



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 9TH DAY OF JUNE, 2026

BEFORE

THE HON'BLE MS. JUSTICE JYOTI M

WRIT PETITION NO. 24963 OF 2025 (L-PG)

BETWEEN:

THE ASSISTANT PROVIDENT FUND COMMISSIONER,
EMPLOYEES PROVIDENT FUND ORGANISATION,
REGIONAL OFFICE, BHAVISHYA NIDHI BHAVAN,
P.B. NO.572, SILVA ROAD, HIGHLANDS,
MANGALORE-575 002.

...PETITIONER

(BY SMT. NALINI VENKATESH, ADVOCATE)

AND:

M/S. MEGHA FRUIT PROCESSING PVT. LTD.,
SRI. GANESH COMPLEX,
NARIMOGARU, PUTTUR-574 202.
REGISTERED UNDER EPF ACT, 1952
REPRESENTED BY GENERAL MANAGER.

...RESPONDENT

(RESPONDENT SERVED AND UNREPRESENTED)

THIS WRIT PETITION IS FILED UNDER ARTICLES 226
AND 227 OF THE CONSTITUTION OF INDIA, SEEKING CERTAIN
RELIEFS.

THIS WRIT PETITION IS LISTED FOR PRELIMINARY
HEARING IN 'B' GROUP, THIS DAY, AN ORDER IS MADE AS
UNDER:





ORAL ORDER

Smt.Nalini Venkatesh, counsel for the petitioner, has appeared through video conferencing.

Emergent notice to the respondent was ordered on 17.02.2026. A perusal of the office note depicts that the respondent is served and unrepresented. The respondent has neither engaged the services of an advocate nor conducted the case as a party in person.

2. The petition is filed seeking the following reliefs:
 - a) *Call for the records in EPF/62/2020 from the Hon'ble C.G.I.T. Bangalore.*
 - b) *Issue a writ of Certiorari or any other appropriate writ or order quashing that portion of the order dated 25-03-2025 in EPF/62/2020 passed by the Hon. C.G.I.T. cum Labour Court, Bangalore vide Annexure A, by reducing the damages levied by the Petitioner Authority vide Sec. 14B dated 16-07-2020 for delayed remittances made by 50% vide Annexure B.*
 - c) *Grant such other relief/s as this Hon'ble Court deems fit in the facts and circumstances of the case, in the interest of justice and equity.*



3. For convenience's sake, the ranking and status of the parties shall be referred to as per their rankings before the CGIT.

4. The appellant, M/s Megha Fruit Processing Private Limited, is an establishment covered under the provisions of the EPF and MP Act, 1952, with effect from 01.08.2007, with PF Code No. KN/MLR/38570. The establishment delayed in paying EPF dues from April 2018 to March 2019. Accordingly, an enquiry under Section 14B of the Act was initiated by issuing a notice dated 04.06.2020 to the establishment. After providing ample opportunities for response, the Assistant Provident Fund Commissioner issued an order dated 16.07.2020 under Section 14B of the Act, levying an amount of Rs. 2,42,385/- as damages.

Aggrieved by the said order, the appellant M/s Megha Fruit Processing Pvt. Ltd. approached CGIT in EPF/ITB/62/2020. The EPF Commissioner appeared and contested the matter. The CGIT vide order dated 25.03.2025 partly allowed the appeal and modified the order dated:16.07.2020 and reduced the quantum of damages to 50% of the amount determined as



dues therein. Under these circumstances, the petitioner is before this Court.

5. Counsel for the petitioner presented several contentions. Heard the arguments and perused the papers with care.

6. The short point that requires consideration is whether CGIT is justified in reducing the quantum of damages to 50% of the sum determined as due.

7. The facts are sufficiently said, and they do not require reiteration. It is not in dispute that the M/s Megha Fruit Processing Private Limited is an establishment covered under the provisions of the EPF and MP Act, 1952, with effect from 01.08.2007, with PF Code No.KN/MLR/38570. It is also not in dispute that the establishment delayed the payment of EPF dues for the period from April 2018 to March 2019. Taking note of the facts, the Assistant Provident Fund Commissioner levied damages. In the appeal, the appellant contended that there was a practical difficulty in uploading the Aadhar and other related details of a particular of employees in thirty numbers. Hence, a delay is caused in remittance. The Tribunal accepted



the said contention and modified the quantum of damages. In my view, the Tribunal could not have modified the quantum of damages. The Tribunal erred in both law and fact by concluding that there was a technical issue with the process of uploading employees' details. I may venture to say that the Tribunal erred in law by modifying the quantum of damages, as the alleged technical difficulties encountered during the uploading of employees' details do not constitute a legally valid ground for reducing statutory liability. Moreover, the administrative constraints do not exonerate the employer from full compliance.

8. For the foregoing reasons, the order passed by the CGIT cum Labor Court is liable to be quashed.

9. The writ of certiorari is ordered. The order dated:25.03.2025 passed by the CGIT cum Labor Court, Bengaluru, in EPF/62/2020 vide Annexure-A is quashed as far as reducing the quantum of damages to 50% of the amount determined as dues. The order dated:16.07.2020 passed by the Assistant Provident Fund Commissioner, Regional Office Mangaluru, is confirmed.



10. Resultantly, the writ petition is ***allowed***.

**Sd/-
(JYOTI M)
JUDGE**

MRP
List No.: 1 Sl No.: 72