IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 21st DAY OF JULY, 2026

BEFORE

THE HON'BLE MR. JUSTICE ANANT RAMANATH HEGDE

WRIT PETITION NO. 27440 OF 2024 (L-PF)

C/W

WRIT PETITION NO. 27441 OF 2024 (L-PF)

WRIT PETITION NO. 5923 OF 2025 (L-PF)

IN WP NO. 27440/2024

BETWEEN:

1. SRI. BABU REDDY. S. M.,
AGED ABOUT 74 YEARS,
S/O, MUNISWAMIREDDY,
NO.239, 3RD MAIN, 2ND CROSS,
PRASHANTH LAYOUT, WHITE FIELD,
BANGALORE-560066.
E GPF A/C NO.PY/BOM/6787/1571.

2. SRI. B. VISWANATH.,
AGED ABOUT 72 YEARS,
S/O. LATE B. BYRAPPA,
NO.02, 6TH A MAIN, NEAR MAHALAKSHMI
SWIMMING POOL, S.K.NAGAR,
VTC BANGALORE NORTH,
PO NANDINILAYOUT, BANGALORE - 560 096
GPF A/C NO.PY/BOM/6787/026
OLD PPO NO.PYBOM0002891.

3. SRI. B.P. RANGANATH.,
AGED ABOUT 70 YEARS,
S/O. LATE B. PUTTASHAMANNA,
NO.59/1, GANAPA NILAYA, RAMAIYENGAR ROAD,
V.V.PURAM, BANGALORE-560 004
EPF A/C NO. PY/BOM/6787/902
OLD PPO NO. PY/BOM/00003171.

Digitally signed by
CHANDRASHEKAR
LAXMAN KATTIMANI
Location: HIGH COURT
OF KARNATAKA
DHARWAD BENCH
DHARWAD

4. SRI. KEMPE GOWDA C.M.,
AGED ABOUT 71 YEARS,
S/O. MUNIYAPPA, NO.46,
2ND MAIN, 4TH CROSS, KANAKA LAYOUT,
KADIRENAHALLI, BANASHANKARI 2ND STAGE,
BANGALORE - 560 070. GPF A/C NO.PY/BOM/6787/026.
OLD PPO NO.PYBOM0006787/1131.

5. SRI. T.M. LAKSHMI NARAYANA.,
AGED ABOUT 75 YEARS,
S/O. LATE MALAYAPPA, NO.6/1,
1A, 3RD MAIN, OPP. ANJENYEYA TEMPLE,
N.S.PALYA, B.T.M. 2ND STAGE,
BANGALORE SOUTH BANNERGHATTA ROAD,
BANGALORE 560 076
EPF A/C NO. PY/BOM/6787/909
OLD PO NO. PYBOM00008291.

6. SMT. VIMALA BAI N.,
AGED ABOUT 71 YEARS,
W/O. J.S.PAUUL SUDARSHAN SUVVI,
NO.713, 707 SCHEME, 1ST MAIN MIG,
4TH PHASE, YELAHANKA NEW TOWN,
BANGALORE NORTH, BANGALORE 560 064
GPF A/C NO. PY/BOM/3189
OLD PPO NO. PYBOM6787/22.

7. SRI. NARASIMHA MURTHY N.,
AGED ABOUT 71 YEARS,
S/O. MUNIYAPPA, NO.46,
2ND MAIN, 4TH CROSS, KANAKA LAYOUT,
KADIRENAHALLI, BANASHANKARI 2ND STAGE,
BANGALORE-560 070.
GPF A/C NO.PY/BOM/0006787/000/0001132
OLD PPO NO.PYBOM00008121.

8. SRI. V. RAJESWARA
AGED ABOUT 71 YEARS,
S/O. T. VENKATASWAMY, NO.57,
1ST B MAIN, JAKKASANDRA EXTENSION,
KORAMANGALA 1ST BLOCK,
AGARA BANGALORE-560 034.
GPF A/C NO. PY/BOM/6787/1298
OLD PPO NO. PYBOM00007977.

9. SRI. Y.N. ANJANAPPA,
AGED ABOUT 74 YEARS,
S/O. T. NARAYANAPPA, NO.215/A,
BMP-26, 8TH MAIN, 6TH CROSS,
BEHIND CAUVERY COMPLEX, G.M.PLAYA,
NEW THIPPASANDRA, BANGALORE NORTH,
BANGALORE 560 075.
GPF A/C NO.PY/BOM/6787/1139
OLD PPO NO.PYBOM1660.

10. SRI. G.N. SHIVAREDDY
AGED ABOUT 74 YEARS,
S/O. NARAYANA,
NO.41 A 3RD CROSS,
A SECTOR, AMRUTHANAGAR,
SAHAKARANAGAR P.O. BANGALORE NORTH,
BANGALORE 560 092. OLD PPO NO.PYBOM00002731.

11. SRI. VIVEKANANDA AKKI,
AGED ABOUT 70 YEARS,
S/O. SUGNANAPPA, NO.227,
INCHARA, 2ND CROSS, GANAPATHI BADAVANI,
VIDYANAGAR, SHIMOGA-577 203
GPF A/C NO.PY/BOM/6787/1449
OLD PPO NO.PYBOM00005234.

12. SRI. KHANDU S BHISE,
AGED ABOUT 72 YEARS,
S/O. LATE SHANTHARAM, NO.14,
ASHIRWAD, 10TH A CROSS,
16TH MAIN, NEAR MICO LAYOUT POLICE STATION,
B.T.M. 2ND STAGE, KUVEMPU NAGAR,
BANGALORE SOUTH, BANGALORE-560 076.
GPF A/C NO. PY/BOM/6787/846
OLD PPO NO. PYBOM00003535.

13. SRI. M. PADMANABHA,
AGED ABOUT 72 YEARS,
S/O. H. T. MEENAKSHAIAH, NO.634,
7TH B CROSS, K.R.PURAM,
HASSAN-573 201.
EPF A/C NO.PY/BOM/6787/1321
OLD PPO NO.KN/CKR/15906.

14. SRI. H.N. SUBBASWAMY,
AGED ABOUT 71 YEARS,

S/O. LATE SHRI NANJALAH, NO.132,
7TH CROSS, 13TH MAIN, 5TH SECTOR,
HSR LAYOUT, KORAMANGALA 1ST BLOCK,
AGARA BANGALORE 560 034.
GPF A/C NO. PY/BOM/6787/801
OLD PPO NO.PYBOM00008081.

15. SRI. D.R. SRINIVASAN
AGED ABOUT 70 YEARS,
S/O. SRI. S. MUNISWAMY REDDY,
NO.239, 3RD 2ND CROSS, PRASHANTH LAYOUT,
WHITE FIELD, BANGALORE NORTH,
BANGALORE-560 066
GPF A/C NO. PY/BOM/3713/2749
OLD PPO NO.PYBOM0003119.

16. SRI. KRISHNE GOWDA
AGED ABOUT 68 YEARS,
S/O. LATE MOTE GOWDA,
NELAMANGALA TALUK,
MANDYA DISTRICT-571 432.
GPF A/C NO.PY/BON/00005056
OLD PPO NO.PYBOM00008401.

17. SRI. A.M. NAGESH
AGED ABOUT 66 YEARS,
C/O. H.S.MANJUNATH, NO.31,
ANEKERE, BALAGANGADHAR SWAMIJI ROAD,
PRAMODA LAYOUT, NAYANDAHALLI POST,
MYSORE ROAD, BANGALORE-560 039.
GPF A/C NO. PY/BOM/3713/2131
OLD PPO NO. PYBOM00007334.

18. SRI. AJJEGOWDA D.S.
AGED ABOUT 69 YEARS,
S/O. LATE SANNE GOWDA,
NO.63, LAKSHMI NIVASA, 3RD MAIN, 2ND CROSS,
TAVARAKERE, BANGALORE SOUTH,
BANGALORE-560 029.
GPF A/C NO.PY/BOM/8083/4883.
OLD PPO NO.PYBOM00009922

19. SRI. SRIDHARA M.
AGED ABOUT 69 YEARS,
S/O.H.MUDDAIAH, NO.17, 1ST CROSS,
TAVARAKEDRE MAIN ROAD, NEAR FORUM MALL,

KAVERI LAYOUT, BANGALORE SOUTH,
BANGALORE-560029.
GPF A/C NO. PY/BOM/3713/1019
OLD PPO NO. PYBOM0005320.

20. SRI. H. APPAJAPPA
AGED ABOUT 69 YEARS,
S/O. HOSURAPPA, NO.35, 1ST MAIN ROAD,
2ND CROSS, ISRO LAYOUT, VITTAL VALLEY,
VITTALNAGAR, BANGALORE SOUTH,
BANGALORE-560 078
OLD PPO NO. PYBOM0004438.

21. SRI. GANGAHANUMAIAH
AGED ABOUT 69 YEARS,
S/O. LATE GANGAYA
NO.07,1ST MAIN ROAD, 5TH CROSS,
OPP CHRIST SCHOOL ROAD, BALAJINAGAR,
DHARMARAM COLLEGE, BANGALORE SOUTH,
BANGALORE-560 029
GPF A/C NO.PY/BOM/3713/2593
OLD PPO NO.PYBOM00004545.

22. SRI. M. SRINIVASA MURTHY
AGED ABOUT 71 YEARS,
S/O. MUNISWAMY GOWDA, NO.501,
BHIRAV, 5TH CROSS, 4TH 'A' MAIN,
BHAVANAGIRI, OMBR LAYOUT,
BANASWADI, BANGALORE-560 043
OLD PPO NO. PYBOM0002855.

23. SRI. RANGASWAMY M.
AGED ABOUT 69 YEARS,
C/O. M. RANGASWAMY, NO.08, 5TH CROSS,
BODABANDEANJANAIAH TEMPLE, 1ST MAIN ROAD,
SRIGANDHANAGARA, BANGALORE NORTH,
BANGALORE-560 091
OLD PPO NO. PYBOM0004140.

24. SRI. A.B. BASAVARAJ
AGED ABOUT 68 YEARS,
S/O. C.BASALAH, NO.1434,
SOUTH END 'A' ROAD,
NEAR RAGI GUDDA TEMPLE,
JAYANAGAR 9TH BLOCK,
BANGALORE SOUTH, BANGALORE-560 069

GPF A/C NO. PY/BOM/3713/2853
OLD PPO NO.PYBOM0005936.

25. SRI. KRISHNA MURTHY T.
AGED ABOUT 72 YEARS,
S/O. THIMMARAYANAYDU,
NO.4, REVANNA LAYOUT, HORAMAVU,
BANGALORE-560 043
GPF A/C NO. PY/BOM/3713/2083
OLD PPO NO. PYBOM0003123.

26. SRI. K. JAYARAMAIAH
AGED ABOUT 68 YEARS,
S/O. KALASAIAH, NO.194, 11TH MAIN ROAD,
UDAYA RAVI STUDIO, KALAPPA BLOCK,
SRINAGAR, BENGALURU SOUTH,
BANGALORE-560 050
GPF A/C NO. PY/BOM/3713/2834
OLD PPO NO. PYBOM0005657.

27. SRI. H. NAGARAJA
AGED ABOUT 71 YEARS,
S/O. HANUMANTHAIAH
NO.231. 2ND MAIN, 2ND CROSS,
BEHIND CANARA BANK, MAHALAKSHMIPURAM LAYOUT,
BANGALORE-560086
OLD PPO NO.PYBOM0003006.

28. SRI. A.M. RAMAPPA
AGED ABOUT 68 YEARS,
S/O, LATE MUNIYAPPA, NO.43,
BASAVANNA TEMPLE STREET,
ADUGODI, BENGALURU SOUTH,
BANGALORE-560030
OLD PPO NO.PYBOM0002321.

29. SRI. GOVINDA RAJU
AGED ABOUT 69 YEARS,
S/O. LATE VENKATARANGAIAH,
NO.22/1, 5TH CROSS,
2ND MAIN, NEAR BALAJI THEATRE,
BALAJINAGAR, BANGALORE SOUTH,
BANGALORE-560 029
OLD PPO NO.PYBOM0004684.

30. SRI. L. DASAPPA
AGED ABOUT 70 YEARS,
S/O. LATE LAKSHMANAPPA, NO.G4,
DR. M.H.MARIGOWDA READ,
OPP. CHRIST COLLEGE, BANGALORE DAIRY COLONY,
DHARMARAM COLLEGE, BANGALORE SOUTH,
BANGALORE-560093.
OLD PPO NO.PYBOM0003532.

31. SRI. H.M. GOUDAR
AGED ABOUT 71 YEARS,
S/O. MUDANAGOWDA, NO.46,
KANAKA LAYOUT 2ND MAIN,
KADIRENAHALLI 2ND STAGE,
BANGALORE-560 070.
GPF A/C NO.PY/BOM/3713/0001
OLD PPO NO.PYBOM0003117.

32. SRI. RAMESH K.J.
AGED ABOUT 68 YEARS,
S/O. LATE JAVAREGOWDA,
NO.81, 9TH MAIN, P.E.S.UNIVERSITY, DWARAKANAGAR,
HOSKEREHALLI, BANGALORE SOUTH, BANGALORE-560
085. GPF A/C NO.PY/BOM/3713/2049
OLD PPO NO.PYBOM0005637.

33. SRI. M. DASHARATHA
AGED ABOUT 71 YEARS,
S/O. LATE MALLEGOWDA K.,
NO. 1375, SRI KODILINGESHWARA NILAYA,
NANJUNDAIAH LAYOUT, BEHIND BEGUR
GOVERNMENT HIGH SCHOOL,
DEVARACHIKKANAHALLI ROAD, BEGUR,
BANGALORE SOUTH, BANGALORE-560 068
GPF A/C NO. PY/BOM/3713/1112
OLD PPO NO. PYBOM0008283.

34. SRI. B.M. RAMAIAH
AGED ABOUT 68 YEARS,
S/O. MARUGUDDAIAH, NO.52/5,
5TH CROSS, 2ND MAIN, NEAR BALAJI TALKIES,
BALAJI NAGAR, BANGALORE SOUTH,
BANGALORE-560 029.
GPF A/C NO.PY/BOM/3713/1452
OLD PPO NO.PYBOM0008341.

35. SRI. C. KRISHNAMURTHY
AGED ABOUT 69 YEARS,
S/O. MURTHY NO.436, 2ND FLOOR, 7TH CROSS,
SHASTRI NAGAR, YEDIYUR LAKE, BANGALORE SOUTH,
BANGALORE-560 028.
GPF A/C NO. PY/BOM/3713/1860
OLD PPO NO. PYBOM0004494.

36. SRI. H.S. NAGARAJU
AGED ABOUT 69 YEARS,
S/O. LATE SHESHAPPA, NO.68 SRI RANGA CHAMA,
16TH MAIN, 6TH CROSS, CHAMUNDESHWARI TEMPLE,
BTM 2ND STAGE, BANGALORE SOUTH, BANGALORE.

37. SMT. GEETHA B.S
AGED ABOUT 69 YEARS, W/O. NAGARAJ,
NO.76, 10TH 'B' MAIN ROAD, GIRIAS SHOW ROOM,
1ST BLOCK, JAYANAGAR, BANGALORE SOUTH,
BANGALROE-560 011.
GPF A/C NO. PY/BOM/3713/1815
OLD PPO NO. PYBOM0004553.

38. SRI. K. RAMACHANDRAPPA
AGED ABOUT 70 YEARS,
S/O. KRISHNAPPA, NO.75,
12TH CROSS, BTS MAIN ROAD,
NEAR ADUGODI POST OFFICE, CHINNAYAPALYA,
BANGALORE SOUTH, BANGALORE-560 080.
GPF A/C NO. PY/BOM/3713/1195
OLD PPO NO. PYBOM0008174.

39. SRI. A.D. BHASKAR
AGED ABOUT 69 YEARS, S/O. B.S.ANKALGI,
NO.46, 3RD 'B' CROSS, VIJAYA BANK COLONY
EXTENSION, NEAR RAMAMURTHY NAGAR
RAILWAY BRIDGE, DODDA BANASWADI,
BANGALORE NORTH, BANGALORE-560043
OLD PPO NO.PYBOM0005377.

40. SMT. JAGADAMBA S.R.
AGED ABOUT 69 YEARS,
W/O. MURALI R. NO.273 'B' BLOCK,
FORTUNA GLADE, 5TH MAIN ROAD, VIJAYA BANK
LAYOUT, BILAKEHALLI, BANGALORE-560 076
GPF A/C NO.PY/BOM/3713/1531

OLD PPO NO.PYBOM0004983.

41. SRI. L.N. HANUMATHA REDDY
AGED ABOUT 68 YEARS,
S/O. L.C.NARAYANA SWAMY,
NO.18, 8TH CROSS, 1ST MAIN,
ROYAL RESIDENCY LAYOUT,
NEAR SAI BABA TEMPLE, NYANAPPANAHALLI,
BANNERGHATTA ROAD, BANGALORE SOUTH,
BANGALORE-560 076
GPF A/C NO.PY/BOM/3713/1842
OLD PPO NO.PYBOM0007873.

42. SRI. VENKATARAMAIAH K.N.
AGED ABOUT 68 YEARS,
S/O. NARASIMAIAH,
30/A, 4TH CROSS, NAGAPPA STREET,
OPP. KECS SCHOOL, PALACE GUTTAHALLI,
BANGALORE NORTH, BANGALORE-560 003
OLD PPO NO.PYBOM0003519.

43. SRI. M.R. NAGARAJU
AGED ABOUT 69 YEARS, S/O. REVANASIDDAPPA,
NO.105, 7TH MAIN ROAD, 5TH CROSS,
NEAR BATA SHOW ROOM, SRINIVASNAGAR,
BANGALORE SOUTH, BANGALORE-560 050
GPF A/C NO.PY/BOM/3713/964
OLD PPO NO.PYBOM0005517.

44. SMT. K. SARASWATHAMMA
AGED ABOUT 68 YEARS,
W/O. V. SRINIVASAIAH,
NO.300/1, 3RD CROSS, B.T.S. LAYOUT,
DVG ROAD, NEAR APOLLO PARMACY,
ARAKERE, BANNERGHATTA ROAD,
BILEKAHALLI, BANGALORE SOUTH,
BANGALORE-560 076
OLD PPO NO.PYBOM0005217.

45. SRI. R. SUBBARAYAPPA
AGED ABOUT 72 YEARS,
C/O. S. RAMAIAH,
NO.1152, 14TH MAIN, 8TH CROSS,
BTM 1ST PHASE, BANGALORE SOUTH,
BANGALORE-560 029

GPF A/C NO.PY/BOM/3713/2767
OLD PPO NO.PYBOM000278.

46. SRI. S. SURESH REDDY
AGED ABOUT 68 YEARS,
S/O. SIDDARAMAIAH REDDY,
NO.186, CONFIDENT ARIES DAD CARNATION,
S. MEDHALLI, NEXT TO ESSAR PETROL PUMP,
BIDARGUPPE POST, BIDARGUPPE,
BANGALORE-562 107
OLD PPO NO.PYBOM0005517.

47. SRI. BYREGOWDA
AGED ABOUT 72 YEARS,
S/O. HONNE GOWDA,
'MATHRU NILAYA', 7TH CROSS,
JARAGANAHALLI J.P. NAGAR, 6TH PHASE,
BANGALORE SOUTH, BANGALORE-560 078
GPF A/C NO.PY/BOM/3713/2712
OLD PPO NO.PYBOM0003009.

48. SRI. KEMPARAJU
AGED ABOUT 69 YEARS,
S/O. HANUMANTHARAYAPPA,
NO.18, KUNTANAHALLI, ARALUMALLIGE POST,
BANGALORE RURAL, BANGALORE-561 203
GPF A/C NO.PY/BOM/3713/2816
OLD PPO NO.PYBOM0009874.

49. SRI. MUNIHANUMANTHARAYAPPA
AGED ABOUT 71 YEARS,
S/O. SONNAPPA, LIG 227 C-3 707, CHS,
4TH PHASE, YELAHANKA, NEW TOWN
BANGALORE NORTH, BANGALORE-560 064
GPF A/C NO.PY/BOM/3713/2813
OLD PPO NO.PYBOM0003286.

50. SMT. SUBHASHINI DEVI
AGED ABOUT 63 YEARS,
W/O. C.LINGANNA, JAMUBUSAVARI DINNE,
NEAR JAMUBUSAVARI DINNE BUS STOP,
J.P. NAGAR 8TH PHASE, BANGALORE SOUTH,
BANGALORE-560 083
OLD PPO NO.PYBOM0005170.

51. SRI. GANGAPPA
AGED ABOUT 69 YEARS,
S/O. SIDDAIAH, NO.1332, RAMA MANDIRA ROAD,
11TH CROSS, KAMAKSHIPALYA,
KAVERIPURA, BASVESHWARNAGAR,
BANGALORE NORTH, BANGALORE-560079
GPF A/C NO.PY/BOM/3713/1644
OLD PPO NO.PYBOM0004103.

52. SRI. M. NANJUNDAIAH
AGED ABOUT 68 YEARS,
S/O. LATE MADALAH, NO.5A,
1ST MAIN ROAD, A. LATE MEAR LAST BUS STOP,
DEVARACHIKKANAHALLI, BANGALORE SOUTH,
BANGALORE-560 078
GPF A/C NO. PY/BOM/3713/2448
OLD PPO NO. PYBOM0005476.

53. SRI. SUNDERAJU C.
AGED ABOUT 68 YEARS,
S/O. CHANDRAPPA,
NO.1. S.MADHAHALLI, BIDARAGUPPE,
BANGALORE-562 107
GPF A/C NO.PY/BOM/3713/2842
OLD PPO NO.PYBOM0001483.

54. SRI. SATHEESH G.J.
AGED ABOUT 71 YEARS,
S/O. JAGADEESH G.P., NO.59,
10TH MAIN, 15TH CROSS,
MALLESHWARAM WEST,
BANGALORE-560 055
OLD PPO NO.PYBOM0003277.

55. SMT. NAGARATHANAMMA L.
AGED ABOUT 68 YEARS,
W/O. LATE VENKATESH NO.25, 3RD MAIN,
5TH CROSS, JINANANAGARA,
BANGALORE SOUTH, BANGALORE-560 058
GPF A/C NO. PY/BOM/3713/2341
OLD PPO NO. PYBOM0009839.

56. SRI. K. MAHADEVAIAH,
AGED ABOUT 72 YEARS,
S/O. LATE MUNIGOWDA, NO.159,

KELLAMMA TEMPLE ROAD, HINAKAL,
MYSORE - 570 017
OLD PPO NO. PYBOM0006787/1146.

57. SRI. H.C ESHWARA PRAKASH,
AGED ABOUT 74 YEARS,
S/O. LATE H C CHENNABASAPPA,
NO.16, 16TH MAIN, 1ST CROSS,
VINAYAKANAGARA, JAYALAKSHMIPURAM,
MYSORE 570 012
OLD PPO NO. PYBOM0006787/912.

58. SRI. H.J JAGADISH,
AGED ABOUT 69 YEARS,
S/O. LATE H.P. JEEVENDRAIAH,
MO.7, BLOCK-9, MADHUIVANA LAYOUT,
SRIRAMPURA, 2ND STAGE, MYSORE - 570 012
OLD PPO NO.PYBOM0006787/1284.

(NOTE THE PETITIONER NO.1 TO 58 DO NOT CLAIM
SENIOR CITIZEN BENEFIT)

…PETITIONERS

(BY SRI ABHINAV RAMANAND A., ADVOCATE)

AND:

1. UNION OF INDIA
MINISTRY OF LABOUR AND EMPLOYMENT,
SHRAM SHAKTI BHAWAN, RAFI MARG,
NEW DELHI-110 001.
REPRESENTED BY THE SECRETARY

2. EMPLOYEES PROVIDENT FUND ORGANIZATION
(MINISTRY OF LABOUR AND EMPLOYMENT,
GOVERNMENT OF INDIA),
BHAVISHYA NIDHI BHAWAN,
14-BHIKAJI CAMA PLACE, NEW DELHI-110 066.
REPRESENTED BY THE CENTRAL PROVIDENT FUND
COMMISSIONER (CPFC).

3. THE ADDL. CENTRAL P.F. COMMISSIONER (HQ)
ZONAL OFFICE KARNATAKA: GOA
EMPLOYEES' PROVIDENT FUND ORGANIZATION “KAVERI”,
BHAVISHYA NIDHI
ENCLAVE HMT MAIN ROAD,
JALAHALLI, BENGALURU-560 013.

4. ASST. PF COMMISSIONER,
REGIONAL OFFICE, BOMMSANDRA-2,
KORAMANGALA, ANNAPURNESHWARI COMPLEX,
SY. NO. 37/1, 6TH MAIN, SINGASANDRA,
HOSUR MAIN ROAD, BANGALORE-560068.

5. THE REGIONAL PF COMMISSIONER - I
REGIONAL OFFICE, KORAMANGALA,
BENGALURU-560 068.

6. THE KARNATAKA CO-OPERATIVE
MILK PRODUCERS' FEDERATION LIMITED
KMF COMPLEX, M.H. MARIGOWDA ROAD,
HOSUR ROAD, BENGALURU - 560 027.
REPRESENTED BY ITS MANAGING DIRECTOR.

7. BENGALURU URBAN, BENGALURU RURAL
AND RAMANAGARA DISTRICT COOPERATIVE
MILK PRODUCERS' SOCIETIES UNION LTD.,
DR. M.H.MARI GOWDA ROAD,
BENGALURU - 560 029.
REPRESENTED BY MANAGING DIRECTOR.

…RESPONDENTS

(BY SRI THIMMANNA BHAT, CGC FOR R1,
SMT. NANDITA HALDIPUR, ADVOCATE FOR R2 TO R5,
SRI PRASHANTH B R, ADV. FOR R6,
SRI B.L. SANJEEV, ADV. FOR R7)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO ISSUE A WRIT IN THE NATURE OF CERTIORARI QUASHING THE ACTION OF THE PF AUTHORITIES, I.E., R-5 IN ISSUING THE FOLLOWING COMMUNICATIONS VIDE ANNEXURE-P,P1 TO P33 AND ETC.,.

IN WP NO. 27441/2024

BETWEEN:

1. SRI. GURUVAYYA N GOWDA
AGED ABOUT 69 YEARS,
S/O. NEELAKAPUTTEGOWDA, NAGASIRI,
ANANDA DA MARGA, I MAIN ROAD,
SARASWATHI PURAM, TUMKUR-572 105.

2. SRI. K.BASANAGOWDA,
AGED ABOUT 72 YEARS,
S/O. SHANKARA GOWDA, NO.55,
3RD MAIN, 5TH CROSS, I BLOCK,
KUVEMPU NAGAR, TUMKUR-572 101.

3. SRI. M.G.RUDRAIAH
AGED ABOUT 70 YEARS,
S/O. M.B.GANGANNA,
SRI VEERABHADRASWAMY KRUPA,
8TH CROSS, KRISHNA NAGARA, SIT,
TUMKUR-572 102.

4. SRI. B.M.NARAYANSWAMY
AGED ABOUT 69 YEARS,
S/O. MUDALAPPA, NO.687,
SRILAKSHMI VENKATESHWAR NILAYA,
MAHALAKSHMI NAGAR, 2ND CROSS,
GUBBI TALUK, TUMKUR-572 216.

5. SRI. N. BASAPPA
AGED ABOUT 68 YEARS,
S/O. NANJUNDAPPA, BASAVA SADHAN,
3RD MAIN, 4TH CROSS, GOKUL,
TUMKUR-572 101.

6. SRI. RAMANJANA REDDY,
AGED ABOUT 68 YEARS,
S/O. N. ANJANAPPA,
DOMMATHAMARI POST, PAVAGADA,
TUMKUR-561 202.

7. SRI. K.P. RAJASHEKARAIAH
AGED ABOUT 64 YEARS,
S/O. PUTTASHANKARAIAH,
SHANKARA NILAYA, KADABA POST,
GUBBI TALUK, TUMKUR-572 219.

8. SRI. C. GANGAIAH
AGED ABOUT 66 YEARS,
S/O. CHIKKANNA,
SRI. VENKATESHWARA NILAYA,
NO.246, 5TH CROSS, KUVEMPU NAGAR,
NEW EXTN, GUBBI TALUK, TUMKUR-572 216.

9. SRI. N. NAGARAJAIAH
AGED ABOUT 73 YEARS,
S/O. K.P.NARASAPPA,
NARASIMHASWAMY NILAYA,
MANDAR ROAD, GOKUL EXTENSION,
TUMKUR-572 101.

10. SRI. B.S.MANJUNATH
AGED ABOUT 69 YEARS,
S/O. B. SRINIVASMURTHY,
NO.17, LAKSHMI VENKATESWAR NILAYA,
6TH MAIN, 2ND CROSS, JAYANAGAR WEST,
SETTIHALLI POST, TUMKUR-572 102.

11. SRI. T.S.HANUMANTHARAYAPPA
AGED ABOUT 69 YEARS,
S/O. SANJEEVAPPA, NO.446,
ARALIMARA PALYA, TUDA LAYOUT,
SIRA GATE, TUMKUR-572 106.

12. SRI. P. MAHENDRA
AGED ABOUT 68 YEARS,
S/O. K. PALAPPA, 831, 11TH CROSS,
LAXMI NARASIMHA NILAYA,
BEHIND POLICE QUARTERS,
SIT EXTN, TUMKUR-572 103.

13. SRI. M. RUDRESHI
AGED ABOUT 70 YEARS,
S/O. VEERABHADRAIAH,
SRI RUDRESHWARA KRUPA LAL
BAHADUR SHASTRI ROAD, BEHIND WATER TANK,
VIDYANAGAR, TUMKUR-572 103.

14. SRI. P. PUTTAIAH
AGED ABOUT 74 YEARS,
S/O. PAPANNA HARSHA NILAYA, SIT EXTN,
12TH CROSS, TUMKUR-572 103.

15. SRI. CHIKKA GANGAIAH C.
AGED ABOUT 69 YEARS,
S/O. CHIKKANARASAIAH,
DODDAMALAVADI, BHAKTARAHALLI POST,
KUNIGAL, TUMKUR-573 130.

16. SRI. M VISWESHWARA
AGED ABOUT 74 YEARS,
S/O.MURIGAPPA, VEERABHADRA SWAMY NILAYA,
5TH B CROSS, 1 LINK ROAD,
MARUTHI NAGAR, TUMKUR 572 103.

17. SRI. B N CHIKKAPPA
AGED ABOUT 70 YEARS,
S/O. NARASAPPA, BHIMANA KUNTE,
KOTAGARAL HALLI, POST DODDERI HOBLI,
MADHUGIRI, TUMKUR-572 132.

18. SRI. G DAYANADA NAIK
AGED ABOUT 66 YEARS,
S/O. N.D.GOVINDAIAH, D.NO.6/6,
MARUTHI NILAYA, TUDA LAYOUT,
SIRA GATE, TUMUR-572 106.

19. SRI. H.N.SHANTHARAM
AGED ABOUT 69 YEARS,
S/O. NANJAPPA,
SRI GAYATHRI NJALAYA, OPP. CAR TANK BUILDING,
NEAR MASJID, B.H.ROAD, HAGGERE, NEW EXTN,
SRI SIDDARTH NAGAR, TUMKUR 572 107.

20. SRI. T.V. I NAGARATHNAMMA
AGED ABOUT 70 YEARS,
D/O. V.C. RAJANNA,
SAPTHAGIRI, 2ND CROSS, 3RD LINK ROAD,
VISHWANNA LAYOUT, SHANTHI NAGAR,
TUMKUR-572 101,

21. SRI. P NANJUNDAPPA
AGED ABOUT 71 YEARS,
C/O. PUTTA MADAIAH,
HUTRIDURGA JOBLI IPPADI,
KUNIGAL TALUK, TUMKUR - 572126.

22. SRI. V.G.HEGDE
AGED ABOUT 71 YEARS,
S/O. GANGADHAR HEGDE,
MIGL/39, K.H.B. COLONY, SIRA GATE,
TUMKUR-572 102.

23. SRI. N.S. VIJAYARAJ
AGED ABOUT 68 YEARS,
S/O. N.K.SEETHARAMAIAH,
RAGHVENDRA SADANA, 10TH CROSS,
SAPTHAGIRI EXTN, SS PURAM POST,
TUMKUR-572 101.

24. SRI. LAKSHMANA
AGED ABOUT 69 YEARS,
S/O. MUDDAIAH, IN FRONT OF SAPTHAGIRI TENT,
UPPARAHALLI, TUMKUR-572 102.

25. SRI. SHIVANNA
AGED ABOUT 69 YEARS,
S/O.PUTTAPPA, NANDINI KSHEERA,
SANKEERNA QUTRS, NO.C9, N.H.206,
MALLASANDRA, TUMKUR-573 107.

26. SRI. BASAVARAJU
AGED ABOUT 70 YEARS,
S/O. B. LINGEGOWDA,
BYADUNUR VILLAGE, PAVAGADA,
TUMKUR-561 202.

27. SRI. M. LAKSHMAN
AGED ABOUT 70 YEARS
S/O. LATE VEERAKYATHAIAH
RAGHAVENDRA NILAYA, VIDYANAGARA,
SHIRA, TUMAKURU 5721237.

28. SRI. B. SIDDALINGAPPA
AGED ABOUT 71 YEARS,
S/O. LATE A. S. BYRAPPA DWARALU,
SHIRA TALUK, LAKSHMISAGAR,
TUMAKURU- 572139.

29. SRI. NANJAPPA .S
AGED ABOUT 72 YEARS,
S/O. LATE SIDDAPPA, GOKULA EXTENSION,
NEAR TALUK OFFICE, BEHIND GURU BHAVANA,
KORRATEGERE TOWN, TUMAKURU-572129.

30. SRI. N. P. MANJUNATH
AGED ABOUT 68 YEARS,
S/O. LATE N. PUTTANNA, ABHIST,
OPP HMT, 2ND MAIN, MAHALAKMINAGARA,

TUMAKURU - 572013.

31. SRI. B. DASAPPA,
AGED ABOUT 69 YEARS,
S/O. BAJJAIAH,
VISHWABHARATHI COLLEGE ROAD,
MALLASANDRA AT AND POST KASABA
HOBLI TUMAKURU - 572 107.

32. SRI. C. LAKSHMINARASE GOWDA
AGED ABOUT 72 YEARS,
S/O. B. P. K.CHIKKANARASE GOWDA
K R. EXTENSION, MADHUGIRI (RURAL),
TUMAKURU-5 72132

33. SRI. R. NARAYANASWAMY
AGED ABOUT 69 YEARS,
S/O. RAMAIAH, GOKULA NIVAS,
6TH CROSS, 2ND MAIN,
80 FEET ROADS 72 HALAKSHMINAGARA,
BATAVADI, TUMAKURU-572103.

34. SRI G. RAJANNA GOWDA
AGED ABOUT 72 YEARS,
C/O. LATE GOVINDA GOWDA,
GIDUGANAHALLI, MADALURU POST,
SHIRA TALUK, TUMAKURU-572137.

(THE PETITIONER NOS.1 TO 34 DO
NOT CLAIM SENIOR CITIZEN BENEFIT)

...PETITIONERS

(BY SRI ABHINAV RAMANAND A., ADVOCATE)

AND:

1. UNION OF INDIA,
MINISTRY OF LABOUR AND EMPLOYMENT,
SHRAM SHAKTI BHAWAN, RAFI MARG,
NEW DELHI-110 001,
REPRESENTED BY THE SECRETARY.

2. EMPLOYEES PROVIDENT FUND ORGANIZATION
(MINISTRY OF LABOUR AND EMPLOYMENT,
GOVERNMENT OF INDIA), BHAVISHYA NIDHI BHAWAN,

14-BHIKAJI CAMA PLACE, NEW DELHI-110 066.
REPRESENTED BY THE CENTRAL PROVIDENT FUND
COMMISSIONER (CPFC).

3. THE REGIONAL PF COMMISSIONER
EPFO REGIONAL OFFICE PEENYA, NO.62,
3RD CROSS, INDUSTRIAL ESTATE SUBRUB,
YESHWANTHPURA 2ND STAGE,
BENGALURU-560 022.

4. THE REGIONAL PF COMMISSIONER
EPFO, REGIONAL OFFICE, TUMKUR,
1ST MAIN, 1ST CROSS, CHAMUNDESHWARI NAGAR,
NEAR TUDA PARK, SIRAGATE, TUMKUR-572 106.

5. THE KARNATAKA CO-OPERATIVE
MILK PRODUCERS' FEDERATION LIMITED,
(A SOCIETY REGISTERED UNDER THE KARNATAKA
CO OPERATIVE SOCIETIES ACT, 1959)
KMF COMPLEX, M.H. MARIGOWDA ROAD,
HOSUR ROAD, BENGALURU 560 029,
REPRESENTED BY ITS MANAGING DIRECTOR.

6. TUMAKURU DISTRICT CO OPERATIVE
MILK PRODUCERS SOCIETIES
UNION LTD., (A SOCIETY REGISTERED UNDER THE
KARNATAKA CO OPERATIVE SOCIETIES ACT, 1959)
B H ROAD, MALLASANDRA, TUMKUR-572 107
REPRESENTED BY MANAGING DIRECTOR.

...RESPONDENTS

(BY SRI THIMMANNA BHAT, CGC FOR R1,
SMT. NANDITA HALDIPUR, ADV. FOR R2 TO R4,
SRI PRASHANTH B R, ADV. FOR R5 AND R6)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO (A) ISSUE A WRIT IN THE NATURE OF CERTIORARI QUASHING THE ACTION OF THE PF AUTHORITIES I.E., R-4 IN ISSUING NOTICE OF INTIMATION FOR REVISION OF PENSION ARBITRARILY AND WITHOUT ANY REASONED ORDER PURSUANT TO THE COMMUNICATION AND RESTORE THE PF PENSION FIXED AS PER THE FOLLOWING COMMUNICATIONS/ORDERS VIDE ANNEXURE-P, P1 TO P30 AND ETC.,.

IN WP NO. 5923/2025

BETWEEN:

SRI. I. R. RAMALINGE GOWDA
AGED ABOUT 70 YEARS,
S/O. LATE RAJU,
R/AT NO.737/A, 2ND MAIN, KCHS LAYOUT,
NAGADEVANAHALLI, BENGALURU-560 056.
GPF A/C NO 00006787/000/0000984
AADHAR NO. 5849 5236 1516.

...PETITIONER

(BY SRI ABHINAV RAMANAND A., ADVOCATE)

AND:

1. UNION OF INDIA,
   MINISTRY OF LABOUR AND EMPLOYMENT,
   SHRAM SHAKTI BHAWAN, RAFI MARG,
   NEW DELHI-110 001.
   REPRESENTED BY THE SECRETARY

2. EMPLOYEES PROVIDENT FUND ORGANISATION
   (MINISTRY OF LABOUR AND EMPLOYMENT,
   GOVERNMENT OF BHAVISHYA NIDHI BHAWAN,
   14-BHIKAJI CAMA PLACE, NEW DELHI-110 066.
   REPRESENTED BY THE CENTRAL PROVIDENT FUND
   COMMISSIONER (CPFC).

3. THE REGIONAL PROVIDENT COMMISSIONER
   EPFO, BHAVISHYA NIDHI BHAWAN, NO.13,
   RAJA RAM MOHAN ROY, ASHOK NAGAR,
   BANGALORE - 560 025.

4. ASST PF COMMISSIONER
   REGIONAL OFFICE, BOMMSANDRA-2,
   KORAMANGALA, ANNAPURNESHWARI COMPLEX,
   SY. NO. 37/1, 6TH MAIN, SINGASANDRA,
   HOSUR MAIN ROAD, BANGALORE- 560 068.

5. THE KARNATAKA COOPERATIVE
   MILK PRODUCERS' FEDERATION LIMITED
   (A SOCIETY REGISTERED UNDER THE
   KARNATAKA CO OPERATIVE SOCIETIES ACT, 1959)
   KMF COMPLEX, M.H. MARIGOWDA ROAD,

HOSUR ROAD, DHARWAD -560 029.
REPRESENTED BY ITS MANAGING DIRECTOR.

...RESPONDENTS

(BY SRI JAYAKARA SHETTY H., CGC FOR R1,
SMT. NANDITA HALDIPUR, ADV. FOR R2 TO R4,
SRI PRASHANTH B R., ADV. FOR R5)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA PRAYING TO (A) ISSUE A WRIT IN THE NATURE OF CERTIORARI QUASHING THE ACTION OF THE PF AUTHORITIES, I.E., RESPONDENT NO.3 IN ISSUING THE COMMUN DATED 14.11.2023 BEARING NO.KN/PF/RO/(KOR)/POHW-REJ/PYBOM/259 AT ANNEXURE – 'N' AND ETC.,.

THESE PETITIONS HAVING BEEN HEARD AND RESERVED FOR ORDERS ON 28TH APRIL, 2026 AND COMING ON FOR PRONOUNCEMENT THIS DAY, THE COURT PRONOUNCED THE FOLLOWING:

CORAM: HON'BLE MR. JUSTICE ANANT RAMANATH HEGDE

CAV ORDER

In this batch of writ petitions, the common question that arises for consideration is whether the petitioners are entitled to the ***'higher pension'*** benefit extended to them pursuant to the judgment of the Apex Court in ***R.C. Gupta and Others v. Regional Provident Fund Commissioner, Employees Provident Fund Organisation and Others***[1] or whether such benefit stands withdrawn or unavailable in view of the subsequent judgment of the Apex Court in ***Employees***

[1](2018) 14 SCC 809

Provident Fund Organisation and Another v. Sunil Kumar B. and Others[2].

2. The petitioners were employees of unexempted establishments and retired prior to 01.09.2014, i.e., before the amendment to paragraph 11 of the Employees' Pension Scheme, 1995, which came into effect from 01.09.2014.

3. The petitioners claim that, prior to their retirement, the petitioners and and their respective employers contributed to the Employees' Provident Fund Scheme formed under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

4. The petitioners further claim that they were members of the Employees' Pension Scheme, 1995 and that the requisite contributions were being remitted to the Pension Fund in accordance with the provisions of the said Scheme.

5. The petitioners also claim that contributions to the Employees' Provident Fund were made on their actual/higher salary and were not restricted to the statutory wage ceiling applicable for determining pensionable salary.

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[2](2023) 12 SCC 701

6. After their retirement, however, the petitioners were paid pension calculated with reference to the pensionable salary subject to the statutory wage ceiling and not with reference to their actual/higher salary.

7. The Apex Court, in *R.C. Gupta*, supra, considered the provisions of the Employees' Pension Scheme, 1995 as it stood before the amendment held that paragraph 11(3) of the Scheme did not prescribe a cut-off date for exercising the option for contribution on the actual higher salary than the ceiling limit fixed under the scheme. The Court further held that where contributions to the Provident Fund had already been made on actual/higher salary, the employees could not be denied the benefit of pension on higher salary merely on the ground of delay in exercising the option, subject to the requisite adjustment/transfer of funds to the Pension Fund.

8. The petitioners claim that, pursuant to the judgment in *R.C. Gupta*, supra, the Employees' Provident Fund Organisation (for short, "EPFO") permitted them to exercise the joint option for pension on higher salary. Thereafter the requisite amount representing the differential contribution payable to the Pension Fund was recovered from the petitioners

from their Provident Fund benefits already paid to them. The EPFO thereafter started paying pension calculated on the petitioners' actual/higher salary.

9. The Apex Court, in *Sunil Kumar B.*, supra, considered the constitutional validity of the amendments made in 2014 to the Employees' Pension Scheme, 1995. While upholding the validity of the amendment and reading down certain provisions, the Apex Court recorded its conclusions in paragraph 44 of the judgment.

> ***"44.*** *We accordingly hold and direct:*
>
> ***(i).*** *The provisions contained in Notification No. GSR 609(E) dated 22-8-2014 are legal and valid. So far as present members of the fund are concerned, we have read down certain provisions of the Scheme as applicable in their cases and we shall give our findings and directions on these provisions in the subsequent sub-paragraphs.*
>
> ***(ii).*** *Amendment to the Pension Scheme brought about by Notification No. GSR 609(E) dated 22-8-2014 shall apply to the employees of the exempted establishments in the same manner as the employees of the regular establishments. Transfer of funds from the exempted establishments shall be in the manner as we have already directed.*
>
> ***(iii).*** *The employees who had exercised option under the proviso to Para 11(3) of the 1995 Scheme and continued to be in service as on 1-9-2014, will be guided by the amended provisions of Para 11(4) of the Pension Scheme.*

(iv). *The members of the Scheme, who did not exercise option, as contemplated in the proviso to Para 11(3) of the Pension Scheme (as it was before the 2014 Amendment) would be entitled to exercise option under Para 11(4) of the post amendment Scheme. Their right to exercise option before 1-9-2014 stands crystallized in the judgment of this Court in R.C. Gupta. The Scheme as it stood before 1-9-2014 did not provide for any cut-off date and thus those members shall be entitled to exercise option in terms of Para 11(4) of the Scheme, as it stands at present. Their exercise of option shall be in the nature of joint options covering pre-amended Para 11(3) as also the amended Para 11(4) of the Pension Scheme.*

(v). *There was uncertainty as regards validity of the post amendment Scheme, which was quashed by the aforesaid judgments of the three High Courts. Thus, all the employees who did not exercise option but were entitled to do so but could not due to the interpretation on cut-off date by the authorities, ought to be given a further chance to exercise their option. Time to exercise option under Para 11(4) of the Scheme, under these circumstances, shall stand extended by a further period of four months. We are giving this direction in exercise of our jurisdiction under Article 142 of the Constitution of India.*

(vi). *Rest of the requirements as per the amended provision shall be complied with.*

(vii). *The employees who had retired prior to 1-9-2014 without exercising any option under Para 11(3) of the pre-amendment Scheme have already exited from the membership thereof. They would not be entitled to the benefit of this judgment.*

(viii). *The employees who have retired before 1-9-2014 upon exercising option under Para 11(3) of the 1995 Scheme shall be covered by the provisions of Para 11(3) of the Pension Scheme as it stood prior to the amendment of 2014.*

> ***(ix).*** *The requirement of the members to contribute @ 1.16% of their salary to the extent such salary exceeds Rs 15,000 per month as an additional contribution under the amended Scheme is held to be ultra vires the provisions of the 1952 Act. But for the reasons already explained above, we suspend operation of this part of our order for a period of six months. We do so to enable the authorities to make adjustments in the Scheme so that the additional contribution can be generated from some other legitimate source within the scope of the Act, which could include enhancing the rate of contribution of the employers. We are not speculating on what steps the authorities will take as it would be for the legislature or the framers of the Scheme to make necessary amendment. For the aforesaid period of six months or till such time any amendment is made, whichever is earlier, the employees' contribution shall be as stopgap measure. The said sum shall be adjustable on the basis of alteration to the Scheme that may be made.*
>
> ***(x).*** *We agree with the view taken by the Division Bench in R.C. Gupta so far as interpretation of the proviso to Para 11(3) (pre-amendment) Pension Scheme is concerned. The fund authorities shall implement the directives contained in the said judgment within a period of eight weeks, subject to our directions contained earlier in this paragraph."*

10. The conclusions contained in clauses (v) and (vi) of paragraph 44 of the said judgment, which have a bearing on the controversy.

11. Interpreting clauses (v) and (vi) of paragraph 44 of the judgment in *Sunil Kumar B.*, supra, the EPFO has taken the view that the petitioners, having retired prior to 01.09.2014

without having exercised the option under paragraph 11(3) of the pre-amended Scheme during their service, are not entitled to pension on higher salary. On that basis, the EPFO has stopped payment of the higher pension earlier sanctioned and being paid to the petitioners.

12. Aggrieved by the said action, the petitioners are before this Court.

13. Learned counsel appearing for the petitioners contends that the judgment of the Apex Court in *Sunil Kumar B.*, supra, is misconstrued by the EPFO. The Apex Court, while deciding *Sunil Kumar B.*, supra, expressly approved the view taken in *R.C. Gupta*, supra. Referring to the observations made in *Sunil Kumar B., supra,* on the correctness of the decision in *R.C. Gupta*, supra, learned counsel would contend that it is not open to the EPFO to withdraw a benefit already extended to the petitioners in terms of the law declared by the Apex Court in *R.C. Gupta,* supra.

14. It is further urged that, acting on the judgment in *R.C. Gupta*, supra, the EPFO permitted the petitioners to exercise the joint option after their retirement. The EPFO

thereafter determined and recovered the differential amount from the Provident Fund contributions made on actual/higher salary and paid pension on higher salary. Thus, according to the petitioners, the exercise of option was accepted, acted upon and implemented by the EPFO before the judgment in *Sunil Kumar B.*, supra.

15. In these circumstances, it is contended that the subsequent action of the EPFO withholding or discontinuing pension on higher salary, which had already been sanctioned and disbursed pursuant to the judgment in *R.C. Gupta*, supra is arbitrary and impermissible in law.

16. The respondent-EPFO has opposed the petitions and has filed its written submissions. The contentions urged on behalf of the EPFO may be summarized as follows:

(a) The petitioners did not contribute to the Pension Fund on wages exceeding the statutory wage ceiling and did not exercise the option contemplated under paragraph 11(3) of the Employees' Pension Scheme, 1995 when their salary exceeded the pensionable salary ceiling or while

the petitioners continued to be members of the Pension Fund.

(b) The petitioners retired prior to 01.09.2014, received their Provident Fund accumulations in accordance with the Employees' Provident Fund Scheme, 1952 and, upon retirement, exited from the membership of the Pension Fund.

(c) The petitioners were receiving pension calculated on the basis of contributions made to the Pension Fund subject to the statutory wage ceiling. Having failed to exercise the option for pension on higher salary while they were in service, the petitioners cannot claim such benefit after retirement.

(d) In view of the law declared by the Apex Court in *Sunil Kumar B.*, supra, the petitioners, having retired prior to 01.09.2014 without exercising the option contemplated under paragraph 11(3) of the pre-amended Scheme, are not entitled to pension on higher salary.

(e) The option under paragraph 11(3) could be exercised only by members of the Pension Fund while they

continued to be in service and members of the Scheme. Upon retirement, their membership having ceased, no option could validly be exercised thereafter.

17. The Court has considered the rival contentions urged at the Bar and perused the material on record.

18. Certain facts relevant to the adjudication of the controversy are either admitted or are not seriously in dispute. They are as follows:

(a) The petitioners retired prior to 01.09.2014.

(b) During their service, the petitioners were members of the Provident Fund as well as the Pension Fund governed by the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and the Schemes framed thereunder.

(c) The petitioners were employees of un-exempted establishments.

(d) The petitioners did not exercise the option contemplated under paragraph 11(3) of the pre-amended Employees'

Pension Scheme, 1995 for contribution to the Pension Fund on actual/higher salary while they were in service.

(e) After their retirement and pursuant to the judgment of the Apex Court in *R.C. Gupta*, supra, the petitioners exercised the joint option for pension on actual/higher salary.

(f) The petitioners exercised option for higher contribution on the pension fund the petitioners returned/remitted, or permitted adjustment of, the differential amount representing the employer's contribution required to be transferred from the Provident Fund to the Pension Fund.

(g) The EPFO accepted and acted upon the option exercised by the petitioners and commenced payment of pension calculated on actual/higher salary.

19. In the backdrop of the aforesaid undisputed facts, the principal question that requires consideration is whether the judgment in *Sunil Kumar B.*, supra, has the effect of nullifying or taking away the benefit already extended to the petitioners by the EPFO pursuant to the judgment in *R.C. Gupta*, supra.

20. From the facts obtained in ***R.C. Gupta***, supra, it is evident that the employee/petitioner therein intended to exercise the option for contribution to the Pension Fund on salary exceeding the statutory wage ceiling. The request was rejected by the EPFO. The employee approached the High Court. The learned Single Judge upheld the claim. The order of the learned Single Judge was, however, set aside in Writ Appeal. By judgment dated 04.10.2016, the Apex Court upheld the claim of the employee. The Apex Court took the view that paragraph 11(3) of the Pension Scheme did not prescribe a cut-off date for exercising the option. The Court also held that the employees could not be denied the benefit merely because the option had not been exercised within a particular period. Paragraphs 6 and 7 of the said judgment, being relevant, are extracted hereunder:

> **"6.** Clause 11(3) of the Pension Scheme is in the following terms:
>
> **"11.** ***Determination of pensionable salary***.—(1)-(2) * * *
>
> (3) The maximum pensionable salary shall be limited to [rupees six thousand and five hundred/Rs 6500] per month:
>
> [Provided that if at the option of the employer and employee, contribution paid on salary exceeding [rupees six thousand and

five hundred/Rs 6500] per month from the date of commencement of this Scheme or from the date salary exceeds [rupees six thousand and five hundred/Rs 6500] whichever is later, and 8.33% share of the employers thereof is remitted into the Pension Fund, pensionable salary shall be based on such higher salary.]"

7. Reading the proviso, we find that the reference to the date of commencement of the Scheme or the date on which the salary exceeds the ceiling limit are dates from which the option exercised are to be reckoned with for calculation of pensionable salary. *The said dates are not cut-off dates to determine the eligibility of the employer-employee to indicate their option under the proviso to Clause 11(3) of the Pension Scheme.* A somewhat similar view that has been taken by this Court in a matter coming from the Kerala High Court, wherein Special Leave Petition (C) No. 7074 of 2014 filed by the Regional Provident Fund Commissioner was rejected by this Court by order dated 31-3-2016. *A beneficial scheme, in our considered view, ought not to be allowed to be defeated by reference to a cut-off date, particularly, in a situation where (as in the present case) the employer had deposited 12% of the actual salary and not 12% of the ceiling limit of Rs 5000 or Rs 6500 per month, as the case may be."*

(emphasis supplied)

21. The Apex Court in paragraph No.7 extracted above held that a beneficial scheme ought not to be permitted to be defeated by reference to a cut-off date that was not contemplated by the Scheme itself, particularly

when contributions to the Provident Fund had already been made by the employer on the actual salary drawn by the employees.

22. In paragraph No.10 extracted below, the Apex Court has held that "*All that the Provident Fund Commissioner is required to do in the case is an adjustment of accounts which in turn would have benefited some of the employees. At best what the Provident Commissioner could do and which we permit him to do under the present order is to seek a return of all such amounts that the employees concerned may have taken or withdrawn from their provident fund account before granting them the benefit of the proviso to Clause 11(3) of the Pension Scheme.*"

23. In view of the judgment in *R.C. Gupta*, supra, if:

(a) where contributions to the Provident Fund had already been made on actual/higher salary,

and

(b) the transfer of the requisite differential amount to the Pension Fund is only an adjustment in the books of account,

then merely because the option had not been exercised within a period which was not prescribed by the Scheme, the employees should not to be deprived of the benefit of higher pension on higher salary when the requisite amount is already paid albeit under a different head.

24. It is not in dispute that, after the judgment in *R.C. Gupta*, supra, the EPFO permitted the petitioners herein to exercise the joint option for pension on higher salary. Though the petitioners had already retired, the EPFO accepted such options, quantified the differential contribution required to be credited to the Pension Fund, recovered the requisite amount from the petitioners, and thereafter commenced payment of pension calculated on their actual/higher salary.

25. Thus, the petitioners are not making a fresh claim to exercise of an option after the judgment in *Sunil Kumar B., supra*; but challenging the withdrawal of benefits conferred pursuant to judgment in ***R.S. Gupta,*** supra, which, according to the petitioners, had already been granted and implemented pursuant to the law declared in *R.C. Gupta*, supra.

26. In *Sunil Kumar B.*, supra, the Apex Court was principally concerned with the validity of the amendments made in 2014 to the Employees' Pension Scheme, 1995. While upholding the amendment, and reading down certain provisions, the Apex Court classified the employees/members into different categories. Insofar as employees who had retired prior to 01.09.2014 are concerned, the Court held that those who had exercised the option under paragraph 11(3) of the pre-amended Scheme would be governed by the provisions of paragraph 11(3) as it stood prior to the amendment. In respect of employees who had retired prior to 01.09.2014 without exercising such option and had already exited from the membership of the Pension Fund were held not entitled to the benefit of the directions issued in *Sunil Kumar B., supra.*

27. At the same time, it is significant that the Apex Court in *Sunil Kumar B.*, supra, held that the decision in *R.C. Gupta,* supra, and expressly approved the view taken therein. The judgment in *R.C. Gupta,* supra, has neither been overruled nor declared to be incorrectly decided.

28. The principle recognized in *R.C. Gupta,* supra,—*that where contribution had already been made on actual/higher salary, transfer of the requisite differential amount to the Pension Fund would substantially involve an adjustment of accounts*—therefore continues to hold the field, subject to certain riders contained in *Sunil Kumar B., supra.*

29. It is relevant to notice that the petitioners are not asserting the right to exercise the option for higher contributions/pension for the first time after the judgment in *Sunil Kumar B., supra.* The petitioners contend that the their right to higher pension is crystallized because of higher contribution already made before R.C. Gupta's case, supra, and option exercised before *Sunil Kumar's* case, *supra* and option exercised and implemented before Sunil Kumar's case, supra, by paying requisite differential amount from the provident fund withdrawals.

30. The question, therefore, is not whether a retired employee who had never exercised an option can now claim the benefit of pension on higher salary contrary to the dictum of Apex Court in *Sunil Kumar B.,* supra. The

question is whether an option exercised pursuant to *R.C. Gupta*, supra, accepted and implemented by the EPFO before the judgment in *Sunil Kumar B., supra*, and followed by actual payment of pension on higher salary, can be treated as invalid by applying the conclusions in *Sunil Kumar B., supra.*

31. It is relevant in this context that *R.C. Gupta*, supra, proceeded on the interpretation of paragraph 11(3) of the pre-amended Scheme and held that the said provision did not prescribe a cut-off date for exercise of the option. The Apex Court also took note of the manner in which the Scheme had operated and the fact that contributions on actual salary had already been received into the Provident Fund account. It was in that context that the Court held that the requisite transfer to the Pension Fund could be effected by adjustment and that the benefit of the beneficial pension scheme ought not to be denied on a technical construction of the provision.

32. It is to be noticed that the judgment in *Sunil Kumar B.*, supra, does not expressly direct that joint options already accepted and implemented by the EPFO pursuant to

the judgment in *R.C. Gupta,* supra, must be reopened and cancelled, nor does it direct recovery or withdrawal of pension on higher salary already sanctioned pursuant to such accepted options.

33. The declaration in *Sunil Kumar B., supra,* that employees who retired prior to 01.09.2014 without exercising the option and who had already exited from the membership of the Pension Fund would not be entitled to the benefit of the directions issued therein has to be understood in the context in which those directions were issued.

34. If the contention of the EPFO if accepted it will retrospectively invalidate an option which the EPFO itself had accepted and acted upon pursuant to the then-prevailing declaration of law in *R.C. Gupta,* supra.

35. Having regard to the fact that *Sunil Kumar B., supra,* approved the view taken in *R.C. Gupta,* supra and did not expressly invalidate benefits already crystallized through options implemented, it would not be permissible, to construe the ratio in *Sunil Kumar B., supra,* as nullifying the

benefit already extended to the petitioners. This is more so in a situation where the petitioners are not parties in *Sunil Kumar's* case, supra.

36. As a result, the action of the EPFO in withdrawing the pension on higher salary already sanctioned and paid to the petitioners pursuant to the accepted joint options cannot be sustained merely by relying upon clauses (v) and (vi) of paragraph 44 of the judgment in *Sunil Kumar B., supra.*

37. The contention of the EPFO that the petitioners are not the members of the scheme at the time of exercising option does not make the difference.

38. The question is whether the petitioners were the members of the scheme when the contribution was made. When the higher contribution on higher/actual salary reached the corpus of EPF when the petitioners were the members of the scheme, it hardly makes a difference whether the option was exercised while in service or after retirement more so when the cut-off date was not fixed and

still more so when the option was exercised and implemented before the judgment in *Sunil Kumar B.,* supra.

39. This being the position, the Court is of the view that the impugned notices and orders were not sustainable in law.

40. Since, the petitioners have contributed to the Provident Fund on higher salary and such contribution was made when they were in employment and before the judgment in R.C. Gupta, and *Sunil Kumar B.,* supra and as their joint option for higher pension was accepted and implemented in view of the law in *R.C. Gupta,* supra, even before the judgment in Sunil Kumar B., supra, the Court is of the view the orders passed withholding higher pension are invalid in law.

41. This being the position, the respondents No.2 to 5 could not have rejected the petitioners' applications for restoring the higher pension benefits and could not have issued the demand notices for repaying the difference pension amount. Likewise, the contesting respondents could

not have stopped the higher pension payable on the higher contribution made on actual/higher salary.

42. In case, if there are any arrears of pension payable same shall be paid within three months from today. In case of default, the contesting respondents are liable to pay interest at the rate of 6% per annum from the date of this judgment till payment. Though, there is no specific prayer in this behalf the Court is of the view that such moulding of the relief is required in the interest of justice.

43. Hence, the following:

ORDER

(a) The writ petitions are allowed.

(b) Impugned communications rejecting the petitioners' applications for higher pension are quashed.

(c) Impugned notices demanding repayment of higher pension paid to the petitioners are quashed.

(d) The contesting respondents shall restore and pay the higher pension to the petitioners based on the contributions made on actual/higher salary.

(e) The contesting respondents shall also pay arrears of difference of pension amount, if any payable to the petitioners within three months from today.

(f) In case of default in paying the arrears of pension amount due shall carry interest at the rate of 6% per annum from the date of this order till the actual payment made to the respective petitioners.

(g) The prayer for past interest on the amount of arrears of pension is rejected.

(h) No order as to costs.

Sd/-
(ANANT RAMANATH HEGDE)
JUDGE

BRN/CHS/GVP
CT:VN.