

Key Judgments on Employees' Provident Fund (EPF) – September 2024

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Constitutionality of Section 14B

Calcutta High Court: Upheld the constitutionality of Section 14B of the EPF Act, affirming it does not breach Article 14 of the Constitution.

PF Code Allocation

Patna High Court: PF Code cannot be assigned based solely on inspection reports.

Start-Up Inspection Exemption

Bombay High Court: Start-ups are exempt from EPF Act inspections in their first year.

APFC Appeal Limitations

Himachal Pradesh High Court: APFC cannot challenge CGIT orders in the High Court.

Coercive Action Stays

Punjab & Haryana High Court: CGIT's orders to stay coercive actions during appeals are not challengeable in High Court.

Employer Prosecution

Bombay High Court: Employers cannot be prosecuted without evidence of their knowledge of PF misappropriation.

Retention of Section 7-O Deposits

Patna High Court: EPF authorities cannot unjustly retain or earn interest on Section 7-O amounts for ten years.

Exemption for Religious Institutions

Telangana High Court: Institutions run by religious or charitable trusts are exempt from the EPF Act.

Validity of EO's Report

Kerala High Court: EO's report must align with the establishment's employee register to be valid.

Bank Account Attachment

Telangana High Court: Employers can request a stay on bank account attachments before the CGIT during appeals.

Waiving Damages

Madras High Court: Ignorance of the law does not justify waiving damages for late EPF dues.

Interference with Arrest Warrants

Delhi High Court: The High Court cannot interfere with arrest warrants if the employer fails to respond to show cause notices.

Admissibility of Inspection Reports

Patna High Court: EO's inspection reports are inadmissible without full employee details.

Coverage of Educational Institutions

Madras High Court: Educational institutions are covered under the EPF Act.

Disclosure of Documents

Delhi High Court: EPF authorities must provide employers with all relevant documents they rely on.

Pre-Deposit Hardship

Punjab & Haryana High Court: Hardship alone does not warrant a waiver of pre-deposit requirements.

Installment Payments

Madras High Court: Employers should seek installment payment arrangements from EPF authorities, not the High Court.

Labour Ministry Authority

Calcutta High Court: The Labour Ministry cannot void EPF Act proceedings.

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