HC-KAR

NC: 2026:KHC:59917
WP No. 2384 of 2022
C/W WP No. 8774 of 2022

CNR: KAHC010049652022

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 28TH DAY OF OCTOBER, 2026

BEFORE

THE HON'BLE MR. JUSTICE H.T. NARENDRA PRASAD

WRIT PETITION NO. 2384 OF 2022 (L-PF)

C/W

WRIT PETITION NO. 8774 OF 2022 (L-PF)

IN WP NO. 2384/2022

BETWEEN:

MR B K NARASIMHAMURTHY
S/O B K SHIVASHANKAR SHASTRY
AGED ABOUT 54 YEARS
FORMER DIRECTOR
YASH BROADCASTING INDUSTRIES PVT LTD
SF-4 'EVEREST ENCLAVE'
RAJARAJESHWARI NAGAR
BANGALORE-560 098.

…PETITIONER

(BY SRI.NIHAL NAIDU, ADVOCATE FOR
SRI. VIJAY KUMAR L ., ADVOCATE)

AND:

1. THE REGIONAL PROVIDENT FUND COMMISSIONER
   EPFO SUB REGIONAL OFFICE
   BOMMASANDRA, ANNAPURNESHWARI COMPLEX
   SURVEY NO.37/1, 6TH MAIN SINGASANDRA
   HOSUR MAIN ROAD, BANGALORE-560 068.

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HAREKOPPA THIMMANNA GOWDA

2. M/S YASH BROADCASTING INDUSTRIES PVT. LTD
SF-4 'EVEREST ENCLAVE'
RAJARAJESHWARI NAGAR
BANGALORE-560 098
BY AUTHORISED REPRESENTATIVE.

3. THE ENFORCEMENT OFFICER
EPFO SUB REGIONAL OFFICE
BOMMASANDRA
ANNAPURNESHWARI COMPLEX
SURVEY NO.37/1,, 6TH MAIN
SINGASANDRA, HOSUR MAIN ROAD
BANGALORE-560 068.

4. THE REGISTRAR OF COMPANIES
NIZAM PALACE 2ND MSO BUILDING
2ND FLOOR, 234/4, A J C B ROAD
KOLKATA, WEST BENGAL -700 020

…RESPONDENTS

(BY SMT. NALINI VENKATESH, ADVOCATE FOR R1 & R3:
NOTICE TO R2 IS DISPENSED WITH V/O DATED: 13.06.2024
R4 IS SERVED AND UNREPRESENTED)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO QUASH NOTICE BEARING NO: KN/PF/RO/KOR(RECOVERY)/C2/ 60231/2021-22/18 DATED: 14.12.2021 VIDE (ANNEXURE-D) AND ETC.

IN WP NO. 8774/2022

BETWEEN:

MR. SANJEEV V BETAGERI
S/O VIJAY RAO
AGED ABOUT 53 YEARS
FORMER DIRECTOR
YASH BROADCASTING INDUSTRIES PVT LTD
SF-4 EVEREST ENCLAVE
RAJARAJESHWAR NAGAR

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HAREKOPPA THIMMANNA GOWDA

BANGALORE -560 098
R/AT AMRUTH NILAYA
VEERAN GOWDA COLONY
BACKSIDE BELLARY CLUB
BELLARY -583 103

...PETITIONER

(BY SRI. NIHAL NAIDU, ADVOCATE FOR
SRI. VIJAY KUMAR L., ADVOCATE)

AND:

1. THE REGIONAL PROVIDENT FUND COMMISSIONER
   EPFO SUB REGIONAL OFFICE
   BOMMASANDRA, ANNAPURNESHWARI COMPLEX
   SURVEY NO.37/1, 6TH MAIN
   SINGASANDRA, HOSUR MAIN ROAD
   BANGALORE -560 068.

2. M/S YASH BROADCASTING INDUSTRIES PVT LTD
   SF-4 EVEREST ENCLAVE
   RAJARAJESHWARI NAGAR
   BANGALORE -560 098
   REP. BY ITS MANAGING DIRECTOR.

3. THE ENFORCEMENT OFFICER
   EPFO SUB REGIONAL OFFICE
   BOMMASANDRA
   ANNAPURNESHWARI COMPLEX
   SURVEY NO.37/1, 6TH MAIN
   SINGASANDRA, HOSUR MAIN ROAD
   BANGALORE -560 068.

4. THE REGISTRAR OF COMPANIES
   NIZAM PALACE 2ND MSO BUILDING
   2ND FLOOR, 234/4, A J C B ROAD
   KOLKATA, WEST BENGAL -700 020.
   REP. BY ITS REGISTRAR.

...RESPONDENTS

(BY SMT. NALINI VENKATESH., ADVOCATE FOR R1 & R3:
SMT. ANUPAMA HEGDE, ADVOCATE FOR R4:

Digitally Signed by NARENDRA PRASAD
HAREKOPPA THIMMANNA GOWDA

SERVICE OF NOTICE TO R2 IS DISPENSED WITH
V/O DATED: 06.06.2023)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO-QUASH NOTICE BEARING NO:KN/PF/RO/KOR(RECOVERY)/C2/60231 /2021-22-251 DTD 21.03.2022 ANNEXURE-D AND ETC.

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

CORAM: HON'BLE MR. JUSTICE H.T. NARENDRA PRASAD

ORAL ORDER

These writ petitions are filed under Articles 226 and 227 of the Constitution of India, challenging the orders dated 14.12.2021 and 21.03.2022, respectively, passed by the first respondent under Section 8B(1)(b) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (for short, 'the Act'), vide respective Annexures-D.

2. The brief facts of the case are that the petitioners are the Directors of respondent No.2-Company. The first respondent, by order dated 26.07.2016, passed under Section 14B of the Act, as per Annexure-A, determined the

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provident fund dues at Rs.21,22,850/-. Since the said amount was not paid, the first respondent invoked the provisions of Section 8B of the Act and issued the impugned orders. Being aggrieved by the same, the petitioners are before this Court.

3. Learned counsel for the petitioner contended that the authority while passing the impugned order under Section 8B(1)(b) of the Act, they have failed to follow the procedure prescribed under Section 8G of the Act and Rule 73 of Part V of the Second Schedule to the Income-tax Act, 1961. Therefore, the impugned orders are contrary to the provisions of law and are without jurisdiction. In support of his contention, learned counsel relied upon the order passed by this Court in W.P.No.10079/2016, disposed of on 26.03.2021.

4. Per contra, learned counsel appearing for the respondents submitted that the impugned orders at Annexures-D are not orders of arrest but are merely show-

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cause notices issued to the petitioners. It was further submitted that final orders would be passed only after following the procedure prescribed under Rule 8B read with Section 8G of the Act. Therefore, the writ petitions are premature and are liable to be dismissed.

5. Learned counsel appearing for respondent No.4 submitted that respondent No.4 is only a formal party to the proceedings.

6. Heard the learned counsel appearing for the parties and perused the writ petition papers.

7. It is not in dispute that the petitioners are the Directors of respondent No.2-Company. It is also not in dispute that the first respondent-Authority passed an order under Section 14B of the Act determining the provident fund dues at Rs.21,22,850/-. Since the said amount was not paid, the first respondent, by exercising the powers conferred under Section 8B(1)(b) of the Act, issued the impugned orders.

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8. The only apprehension of the petitioners is that the impugned orders have been issued without following the procedure prescribed under Section 8B(1)(b) of the Act, read with Section 8G of the Act and Rule 73 of Part V of the Second Schedule to the Income-tax Act, 1961.

9. Learned counsel appearing for the respondents has categorically submitted that the impugned orders at Annexure-D are only show-cause notices calling upon the petitioners to appear before the competent authority. It is further submitted that, upon their appearance, the authority will consider the case of the parties after affording them an opportunity of being heard and following the procedure prescribed by law. Only thereafter will a final order be passed. It is also made clear that, as on the present date, no order of arrest has been passed against the petitioners.

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10. In view of the above, this Court is of the considered opinion that the writ petitions are premature and are accordingly liable to be disposed of.

11. Accordingly, the writ petitions stand disposed of with a direction to the first respondent-Authority to pass final orders only after affording an opportunity of hearing to the petitioners and following the procedure prescribed by law.

12. The petitioners are directed to appear before respondent No.1-Authority on 14.12.2026. They are at liberty to file their objections on the said date.

In view of the disposal of the main writ petitions, all pending applications, if any, do not survive for consideration.

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(H.T. NARENDRA PRASAD)
JUDGE

CM
LIST NO.: 1 SL NO.: 20