

IN THE HIGH COURT OF JHARKHAND AT RANCHI
W.P. (C) No.230 of 2022

M/S Usha Martin Ltd., having its registered office at 2A, Shakesphere Sarini, Kolkata, West Bengal, represented through its Law Officer Subhendu Kumar Lal, S/o Nibaran Kumar Lal, R/o Habichak, Purba Medinipur, P.O. & P.S.-Nandapur, District-Purba Medinipur, West Bengal.

..... Petitioner.

-Versus-

1. Employees' Provident Fund Organization, having its Regional Office at Purulia Highway, P.O.-Azadnagar, P.S.-Mango, Town-Jamshedpur, District-East Singhbhum.
2. Regional Provident Fund Commissioner, Employees Provident Fund Organization, having its Regional Office at Purulia Highway, P.O.-Azadnagar, P.S.-Mango, Town-Jamshedpur, District-East Singhbhum.
3. Assistant Regional Provident Fund Commissioner-cum-Recovery Officer, having its Regional Office at Purulia Highway, P.O.-Azadnagar, P.S.-Mango, Town-Jamshedpur, District-East Singhbhum.

..... Respondents

With
W.P. (C) No.3702 of 2019

M/S Usha Martin Ltd., having its registered office at 2A, Shakesphere Sarini, Kolkata (West Bengal), represented through its Law Officer Subhendu Kumar Lal, S/o Nibaran Kumar Lal, R/o Habichak, Purba Medinipur, P.O. & P.S.-Nandapur, District-Purba Medinipur (West Bengal).

..... Petitioner.

-Versus-

1. Employment Provident Fund Organization, having its Regional Office at Purulia Highway, P.O.-Azadnagar, P.S.-Mango, Town-Jamshedpur, District-East Singhbhum.
2. Regional Provident Fund Commissioner, Employees Provident Fund Organization, having its Regional Office at Purulia Highway, P.O.-Azadnagar, P.S.-Mango, Town-Jamshedpur, District-East Singhbhum.
3. Assistant Regional Provident Fund Commissioner-cum-Recovery Officer, having its Regional Office at Purulia Highway, P.O.-Azadnagar, P.S.-Mango, Town-Jamshedpur, District-East Singhbhum.
4. Branch Manager, HDFC Bank Ltd., 2/6 Sarat Bose Road, Bhowanipur, Kolkata (West Bengal).

..... Respondents

CORAM : HON'BLE MR. JUSTICE RAJESH SHANKAR

For the Petitioner(s) : Mr. Amit Kumar, Advocate

For Respondents-EPFO: Mr. Yogendra Prasad, Advocate

Order No.13

Date: 27.09.2024

1. The W.P. (C) No.230 of 2022 has been filed for quashing the order dated 29th December, 2021 passed by the respondent no.3 only to the limited extent that the amount to the tune of Rs.10,84,622/- earlier recovered from the petitioner's bank account with HDFC, Bank, Sarat Bose Road Branch, Kolkata on 29th October, 2018 has not been adjusted against the final liability amount of Rs.18,37,565/- to be paid by the petitioner as the principal employer in terms with Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter be referred as EPF & MP Act). Further prayer has been made for issuance of direction upon the respondent authorities to adjust the earlier amount of Rs.10,84,622/- recovered from the petitioner's bank account from the final liability of the petitioner decided in terms of the abovementioned impugned order dated 29th December, 2021. So far as W.P. (C) No.3702 of 2019 is concerned, the same has been filed for issuance of direction upon the respondent no.4 to refund the amount of Rs.10,84,622.26/- recovered from the petitioner's account on 29th October, 2018 on the direction of the respondent nos.1 to 3.
2. Mr. Yogendra Prasad, learned counsel appearing on behalf of the respondents-EPFO refers to paragraph nos.4, 5 & 6

of the supplementary counter affidavit dated 4th December, 2023 filed on behalf of the respondent nos.1 to 3 (in W.P. (C) No.230 of 2022), which read as under:

"4. That an amount of Rs.7,52,942.74/- has been deposited on 29.03.2022 vide DD No.624608 dated 25.03.2022 by the petitioner establishment in view of order dated 29.12.2021 passed under section 7A of EPF & MP Act, 1952 wherein the establishment had been directed to deposit an amount of Rs.18,37,565/-.

5. That Rs.10,84,622/- has been recovered from the petitioner establishment vide DD No.008316 dated 29.10.2018 in connection with the order dated 02.06.2017 passed under 14B of the Act whereby the petitioner had been directed to deposit an amount of Rs.42,82,944/- u/s 14B and R.20,75,085/- u/s 7Q of the Act (Total amount Rs.63,58,029/-). Out of that, an amount of Rs.10,84,622/- has been recovered prior to filing/challenging the order. By virtue of WPC 5704 of 2018, the same was allowed vide order dated 16.01.2019 whereby the order passed under Section 14B of the Act was quashed.

6. That therefore, E.P.F.O. is ready to adjust the said recovered amount of Rs.10,84,622/- in accordance with law with a liberty to recover the legally payable contribution and allied dues if any from the establishment."

3. Learned counsel for the petitioner(s) submits that in view of the aforesaid statements made in the supplementary counter affidavit dated 4th December, 2023 filed on behalf of the respondent nos.1 to 3, the grievance of the petitioner(s) raised in both the writ petitions has been redressed.
4. Considering the said submission, there is no need to further proceed in the matter. It goes without saying that

the respondents-EPFO shall proceed in the matter in terms with the paragraph no.6 of the supplementary counter affidavit as quoted hereinabove.

5. The both writ petitions are, accordingly, disposed of.
6. I.A. No.1083 of 2022 is also disposed of.

(Rajesh Shankar, J.)

Vikas/