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

CWP-20788-2010 (O&M)
Date of Decision : **02.02.2026**

HINDU COLLEGE, DHAB-KHATIKAN, AMRITSARPetitioner

VERSUS

**PRESIDING OFFICER, EMPLOYEES PROVIDENT FUND,
APPELLATE TRIBUNAL, AND ANR**

.....Respondents

CWP-21021-2010 (O&M)

KHALSA COLLEGE G.T., ROAD, AMRITSARPetitioner

VERSUS

**THE ASSTT. PROVIDENT FUND COMMISSIONER AND
OTHERS**

.....Respondents

CORAM: HON'BLE MR. JUSTICE KULDEEP TIWARI

Present : Mr. Vivek Salathia, Advocate,
for the petitioners.

Mr. Rajesh Hooda, Advocate,
for respondent no.2

KULDEEP TIWARI, J.(Oral)

1. Both the aforesaid petitions are amenable to be decided together, as a common issue is involved therein, and with the consent of learned counsel for the parties concerned, these are taken together, for final adjudication.



2. Learned counsel for the petitioners, at the very outset, submits that there are some new developments, which has a direct bearing upon the impugned orders.

3. He further submits that in the year 2016, the department concerned, were deducting an amount by maintaining the account of CPF in view of the university's own regulation. Thereafter, in the year 2016, the university issued new regulations, requiring the affiliated colleges to transfer all accumulated amount from CPF to EPF, and in pursuance thereof, the entire accumulation in the CPF account, has now been transferred to the EPF account.

4. He finally, submits that in view of the above supervening events, the department concerned, is now required to re-assess, if there is any deficiency/liability on the part of the petitioners.

5. On the other hand, learned counsel for respondent no.2, submits that he does not have any specific instructions in this regard, however, in case the entire accumulated amount of CPF has been transferred to the EPF account, the authority concerned is required to reconsider/re-assess the matter, afresh.

6. In view of the above, the impugned orders are **set aside**, with a *mandamus* upon the competent authority, i.e. the Regional Provident Fund Commissioner, to reconsider/re-assess the entire matter, in view of the supervening events as recorded above.



**CWP-20788-2010 (O&M) &
CWP-21021-2010 (O&M)**

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7. **Disposed of** accordingly.
8. All pending application(s), if any, also stand **disposed** of accordingly.
9. A photocopy of this order be placed on the file of the connected case.

February 02, 2026
dharanvir

(KULDEEP TIWARI)
JUDGE

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