IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 22ND DAY OF APRIL, 2026

PRESENT

THE HON'BLE MR. JUSTICE D K SINGH

AND

THE HON'BLE MR. JUSTICE T.M.NADAF

WRIT PETITION NO. 2838 OF 2022 (L-PF)

C/W

WRIT PETITION NO. 10377 OF 2021 (L-PF)

IN WP No. 2838/2022

BETWEEN:

VIDYODAYA LAW COLLEGE,
B.H. ROAD,
TUMKUR - 572 102.
REPRESENTED BY
ITS PRINCIPAL

...PETITIONER

(BY SRI. PRATHIK, ADVOCATE FOR
SRI. SUYOG HERELE E., ADVOCATE)

Digitally signed by REKHA R
Location: High Court of Karnataka

AND:

1. ASSISTANT PROVIDENT FUND COMMISSIONER
EMPLOYEES PROVIDENT FUND ORGANIZATION
(MINISTRY OF LABOUR AND EMPLOYEMENT)
GOVERNMENT OF INDIA
REGIONAL OFFICE,
TUMAKURU - 572 103.

2. THE REGIONAL PROVIDENT
FUND COMMISSIONER-II
SUB REGIONAL OFFICE,

TUMKURU - 572 103.

3. THE COMMISSIONER,
EMPLOYEES PROVIDENT FUND,
TUMKURU - 572 103.

…RESPONDENTS

(BY SRI. K.S. VENKATARAMANA., ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO ISSUE A WRIT OF CERTIORARI OR ANY OTHER APPROPRIATE WRIT TO SET ASIDE THE ORDER DATED: 27.08.2020 PASSED BY THE LEARNED CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT IN EPF NO.107/2018 AND CONSEQUENTLY ALLOW THE APPEAL. (PRODUCED AT ANENXURE-A AND ETC.

IN WP NO. 10377/2021

BETWEEN:

1. ASSISTANT PROVIDENT FUND COMMISSIONER,
EMPLOYEES PROVIDENT FUND ORGANIZATION,
(MINISTRY OF LABOUR AND EMPLOYMENT),
GOVERNMENT OF INDIA,
REGIONAL OFFICE, TUMKURU - 572 103.

2. THE REGIONAL PROVIDENT
FUND COMMISSIONER-II
SUB-REGIONAL OFFICE,
TUMKURU - 572 103.

3. THE COMMISSIONER,
EMPLOYEES PROVIDENT FUND,
TUMKURU - 572 103.

...PETITIONERS

(BY SRI. VENKATARAMANA K S., ADVOCATE)

AND:

SRI. VIDYODAYA LAW
GRADE COLLEGE.
B.H. ROAD,

TUMKURU - 572 102.
REPRESENTED BY ITS PRINCIPAL.

...RESPONDENT

(BY SRI. PRATHIK KANAVI., ADVOCATE FOR
SRI. SUYOG HERELE E., ADVOCATE)

THIS WRIT PETITION IS FILED UNDER ARTICLE 227 OF THE CONSTITUTION OF INDIA, PRAYING TO-CALL FOR RECORD RELATING TO THE IMPUGNED ORDER DATED:27.08.2020 IN EPF NO.107/2018 ON THE FILE OF THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL - CUM - LABOUR COURT, AT BANGALORE AND ISSUE A WRIT IN THE NATURE OF CERTIORARI QUASHING THE ORDER DATED:27.08.2020 IN EPF NO.107/208 PASSED BY THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT AT BANGALORE, VIDE ANNEXURE - 'D'

THESE WRIT PETITIONS ARE COMING ON FOR PRELIMINARY HEARING IN 'B' GROUP, THIS DAY, ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE D K SINGH
and
HON'BLE MR. JUSTICE T.M.NADAF

ORAL ORDER

(PER: HON'BLE MR. JUSTICE D K SINGH)

The present Writ Petitions have been filed impugning the order dated 27.08.2020 passed by the Central Government

Industrial Tribunal-Cum-Labour Court Bengaluru[1] in EPF No.107/2018.

2. An appeal was instituted by the petitioner College against the order dated 07.08.2018 passed by the Assistant Provident Fund Commissioner, Tumkur imposing damages of Rs.6,62,911/- under Section 14-B of the Employees Provident Fund & Miscellaneous Provisions Act, 1952[2].

3. Admittedly, the petitioner Institution did not deposit the contribution within the stipulated time. The Assistant Provident Fund Commissioner therefore assessed the damages under Section 14-B of the EPF Act and imposed 100% damages of the contribution in exercise of power conferred under Section 14-B of the EPF Act.

4. Section 14-B of the EPF Act provides discretion to impose damages up to 100%. The CGIT imposed the damages at 80% considering the fact that the petitioner is an educational institution and not an industry. We deem it fit to further reduce the damages from 80% to 50%. Thus, the damages of

[1] for short, 'the CGIT'

[2] hereinafter referred to as, 'the EPF Act'

Rs.6,62,911/- imposed by the Assistant Provident Fund Commissioner, as modified by the CGIT to Rs.5,30,300/- from Rs.6,62,911/-, are reduced to Rs.3,31,455/- i.e., 50%. If the amount in excess of Rs.3,31,455/- has been collected, the balance has to be refunded to the petitioner Institution within the period of two months, however without any interest. Accordingly, W.P.No.2838/2022 filed by the petitioner Institution is ***allowed in part***.

5. In view of the order passed in W.P.No.2838/2022, the connected Writ Petition filed by the EPF Organization in W.P.No.10377/2021 has been rendered infructuous. Accordingly, W.P.No.10377/2021 is ***dismissed*** as having become infructuous.

Sd/-
(D K SINGH)
JUDGE

Sd/-
(T.M.NADAF)
JUDGE

TKN
List No.: 2 Sl No.: 7