

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

115

CWP-5469-2026

Date of Decision : April 27, 2026

**TILOK TIRATH VIDYAVATI CHUTTANI CHARITABLE TRUST
AND CHUTTANI MEDICAL CENTRE**

-PETITIONER

V/S

UNION OF INDIA AND OTHERS

-RESPONDENTS

CORAM: HON'BLE MR. JUSTICE KULDEEP TIWARI

Present: Mr. Sudesh Kumar Pandey, Advocate
for the petitioner.

Mr. Sanjay Tangri, Advocate
for the respondents No.2 to 4.

KULDEEP TIWARI, J. (ORAL)

1. The instant writ petition assails the order dated 01.09.2025, whereby the petitioner's appeal under the provisions of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 (hereinafter referred to as "the E.P.F. Act") has been dismissed as not maintainable.

2. At the outset, learned counsel for the petitioner places reliance upon the order dated 03.02.2026 passed by this Court in ***CWP-34174-2024 (Thapar Institute of Engineering and Technology, Patiala vs. Central Government Industrial Tribunal, Chandigarh and others)***, and submits that this Court has already held that an appeal against the order dated 31.03.1999 is maintainable. The relevant observations recorded in the order dated 03.02.2026 are reproduced hereunder:-

"10. Upon a deep scrutiny of the above provisions, this court is of the considered view that Section 7-A empowers the authority as prescribed therein, to pass an order and adjudicate the issue; (i)

whether the Act applies to an establishment or not; and (ii) to assess the amount due from any employer under any provision of this Act, the Scheme or the Pension Scheme or the Insurance Scheme. It further provides that for any of the aforesaid purposes, the appropriate authority may conduct such inquiry as it may deem necessary. These two are the independent adjudicatory functions, and once the authority decides the applicability of the Act of 1952, it is itself a final determination of rights and liability, therefore, it cannot be considered as any interlocutory order.

11. Further, Section 7-I of the Act of 1952, refers to the provision of appeal to the Tribunal, and provides that any person aggrieved by any notification, or order issued by the Central Government, or any order passed by any authority under sub section (1) of Section 7-A, may prefer an appeal before the Tribunal, against such notification or order.

12. A conjoint reading of both the above discussed provisions, does not lead to any conclusion, that the appeal is only maintainable once the authority decide both the issue, i.e. issue of maintainability and thereupon, assess the amount due. Rather, it entitles any aggrieved person to file an appeal against any order, passed under sub section (1) of Section 7-A by the authority concerned.

13. In view of the above categoric analysis, this Court is unable to find out that legislation has any intention to curtail the right to appeal as provided under Section 7-I of the Act of 1952, until the authority finally assess the amount. Therefore, this Court finds that order passed by the learned appellate authority (CGIT), warrants interference. Resultantly, the impugned orders (supra), are hereby, set aside, and the matter is remanded to the learned appellate authority (CGIT), for adjudication afresh on merits.”

3. Notice of motion.

4. Mr. Sanjay Tangri, Advocate, waives service of notice on behalf of the respondents No.2 to 4, and fairly concedes that the ratio laid down by this Court in its order dated 03.02.2026 squarely covers the case of the petitioner, and that the appeal preferred by the petitioner is maintainable before the Tribunal. However, he submits that although the order in question

was passed as far back as 31.03.1999, the respondents have yet not been able to undertake an assessment under Section 7-A of the E.P.F. Act, as the Tribunal finally decided the issue of coverage only on 01.09.2025. It is thus urged that a direction be issued to the Tribunal to decide the appeal on merits within a stipulated time frame.

5. In view of the above, the **impugned order is set aside**, and the **matter is remanded to the Tribunal for fresh adjudication of the appeal on merits within a period of three months from the date of receipt of a certified copy of this order**, after affording due opportunity of hearing to the parties. The parties are directed to appear before the Tribunal on 04.05.2026 at 11:00 a.m.

6. The instant writ petition stands **disposed of** accordingly.

April 27, 2026
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(KULDEEP TIWARI)
JUDGE

Whether speaking/reasoned	:	Yes/No
Whether Reportable	:	Yes/No