2026:UHC:3201

HIGH COURT OF UTTARAKHAND AT NAINITAL

Writ Petition Misc. Single No. 2133 of 2025

28 April, 2026

Woodstock School

--Petitioner

Versus

The Union Of India & others

--Respondents

Presence:-
Mr. Pulak Raj Mullick, learned counsel for the petitioner (appeared through V.C.).
Mr. Manoj Kumar, learned CGSC for the Union of India.
Mr. Ravi Sehgal, learned counsel for respondent nos.2 & 3.

Hon'ble Pankaj Purohit, J. (Oral)

Counter affidavit has been filed by respondent nos.2 & 3 is taken on record. Misc. application (IA No.2/2026) stands disposed of accordingly.

2. This writ petition has been filed by the petitioner seeking a writ of mandamus directing the proceedings for both financial years 2017–18 and 2018–19 to be conducted in accordance with law and in compliance with the binding order dated 13.06.2024, passed by CGIT/EPFAT, Lucknow in Appeal No. 32 of 2021, in conformity with the judgment and order dated 15.04.2024 passed by the Hon'ble Karnataka High Court in ***Stone Hill Education Foundation vs. Union of India, reported in 2023 LLR 654***, along with other ancillary reliefs.

3. From perusal of the record, it transpires that the petitioner-school was assessed by respondent no. 2 for the assessment year 2017–18, and accordingly, the petitioner-school was held liable for Provident Fund dues to the tune of Rs. 1,66,69,564/-, and the petitioner was called upon by respondent no. 2 to make payment of the

aforesaid dues. This assessment was carried out by respondent no. 2 under the provisions of Section 7(A) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (for short, "the Act, 1952").

4. Feeling aggrieved, petitioner preferred Appeal No. 32 of 2021, *M/S Woodstock School vs. Regional Provident Fund Commissioner-I, Dehradun & Others* before the Central Government Industrial Tribunal/EPFAT, Lucknow under Section 7(I) of the Act, 1952. The said appeal was decided by the appellate authority vide judgment and order dated 13.06.2024, whereby the assessment order dated 31.03.2021 was set aside and the matter was remanded back to respondent no.2, Regional Provident Fund Commissioner-I, Dehradun, to decide afresh from the stage of show cause notice after giving the parties concerned an opportunity to file their defence and material documents, and after providing an adequate opportunity of hearing, in accordance with law, expeditiously, as per the observations made in the judgment and order dated 13.06.2024.

5. Petitioner, instead of challenging the order dated 13.06.2024, filed the present writ petition seeking a writ of mandamus as stated above. Such a writ petition without challenge to order dated 13.06.2024 passed by CGIT/EPFAT is not maintainable against an order passed by the appellate authority. The appellate authority passed the judgment of remand on the basis of the judgment of the Hon'ble Karnataka High Court in the case of Stone Hill Education Foundation (***Supra***). Thus, the writ petition is not maintainable for the relief claimed by the petitioner. Petitioner should participate before the Regional Provident Fund authority, where the matter was remanded back by the appellate authority.

6. Accordingly, the writ petition cannot be sustained, and the same is dismissed.

7. Pending application, if any, stands disposed of accordingly.

(**Pankaj Purohit, J**.)
28.04.2026

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