B.V. Bukhari and Ms. Jyoti Mhatre i/b. Ms. Komal Punjabi for the Petitioner - MCGM.*

Mr. Varun Joshi *(through VC) with Mr. Chetan A. Alai and Mr. Rishab Chaurasia for the Respondent.*

Mr. Bennet D'costa *with Ms. Jaginasha Pandya and Mr. Sushant Dekhane for the Applicant in IA/6675/2025.*

Mr. Mujawar, AE (SWM) Operation present.

CORAM: SANDEEP V. MARNE, J.

DATED: 5 FEBRUARY 2026.

P.C.:

1) Petition challenges *inter alia* Notification dated 8 January 2011 passed under the provisions of Section 3 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (**EPF Act**). Also challenged is the order dated 21 December 2023 passed by the Regional Provident Fund Commissioner-I under the provisions of Section 7A of the EPF Act.

2) As the hearing of the Petition progressed, it has transpired that Petitioner has filed appeal No.7 of 2024 before the Employees Provident Fund Appellate Tribunal /Central Government Industrial Tribunal -1(CGIT-1) challenging order dated 21 December 2023.

3) Perusal of provisions of Section 7-I of the EPF Act would indicate that appeal lies not just against order under Section 7A of the EPF Act but also against a notification issued by Central Government under Section 3 of the EPF Act. Thus, even the Notification dated 8 January 2011 issued under Section 3 of the EPF Act is appealable under the provisions of Section 7-I of the EPF Act.

4) Mr. Bukhari, the learned Senior Advocate appearing for the Petitioner-Municipal Corporation, on instructions, makes a statement that the Municipal Corporation is willing to incorporate challenge to the

Notification dated 8 January 2011 in pending appeal No.7 of 2024. In that view of the matter nothing would survive in the present Petition as the Tribunal would consider challenges both to the Notification dated 8 January 2011 as well as order dated 21 December 2023.

5) At this stage, Mr. D'costa, the learned counsel appearing for the Applicants in Interim Application No.6675 of 2025 contends that the intervenors be permitted to intervene in Appeal No.7 of 2024 also since they are the real affected parties.

6) Accordingly, I proceed to pass the following order:-

- (i) Petitioner-Municipal Corporation is permitted to amend Appeal No.7 of 2024 pending before Employees Provident Fund Appellate Tribunal so as to incorporate challenge to Notification dated 8 January 2011.
- (ii) The Petitioner shall file amendment application before the Tribunal for impleading Central Government as party Respondent as well as for carrying out all consequential amendments in the appeal for raising challenge to Notification dated 8 January 2011.
- (iii) The Tribunal shall pass a formal order allowing such amendment application.
- (iv) Intervenor in the Interim Application No.6675 of 2025 is permitted to intervene in Appeal No.7 of 2024 and permitted to file an application before the Tribunal, which application shall be decided by the Tribunal on its own merits.

- (v) The Tribunal shall proceed to decide application for interim stay in Appeal No.7 of 2024 in an expeditious manner, preferably within a period of three months. Till decision of application for interim stay, ad-interim leave granted by this Court on 22 February 2024 shall continue to operate.
 - (vi) The Petitioner – Municipal Corporation would be at liberty to file application for waiver of demanded amount, which application shall also be decided by the Tribunal on its own merits.
- 7) All rights and contentions of the parties raised in the Petition are expressly kept open to be agitated before the Tribunal.
- 8) With the above directions, the Petition is **disposed of**.
- 9) In view of disposal of the Petition nothing remains to be adjudicated in the Interim Application No.6675 of 2025 and same is disposed of.

[SANDEEP V. MARNE, J.]