

2025:PHHC:044017-DB



**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH.**

Reserved on: 18.03.2025

Pronounced on: 28.03.2025

Sr. No.	Case Number	Title of the case
1.	CWP-14622-2023	EMPLOYEES PROVIDENT FUND PENSIONERS WELFARE ASSOCIATION Vs UNION OF INDIA AND ORS
2.	CWP-1714-2015	EMPLOYEES JOINT ACTION AND ORS Vs UNION OF INDIA AND ORS
3.	CWP-18073-2015	TARSEM CHAND & ORS Vs UNION OF INDIA & ORS
4.	CWP-20625-2016	AMARJIT SINGH Vs UNION OF INDIA AND ORS.
5.	CWP-37894-2018	PARMJEET SINGH AND OTHERS Vs UNION OF INDIA AND OTHERS
6.	CWP-29491-2018	JARNAIL SINGH AND ORS. Vs UNION OF INDIA AND OTHERS
7.	CWP-33493-2018	SEWA SINGH Vs UNION OF INDIA AND ORS
8.	CWP-22944-2017	FOOD CORPORATION OF INDIA RETIRED EMPLOYEES WELFARE ASSOCIATION Vs UNION OF INDIA AND OTHERS
9.	CWP-28716-2019	NARESH PAL AND ORS Vs STATE OF HARYANA AND ORS
10.	CWP-34412-2019	SUSHANT KUMAR MITTAL AND ORS Vs UNION OF INDIA AND ORS
11.	CWP-34287-2019	MAHABIR SINGH AND OTHERS Vs STATE OF HARYANA AND OTHERS
12.	CWP-20371-2023	KALYAN SINGH GULERIA AND ANR. Vs UNION OF INDIA AND ORS.
13.	CWP-20145-2023	KARNAIL SINGH AND ANOTHER Vs UNION OF INDIA AND OTHERS
14.	CWP-25246-2023	SUNIL JAND AND ORS Vs UNION OF INDIA AND OTHERS
15.	CWP-5764-2024	RAMESH GAUR Vs EMPLOYEE PROVIDENT FUND ORGANIZATION AND OTHERS

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16.	CWP-29117-2023	ASHOK KUMAR GUPTA Vs EMPLOYEE PROVIDENT FUND ORGANIZATION AND OTHERS
17.	CWP-24628-2023	KISHAN SINGH Vs UNION OF INDIA AND ORS.
18.	CWP-17710-2023	EPF PENSIONERS WELFARE ASSOCIATION Vs UNION OF INDIA AND ORS
19.	CWP-18442-2023	SHASHI PRABHA AND OTHERS Vs UNION OF INDIA AND OTHERS
20.	CWP-18564-2023	MANGA RAM Vs EMPLOYEE PROVIDENT FUND ORGANIZATION AND ORS.
21.	CWP-18524-2023	RATI RAM AND ANOTHER Vs UNION OF INDIA AND OTHERS
22.	CWP-20003-2023	RAKESH WALIA Vs EMPLOYEES PROVIDENT FUND ORGANIZATION AND ORS
23.	CWP-2834-2024	KISHAN SINGH AND ORS Vs UNION OF INDIA AND ORS
24.	CWP-4899-2024	EPF PENSIONERS WELFARE ASSOCIATION Vs UNION OF INDIA AND OTHERS
25.	CWP-12647-2023	SANTOSH GUPTA Vs UNION OF INDIA AND OTHERS
26.	CWP-20198-2023	MANMOHAN WALIA AND OTHERS Vs UNION OF INDIA AND OTHERS
27.	CWP-10171-2024	RAVITA SODHI Vs UNION OF INDIA AND OTHERS
28.	CWP-15151-2023	SATISH KUMAR ARORA AND ORS. Vs UNION OF INDIA AND ORS.
29.	CWP-689-2024	BASU RAM AND ANR. Vs UNION OF INDIA AND ORS.
30.	CWP-18574-2023	SOM PARKASH AND ANR. Vs UNION OF INDIA AND OTHERS
31.	CWP-6179-2024	JAGTAR SINGH AND ANR Vs UNION OF INDIA AND OTHERS
32.	CWP-22425-2023	SUKHCHAIN SINGH DHILLON Vs UNION OF INDIA AND OTHERS
33.	CWP-11452-2023	KRISHAN GOPAL SAINI AND ORS Vs EMPLOYEE PROVIDENT FUND ORGANIZATION AND ORS

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34.	CWP-19088-2023	CHAMPAT RAI PANESAR AND OTHERS Vs UNION OF INDIA AND OTHERS
35.	CWP-14235-2023	BALDEV SINGH AND ORS. Vs UNION OF INDIA AND ORS.
36.	CWP-21183-2023	ISHWAR DAYAL AGGARWAL Vs UNION OF INDIA AND OTHERS
37.	CWP-14373-2023	BIHARI LAL BANSAL AND OTHERS Vs UNION OF INDIA AND OTHERS
38.	CWP-1659-2024	NARAIN DASS SHARMA Vs UNION OF INDIA AND ORS
39.	CWP-19105-2023	PARDIP KAPOOR Vs UNION OF INDIA AND OTHERS
40.	CWP-23162-2023	MANOHAR LAL VERMA Vs UNION OF INDIA AND OTHERS
41.	CWP-1589-2024	BALBIR SINGH AND ANOTHER Vs UNION OF INDIA AND OTHERS
42.	CWP-19209-2023	DEEPAK KUMAR PAHUJA Vs UNION OF INDIA AND OTHERS
43.	CWP-22354-2023	ASHOK MEHTA Vs UNION OF INDIA AND OTHERS
44.	CWP-19390-2023	SANDHYA RANI Vs UNION OF INDIA AND OTHERS
45.	CWP-1589-2025	BIRMATI Vs UNION OF INDIA AND OTHERS
46.	CWP-18756-2011	EMPLOYEES JOINT COMMITTEE & ORS. Vs UNION OF INDIA & ORS.
47.	CWP-23162-2024	SUDARSHAN DEVI Vs EMPLOYEE PROVIDENT FUND ORG. AND OTHERS
48.	CWP-30126-2024	DR. RAJ KRISHAN GUPTA Vs EMPLOYEES PROVIDENT FUND ORGANISATION AND ANR
49.	CWP-11997-2024	SUKHDEV SINGH AND OTHERS Vs UNION OF INDIA AND OTHERS
50.	CWP-10910-2024	GURDEV SINGH AND OTHERS Vs EMPLOYEES PROVIDENT FUND ORGANISATION AND ANOTHER
51.	CWP-7560-2024	RAKESH KUMAR NANGIA Vs UNION OF INDIA AND OTHERS
52.	CWP-30131-2024	RAM JANAM PANDEY Vs EMPLOYEES PROVIDENT FUND ORGANISATION AND ANR

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53.	CWP-12132-2024	SAVITA VERMA Vs UOI AND OTHERS
54.	CWP-19248-2024	GURDAS RAM Vs UNION OF INDIA AND OTHERS
55.	CWP-13560-2024	CHANCHAL BEHL Vs EMPLOYEE PROVIDENT FUND ORGANIZATION AND ORS
56.	CWP-33980-2024	HARI SINGH CHAUHAN AND OTHERS Vs EMPLOYEES PROVIDENT FUND ORGANISATION AND ANOTHER
57.	CWP-11646-2017	NAVTEJ KUMAR & ORS Vs UNION OF INDIA & ORS
58.	CWP-9316-2017	BALJIT SINGH AND ORS Vs UNION OF INDIA AND ORS
59.	CWP-7955-2019	FOOD CORPORATION OF INDIA Vs UNION OF INDIA AND OHTERS
60.	CWP-3329-2017	GURSKANDER SINGH & OTHERS Vs STATE OF PUNJAB AND OTHERS
61.	CWP-10049-2017	PARLAD RAI AND ORS Vs UNION OF INDIA AND ORS
62.	CWP-25445-2016	CHARANJIT SINGH GILL AND ORS Vs UNION OF INDIA AND ORS.
63.	CWP-15809-2017	YOGINDER SINGH AND ORS Vs UNION OF INDIA AND ORS
64.	CWP-25528-2016	VARINDER KUMAR & ORS. Vs UNION OF INDIA & ORS.
65.	CWP-6660-2017	BALWINDER SINGH AND OTHERS Vs UNION OF INDIA AND OTHERS
66.	CWP-9796-2018	SIRSA DISTRICT CENTRAL COOP. BANK EMPLOYEES ASSOCIATION Vs UNION OF INDIA & ORS
67.	CWP-3138-2020	RAJINDER SINGH AND ORS Vs UNION OF INDIA AND ORS
68.	CWP-31356-2019	FOOD CORPORATION OF INDIA Vs UNION OF INDIA AND OTHERS
69.	CWP-3139-2020	ISHWAR CHAND AND ORS Vs UNION OF INDIA AND ORS
70.	CWP-838-2020	BALBIR SINGH DHULL AND OTHERS Vs UNION OF INDIA AND OTHERS
71.	CWP-18546-2012	KALA SINGH & PRS Vs UNION OF INDIA & ORS

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72.	CWP-3158-2020	KARNAIL SINGH AND ORS Vs UNION OF INDIA AND ORS
73.	CWP-2394-2020	ISHWAR SINGH AND ORS Vs UNION OF INDIA AND ORS
74.	CWP-907-2020	AMBALA CENTRAL COOPERATIVE BANK LTD Vs UNION OF INDIA AND OTHERS
75.	CWP-32023-2019	KULWANT SINGH AND OTHERS Vs UNION OF INDIA AND OTHERS
76.	CWP-3069-2020	THE PANCHKULA CENTRAL COOPERATIVE BANK LTD RETIRED EMPLOYEES FEDERATION, PANCHKULA Vs UNION OF INDIA AND OTHERS
77.	CWP-2995-2020	KULVINDER SINGH AND ORS Vs UNION OF INDIA AND ORS
78.	CWP-650-2021	ANUP SINGH AND OTHERS Vs UNION OF INDIA AND OTHERS
79.	CWP-21631-2020	RAM KUMAR AND OTHERS Vs UNION OF INDIA AND OTHERS
80.	CWP-1468-2021	RAJENDER KUMAR AND OTHERS Vs UNION OF INDIA AND OTHERS
81.	CWP-1491-2021	DHANPAT SHARMA AND OTHERS Vs UNION OF INDIA AND OTHERS
82.	CWP-26928-2022	AMI CHAND AND OTHERS Vs STATE OF PUNJAB AND OTHERS
83.	CWP-15625-2022	NIRMAIL SINGH Vs PUNJAB WATER RESOURCES AND DEVELOPMENT CORPORATION LTD AND OTHERS
84.	CWP-5058-2018	FOOD CORPORATION OF INDIA RETIRED EMPLOYEES WELFARE ASSOCIATION Vs UNION OF INDIA AND ORS
85.	CWP-21320-2017	KAKA SINGH AND ORS Vs STATE OF PUNJAB & ANR
86.	CWP-2945-2021	RAJINDER KUMAR AND OTHERS Vs UNION OF INDIA AND OTHERS
87.	CWP-4075-2021	KULWANT SINGH AND ANR Vs UNION OF INDIA AND OTHERS
88.	CWP-21690-2020	RISHI RAM AND OTHERS Vs UNION OF INIDA AND OTHERS
89.	CWP-4072-2021	SUNDER DASS AND ORS Vs UNION OF INDIA AND ORS

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90.	CWP-562-2021	SHREE BHAGWAN TYAGI AND OTHERS Vs UNION OF INDIA AND OTHERS
91.	CWP-498-2021	AMAR JEET TAKKAR AND OTHERS Vs UNION OF INDIA AND OTHERS
92.	CWP-1277-2021	KISHAN CHAND AND OTHERS Vs UNION OF INDIA AND OTHERS
93.	CWP-1505-2021	RAM KUMAR AND ORS Vs UNION OF INDIA AND OTHERS
94.	CWP-9362-2023	SUSHIL SINGLA Vs CENTRAL PROVIDENT FUND COMMISSIONER AND ORS.
95.	CWP-10977-2023	CHAMAN LAL BANSAL AND OTHERS Vs UNION OF INDIA AND OTHERS
96.	CWP-13838-2023	ASHOK MADAAN AND ORS Vs UNION OF INDIA AND ORS
97.	CWP-13930-2023	SHIV KUMAR SHARMA AND ORS Vs UNION OF INDIA AND ORS
98.	CWP-12584-2023	BIR BHAN VERMA AND OTHERS Vs UNION OF INDIA AND OTHERS
99.	CWP-12871-2023	SHAKTI SHARAN GAUTAM AND ORS. Vs UNION OF INDIA AND ORS.
100.	CWP-14649-2023	SHYAM KUMAR KALIA AND OTHERS Vs UNION OF INDIA AND OTHERS
101.	CWP-14346-2023	KARNAIL SINGH AND OTHERS Vs UNION OF INDIA AND OTHERS
102.	CWP-13063-2023	ASHOK GUPTA AND ORS. Vs UNION OF INIDA AND OTHERS
103.	CWP-14270-2023	RATTAN SINGH SAINI AND OTHERS Vs UNION OF INDIA AND OTHERS
104.	CWP-13145-2023	SEWA SINGH ARYA AND OTHERS Vs UNION OF INDIA AND OTHERS
105.	CWP-14672-2023	SURINDER KUMAR AND OTHERS Vs UNION OF INDIA AND ORS.
106.	CWP-14258-2023	YASWANT SINGH AND OTHERS Vs EMPLOYEE PROVIDENT FUND ORGANIZATION AND OTHERS
107.	CWP-14609-2023	BALWINDER SINGH AND OTHERS Vs UNION OF INDIA AND OTHERS

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108.	CWP-14725-2023	TEJ PAL AND OTHERS Vs UNION OF INDIA AND OTHERS
109.	CWP-15376-2023	AJAY GUPTA AND ORS Vs UNION OF INDIA AND ORS
110.	CWP-15053-2023	ISHWAR CHANDER Vs UNION OF INDIA AND OTHERS
111.	CWP-15101-2023	PUNSUP RETIRED MULAZAM WELFARE ASSOCIATION PUNJAB AND ORS. Vs UNION OF INDIA AND ORS.
112.	CWP-17169-2023	NARINDER KUMAR BOGRA AND OTHERS Vs UNION OF INDIA AND OTHERS
113.	CWP-15895-2023	RAVINDER KUMAR AND ORS Vs UNION OF INDIA AND ORS
114.	CWP-15979-2023	JAGAT PAL AND OTHERS Vs UNION OF INDIA AND OTHERS
115.	CWP-15417-2023	RANJIT SINGH CHEEMA AND OTHERS Vs UNION OF INDIA AND OTHERS
116.	CWP-16485-2023	GURDIP KUMAR SHARMA Vs UNION OF INDIA AND ORS.
117.	CWP-17071-2023	JANG BAHADUR SINGH AND OTHERS Vs UNION OF INDIA AND OTHERS
118.	CWP-17572-2023	CHANDER MOHAN SHARMA AND ANOTHER Vs UNION OF INDIA AND OTHERS
119.	CWP-16599-2023	SHYAM SUNDER SHARMA AND ANR Vs UNION OF INDIA AND OTHERS

**CORAM: HON'BLE MR. JUSTICE SURESHWAR THAKUR
HON'BLE MR. JUSTICE H.S.GREWAL**

Argued by: Mr. Jaiveer Yadav, Sr. Advocate with
Ms. Parul, Advocate and
Mr. Aman Gautam, Advocate and
Mr. Tarun Yadav, Advocate for the petitioners
in CWP-25445-2016, CWP-10049-2017 &
CWP-29491-2018.

Mr. D.S. Patwalia, Sr. Advocate with
Mr. Gauravjit S. Patwalia, Advocate,
Mr. Aayush Gupta, Advocate and
Ms.Lagan Kaur Sidhu, Advocate

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Ms. Sehar Navjeet Singh, Advocate for the petitioner(s)
in CWP-14622-2023 and CWP-17572-2023.

Mr. Jagdeep Jaswar, Advocate for the petitioner(s)
in CWP-14258-2023 & CWP-18756-2011.

Mr. Amit Sharma (Kanav), Advocate,
Mr. Ajay Sharma, Advocate and
Mr. Deepankur Sharma, Advocate for the petitioners
in CWP-18546-2012, CWP-7955-2019, CWP-25445-
2016, CWP-14235-2023, CWP-14346-2023, CWP-
4725-2023 and CWP-12584-2023.

Ms. Anusha Jain, Advocate and
Mr. Sushil Jain, Advocate for the petitioners in
CWP-1659-2024.

Mr. Jagdeep Jaswal, Advocate for the petitioners in
CWP-14258-2023 and CWP-20003-2023.
(through video conferencing)

Mr. Sumit Sharma, Advocate for the petitioners
in CWP-16599 and 19209 of 2023.

Mr. Dinesh Maurya, Advocate for the petitioners
in CWP-26928-2022, CWP-3329-2017,
CWP-21320-2017 and CWP-15417-2023.

Mr. Abhijeet Singh Rawaley, Advocate for the
petitioners in CWP-19390, 17710 & 19105 - 2023, and
CWP-4899, 7560 & 33980-2024.

Mr. D.S. Malik, Advocate and
Mr. Ved Priay Malik, Advocate for the petitioners
in CWP-28716-2019.

Mr. Gaurav Gupta, Advocate
for the petitioners in CWP-23162-2023.

Mr. Parveen Gupta, Advocate and
Mr. Umang Bansal, Advocate for the petitioners in
CM-10360-61-CWP-2024 in
CWP-1468-2021, CM-1583-84-CWP-2024
in CWP-13930-2023, CWP-34412-2019,
CWP-21631 and 21690-2020, CWP-498, 1277, 650,
562, 1505, 1491 of 2021, CWP-13930, 19088,
20198, 20371, 13838 of 2023.

Mr. Ravi Malik, Advocate and
Mr. Abhishek Pundir, Advocate for

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the petitioners in CWP-1589-2024.

Mr. R.N. Lohan, Advocate and
Ms. Neha Rana, Advocate for the petitioners
in CWP-15376, 10977, 12647, 18574 and 22354 of
2023.

Mr. Raman Sharma, Advocate for the petitioner
in CWP-907-2019 and CWP-3069-2020.

Mr. Vivek Salathia, Advocate for the petitioner
in CWP No.11452 of 2023.

Ms. Paramjit Kaur Deol, Advocate for petitioner
in CWP-24628-2023 for respondent No. 4 in
CWP-14609-2023.

Mr. Arvind Sandhu, Advocate for the petitioners
in CWP-22425-2023.

Mr. Harsimranpreet Singh, Advocate
for the petitioners in CWP-1271-2023.

Mr. Naveen Kumar, Advocate,
Mr. Gurpaint Singh, Advocate and
Mr. H.P.S. Ishar, Advocate for petitioners
in CWP-21183-2023.

Mr. Sunil Toni, Advocate,
Ms. Ekta Sharma, Advocate and
Mr. Karanveer Singh, Advocate for the petitioners
in CWP No.17071 of 2023.

Mr. Kuldip Singh, Advocate for the petitioner(s)
in CWP-33493-2018.

Mr. Rajdeep Singh Cheema, Advocate for the
petitioner in CWP No.16485 of 2023.

Mr. Roopse Sharma, Advocate for
Mr. Anil Kumar Lamdharia, Advocate for the petitioner
with Ms. Kanta Lamdharia, Advocate,
Ms. Roopse Sharma, Advocate,
Ms. Harmanpreet Kaur, Advocate and
Mr. Kamal Kumar, Advocate
in CWP-15151-2023.

Mr. Parveen, Advocate (through video conferencing)

Dr. Deepak Jindal, Advocate for the petitioner

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in CWP No.13145, 14649, 17169, 20145 of 2023 & 689 of 2024.

Mr. Tahaf Bains, Advocate for the petitioners in CWP No.14609 of 2023.

Mr. Nikhil Batta, Advocate for the petitioner in CWP Nos. 25528-2016 & 11646-2017.

Mr. Kanwar Singh Khera, Advocate for the petitioners in CWP Nos.18524, 14672, 15895 and 13145 of 2023.

Mr. Vineet Kumar, Advocate and Mr. Chanderpal Tiwana, Advocate for the petitioners in CWP No.9796 of 2018.

Ms. Urvashi Singh, Advocate for Mr. Vivek Singla, Advocate for the petitioners in CWP-18442-2023, CWP-2834, 6179, 10171, 11997, 12132-2024.

Mr. Gurinder Singh Dhillon, Advocate and Mr. Inderjeet Sihag, Advocate for the petitioners in CWP-12871-2023 and CWP-22425-2023.

Mr. Surender Dhull, Advocate for the petitioner(s) in CWP-838-2020.

Mr. Kulwant Singh Boparai, Advocate for the petitioners in CWP-18756-2011, CWP-37894-2018, 15101-2023, 13838-2023 and CWP-1714-2015.

Mr. Vivek Sharma, Advocate for the petitioner(s) in CWP-6660-2017 and CWP-9316-2017.

Mr. Shubham Makkar, Advocate for Mr. G.P.S. Bal, Advocate for the petitioner(s) in CWP-22944-2017, 5058-2018, 7955 & 31356-2019.

Mr. Manoj Tanwar, Advocate for the petitioner(s) in CWP-34287-2019.

Mr. Mahabir Singh Tanwar, Advocate for Mr. A.S. Tewatia, Advocate for the petitioner(s) in CWP-2394-2020.

Mr. Arvind Kashyap, Advocate for the petitioner in CWP-15809-2017.

Mr. Surinder Thakur, Advocate for the petitioners in

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CWP-18564, 29117 -2023 and
CWP-5764, 13560, 23162 -2024.

Mr. Narnder Pal Bhardwaj, Advocate for the petitioner in
CWP-15053-2023.

Mr. Raj Kaushik, Advocate and
Mr. Harsh Vardhan, Advocate for the petitioners
in CWP-32023-2019.

Mr. Himanshu Chhabra, Advocate for the
applicant/petitioner in CWP-2945, 4072, 4075-2021.

Mr. Anuj Gupta, Advocate for
Mr. Sanjiv Gupta, Advocate for the petitioner(s) in
CWP-13063-2023.

Mr. Arihant Goyal, Senior Panel Counsel
for respondent-UOI in CWP-10977-2023.

Mr. Vikram Bajaj, Senior Panel Counsel
for respondent No.1
in CWP-6179 & 12132 of 2024.

Mr. Sandeep Bhatia, Senior Standing Counsel for
respondent-UOI in CWP No.15809 of 2017.

Mr. Paul S. Saini, Senior Panel Counsel,
for respondent-UOI
in CWP-689-2024.

Mr. Vipul Aggarwal, Sr. Panel Counsel for
respondent-UOI in CWP-13063-2023.

Mr. Karan Bhardwaj, Advocate for respondent-UOI
in CWP-25445-2016 & CWP-10049-2017.

Mr. Rakesh Gupta, Advocate and
Ms. Manvi Arora, Advocate for
respondent-SBI.

Mr. H.S. Randhawa, Advocate and
Mr. Mayank Bansal, Advocate for PUNSUP
in CWP No.6660 of 2017.

Ms. Mona Yadav, Advocate and
Mr. R.S. Kalra, Advocate for respondent-PUNSUP in
CWP-2834-2024 and CWP-11997-2024.

Ms. Sunint Kaur, Advocate for respondent-PUNSUP

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in CWP-18442, 9362 of 2023 & 6179 of 2024.

Mr. Vishal Mehta, Advocate for respondent-PUNSUP in CWP-15101-2023.

Mr. Ashwani Prashar, Advocate for respondent Nos.6 to 8 in CWP-10049-2017 and for respondent No.3 in CWP-11452-2023.

Mr. Ajay Pal Singh, Advocate for respondent No.4 in CWP-7560-2024.

Mr. Balwinder Singh Sudan, Advocate for respondent No.4 in CWP-14649-2023.

Mr. Suman Jain, Advocate for respondent No.4 in CWP Nos.20371, 14258 and 19088 of 2023.

Mr. Himali Baweja, Advocate for
Mr. Sunish Bindlish, Advocate and
Mr. Viney Kumar, Advocate for respondent No.4 in CWP-13063-2023.

Mr. Nikhil Sharma, Advocate and
Mr. Rajvir Singh Sihag, Advocates for
respondent No.5 in CWP-12132-2024.

Mr. K.S. Hissowal, Advocate for respondent No.4 in CWP-20145-2023 and for respondent No.5 in CWP-17169-2023.

Mr. Ashish Chaudhary, Sr. Panel Counsel for UOI.

Mr. Parvesh Kumar, Advocate for respondent No.6 in CWP-15809-2017.

Mr. Mahabir Singh, Advocate for respondent No. 5 in CWP-17071-2023.

Mr. Deepak Balyan, Advocate with
Mr. Vicky Chauhan, Advocate for respondent-HAFED in CWP Nos.18564, 16599, 14270, 12584, 15979, 15053, 29117 and 23162 of 2023.

Mr. Raj Partap Singh Brar, Advocate for respondent No.6 in CWP-17572-2023.

Ms. Mansi, Advocate for
Mr. Padamkant Dwivedi, Advocate
for respondent No.7 in CWP Nos.13838 of 2023

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& 23162 of 2024.

Mr. Aman Sharma and Mr. Chirag Suri, Advocates
for the respondent in CWP Nos.18756 of 2011,
1714, 18073 of 2015, 20625 of 2016, 37894 of 2018 and
CWP-15625-2022.

Mr. Sumer Singh Brar, Advocate for respondent No.4 in
CWP-9316-2017.

Mr. Hitesh Pandit, Advocate for respondents in
CWP-20198-2023 and respondent No.4
in CWP-1589-2024.

Mr. Siddharth, Advocate (through video conferencing)
with Mr. Kamal Sehgal, Advocate and
Mr. Rajesh Hooda, Advocate
for EPFO (in all cases)

Mr. J.S. Mehndiratta, Advocate and
Ms. Jyotnoor Kaur Sethi, Advocate for respondent No.4
in CWP-17169-2023 & CWP-13145- 2023.

Mr. Arvind Seth, Sr. Panel Counsel
for respondent No.3-UOI
in CWP No.34287 of 2019.

Mr. Jagjot S. Lalli, Sr. Panel Counsel for UOI in
CWPs-21690, 21631, 2394 of 2020
and 650, 4072, 4075, 1277 of 2021.

Mr. Jagjot S. Lalli, Deputy Solicitor General of India
in CWP-18546-2012, CWP-25528-2016,
CWP-34412-2019, CWP-37894-2018
and CWP-7955-2019.

Mr. Ravi Kamal Gupta, Advocate for respondent No.5-FCI
in CWP-7955-2019, CWP-5058-2018
and CWP-31356-2019.

Mr. K.K. Gupta, Advocate for respondent-FCI in
CWP-11646-2017.

Mr. Rahul Narwal, Advocate
for Mr. Barjesh Mittal, Advocate
for respondent No.5 in CWP-17572 & for respondent No.4
in CWP-14622-2023.

Mr. S.K. Rattan, Advocate for respondent No.1
in CWP-19248-2024.

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Mr. Bikramjit Singh Patwalia, Advocate
and Mr. Gaurav Jagota, Advocate for respondent No.4
in CWP-19248- 2024.

Mr. Ankur Mittal, Addl. AG, Haryana
Ms. Svaneel Jaswal, Addl. AG, Haryana,
Mr. P.P.Chahar, Sr. DAG, Haryana,
Mr. Saurabh Mago, DAG, Haryana,
Mr. Gaurav Bansal, DAG, Haryana and
Mr. Karan Jindal, AAG, Haryana.

Dr. Dharminder Singh Lamba, Addl. A.G. Punjab.

SURESHWAR THAKUR, J.

1. Since all the writ petitions herein involve common questions of facts and law, therefore, they are amenable to be decided through a common order.

2. For the sake of brevity, the facts of **CWP-14622-2023** are taken here for deciding the instant controversy.

Factual Backdrop of the case.

3. The Employees Provident Fund and Misc Provisions Act, 1952 (hereinafter for short called as the 1952 Act) was enacted on 04.03.1952. Thereafter, on 02.09.1952, the Employees Provident Fund Scheme, 1952 (hereinafter for short called as EPF Scheme, 1952) was notified by the Central Government in accordance with Section 5 of the 1952 Act, provisions whereof become extracted hereinafter.

*“5. **Employees' Provident Fund Schemes** – [(1)] The Central Government may, by notification in the Official Gazette, frame a Scheme to be called the Employees' Provident Fund Scheme for the establishment of Provident Funds under this Act for employees or for any class of employees and specify the establishments or class of establishments to which the said Scheme shall apply and there shall be established, as soon as may be after the framing of the Scheme, a Fund in accordance with the provisions of this Act and the Scheme.*

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4. Further, as per section 6 of the 1952 Act, the employer is bound to deduct 10/12% (initially it was only 6.25%) from the salary/wages of the employees and contribute equal amount from his own pocket and deposit the same with the EPF Department under EPF Scheme 1952, by 15th of every month.

5. Further, Para 2 (f) of the EPF Scheme, 1952 defines an '**Excluded Employee**' and also provides the wage ceiling limit, para whereof, becomes extracted hereinafter.

2. *Definitions – In this Scheme, unless the context otherwise requires -*

(a) to (e) - xxxx

(f) **“excluded employee” means**

[(i) an employee who, having been a member of the Fund, withdrew the full amount of his accumulations in the Fund under clause (a) or (c) of sub-paragraph (1) of paragraph 69;]

[(ii) an employee whose pay at the time he is otherwise entitled to become a member of the Fund, exceeds fifteen thousand rupees per month.

6. As per the said para, an '**excluded employee**' means an employee whose pay at the time, when he is otherwise entitled to become a member of the Fund, exceeds Fifteen thousand rupees per month. As per para 2(f), only the employees getting the salary/wages upto the wage ceiling (i.e. Rs. 15000/-) are mandatorily required and entitled to be enrolled as EPF Members (**may be called as Mandatory Members**) and the employees whose salary exceeds the wage ceiling limit of Rs.15000/- are excluded from the purview of the Act (**may be called option Members**).

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7. Thereafter, Clause (6) was added in Para 26 of EPFS, 1952, whereby, mandatory **joint options in writing** both by the employer, and, the employee to the authority concerned, thus could be exercised, whereby, the '**excluded employee**', who was getting salary/wages above the wage ceiling limit could be enrolled in the EPF Scheme, 1952 and/or the contribution on the basis of the actual salary drawn by the employee concerned, thus was also allowed.

8. Thereafter, the Employees Pension Scheme, 1995 (hereinafter for short called as the EPS, 1995) was introduced on 16.11.1995, thus in terms of Section 6A of the 1952 Act, provisions whereof become extracted hereinafter.

[6A. Employees' Pension Scheme.—

(1) The Central Government may, by notification in the Official Gazette, frame a scheme to be called the Employees' Pension Scheme for the purpose of providing for—

(a) superannuation pension, retiring pension or permanent total disablement pension to the employees of any establishment or class of establishments to which this Act applies; and

(b) widow or widower's pension, children pension or orphan pension payable to the beneficiaries of such employees.

(2) Notwithstanding anything contained in section 6, there shall be established, as soon as may be after framing of the Pension Scheme, a Pension Fund into which there shall be paid, from time to time, in respect of every employee who is a member of the Pension Scheme,—

(a) such sums from the employer's contribution under section 6, not exceeding eight and one-third per cent, of the basic wages, dearness allowance and retaining allowance, if any, of the concerned employees, as may be specified in the Pension Scheme;

(b) such sums as are payable by the employers of exempted establishments under sub-section (6) of section 17;

(c) the net assets of the Employees' Family Pension Fund as on the date of the establishment of the Pension Fund;

(d) such sums as the Central Government may, after due appropriation by Parliament by law in this behalf, specify.

(3) to (7) xxx

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9. Moreover, it is relevant to allude to para 3(2) of the EPS, 1995, provisions whereof become extracted hereinafter.

3. Employees' Pension Fund -

(1) *From and out of the contributions payable by the employer in each month under Section 6 of the Act or under the rules of the Provident Fund of the establishment which is exempted either under clauses (a) and (b) of sub-section (1) of section 17 of the Act or whose employees are exempted under either paragraph 27 or paragraph 27-A of the Employees' Provident Funds Scheme, 1952, a **part of contribution representing 8.33 per cent of the employees' pay shall be remitted by the employer to the Employees' Pension Fund** within 15 days of the close of every month by a separate bank draft or cheque on account of the Employees' Pension Fund contribution in such manner as may be specified in this behalf by the Commissioner. The cost of the remittance, if any, shall be borne by the employer.*

(2) *The Central Government shall also contribute at the rate of 1.16 per cent of the pay of the members of the Employees' Pension Scheme and credit the contribution to the Employees' Pension Fund :*

Provided that where the pay of the member exceeds fifteen thousand rupees per month the contribution payable by the employer and the Central Government be limited to the amount payable on his pay of fifteen thousand rupees only.

10. As per Section 6A of the 1952 Act read with Para 3 (2) of the EPS, 1995, it was provided that out of 12% Employer's Contribution, 8.33% will be paid to the Pension fund. Further, as per para 3(2) of the EPS, 1995, it was provided that the Central Government will also pay 1.16% to pension fund. However, the proviso to Para 3(2) (supra) stipulated that where the pay of the member, rather exceeds the wage ceiling of Rs.6500/- (now Rs. 15000/-) per month, therebys, the contribution payable by the employer and the central government thus will be limited to the amount payable on his pay of Rs.6500/- (now Rs. 15000/-).

11. In addition, para 11 (3) of EPS, 1995, categorically provided that the maximum pensionable salary shall be limited to

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Rs.6500/-(now Rs. 15000 per month). The said para becomes extracted hereinafter.

11. Determination of pensionable salary -

(1) xxxx

(2) xxxx

(3) *The maximum pensionable salary shall be limited to fifteen thousand rupees per month. ”*

12. Thereafter, on 16.03.1996, proviso to para 11(3) of the EPS, 1995 was added and option was provided in the Pension Scheme to contribute on the basis of higher/actual wages in the Pension Fund. However, that was also subject to joint options being submitted by the employer and the employees under para 11 (3) but from the date of commencement of the Pension Scheme or from the date the salary exceeds the wage ceiling, whichever is later. Moreover, the said option was yet made subject to the joint exercisings thereof, thus by the employer and employee, rather as envisaged under para 11 (3) but within one year from 16.03.1996. The said proviso becomes extracted hereinafter.

Provided that if at the option of the employer and employee, contribution paid on salary exceeding rupees six thousand and five hundred per month from the date of commencement of this Scheme or from the date salary exceeds rupees six thousand and five hundred whichever is later, and 8.33 per cent share of the employers thereof is remitted into the Pension Fund, pensionable salary shall be based on such higher salary.

13. Thereafter, the Central Government vide two notification(s) of even date i.e. 22.08.2014, enhanced the wage ceiling from Rs. 6500/- to Rs. 15,000/- in both the schemes, respectively in the

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EPF Scheme, 1952 and in the EPS, 1995 and also deleted the proviso to para 11 (3) of the EPS, 1995. However, clause 11 (4) became inserted in the EPS, 1995, provisions whereof become extracted hereinafter.

[(4) The existing members as on the 1st day of September, 2014, who at the option of the employer and employee, had been contributing on salary exceeding six thousand and five hundred rupees per month, may on a fresh option to be exercised jointly by the employer and employee continue to contribute on salary exceeding fifteen thousand rupees per month and the pensionable salary for the existing members who prefer such fresh option shall be based on the higher salary]:

Provided that the aforesaid members have to contribute at the rate of 1.16 per cent on salary exceeding fifteen thousand rupees as an additional contribution from and out of the contributions payable by the employees for each month under the provisions of the Act or the rules made thereunder:

Provided further that the fresh option shall be exercised by the member within a period of six months from the 1st day of September, 2014:

Provided also that the period specified in the second proviso may, on sufficient cause being shown by the member, be extended by the Regional Provident Fund Commissioner for a further period not exceeding six months:

Provided also if no option is exercised by the member within such period (including the extended period), it shall be deemed that the member has not opted for contribution over wage ceiling and the contributions to the Pension Fund made over the wage ceiling in respect of the member shall be diverted to the Provident Fund account of the member along with interest as declared under the Employees' Provident Funds Scheme from time to time.

14. The said amendment came into effect from 01.09.2014. The effect of the said amendment was that w.e.f. 01.09.2014, the

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enabling clause for joint option for higher contribution for pension funds was deleted.

15. In the meantime, the Hon'ble Supreme Court vide verdict dated 04.10.2016, made in case titled as **R.C. Gupta and Others Versus Regional Provident Fund Commissioner Employees Provident Fund Organization and Others**, to which **Civil Appeal No. (S). 10013-10014 of 2016** became assigned, set aside the cut off date which was fixed by the department.

16. The relevant paragraphs, as occur in the said judgment enumerating the facts therein, become extracted hereinafter.

4. The appellant-employees on the eve of their retirement i.e. sometime in the year 2005 took the plea that the proviso brought in by the amendment of 1996 was not within their knowledge and, therefore, they may be given the benefit thereof, particularly, when the employer's contribution under the Act has been on actual salary and not on the basis of ceiling limit of either Rs.5,000/- or 6,500/- per month, as the case may be. This plea was negatived by the Provident Fund Authority on the ground that the proviso visualized a cut-off date for exercise of option, namely, the date of commencement of Scheme or from the date the salary exceeded the ceiling amount of Rs.5,000/- or 6,500/- per month, as may be. As the request of the appellant-employees was subsequent to either of the said dates, the same cannot be acceded to.

5. Aggrieved the appellant-employees moved the High Court under Article 226 of the Constitution. The learned Single Judge decided the Writ petition in favour of the appellant-employees making it clear that the decision would not serve as a precedent for the future. The Division Bench reversed the said decision upholding the view of the Provident Fund Authority that under the proviso to Clause 11(3) of the Pension Scheme there was a cut-off date.

17. The relevant paragraphs, as occur in the said judgment enumerating the conclusions made thereins, become extracted hereinafter.

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7. Clause 11 (3) of the Pension Scheme is in the following terms :

11. Determination of Pensionable Salary.

xxx xxx xxx

(3) The maximum pensionable salary shall be limited to [rupees six thousand and five hundred/Rs.6,500/-] 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.6,500/-] per month from the date of commencement of this Scheme or from the date salary exceeds [rupees six thousand and five hundred/Rs.6,500/-] whichever is later, and 8.33 per cent share of the employers thereof is remitted into the Pension Fund, pensionable salary shall be based on such higher salary.]

8. 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 the Special Leave Petition (C) No.7074 of 2014 filed by the Regional Provident Fund Commissioner was rejected by this Court by order dated 31.03.2016. 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.5,000/- or Rs.6,500/- per month, as the case may be.

9. A further argument has been made on behalf of the Provident Fund Commissioner that the appellant-employees had already exercised their option under paragraph 26(6) of the Employees' Provident Funds Scheme. Paragraph 26(6) is in the following terms:

26. Classes of employees entitled and required to join the fund xxx xxx xxx (6) Notwithstanding anything contained in this paragraph, an officer not below the rank of an Assistant Provident Fund Commissioner may, on the joint request in writing, of any employee of a factory or other establishment to which this Scheme applies and his employer, enroll such employee as a member or allow him to contribute more than [six thousand five hundred rupees] of his pay per month if he is already a member of the fund and thereupon such employee shall be entitled to the benefits and shall be subject to the conditions of the fund, provided that the employer gives an undertaking in

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writing that he shall pay the administrative charges payable and shall comply with all statutory provisions in respect of such employee].

10. *We do not see how exercise of option under paragraph 26 of the Provident Fund Scheme can be construed to estop the employees from exercising a similar option under paragraph 11(3). If both the employer and the employee opt for deposit against the actual salary and not the ceiling amount, exercise of option under paragraph 26 of the Provident Scheme is inevitable. **Exercise of the option under paragraph 26(6) is a necessary precursor to the exercise of option under Clause 11(3). Exercise of such option, therefore, would not foreclose the exercise of a further option under Clause 11(3) of the Pension Scheme unless the circumstances warranting such foreclosure are clearly indicated.***

18. Thereafter, circular dated 23.03.2017 (Annexure P-3) became issued in terms of the law laid down in **R.C.Gupta's case** (supra) by respondent No. 2.

19. Further, another circular (Annexure P-4) became issued in compliance with the verdict rendered in **R.C.Gupta's case (supra)**, wherein, in paragraph No. 2, it was specifically stated that if the employee has contributed on his higher salary, then there is no necessity qua any specific exercising of the joint option.

20. Thereafter, another verdict was made by the Apex Court in case titled as **Employees Provident Fund Organisation and Another Vs. Sunil Kumar B. and Others**, reported in **2022 SCC Online SC 1521**, wherein, the judgment made by the Apex Court in **R.C.Gupta's case (supra)** was reiterated.

21. In terms of verdict made by the Apex Court in **Sunil Kumar B.'s case (supra)** circulars dated 29.12.2022 (Annexure P-5), dated 25.01.2023 (Annexure P-6) and dated 20.02.2023 (Annexure P-7) became issued, wherein, all employees were directed to again exercise

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option and in the meantime their pensions were reduced to the ceiling limit.

22. The afore Annexures become impugned in the instant writ petition bearing No. **CWP-14622-2023** and other connected cases.

Submissions by the learned Counsel for the EPFO.

23. After the judgment dated 04.11.2022 made in **Sunil B.Kumar's case (supra)**, the department issued circular dated 29.12.2022 thus in compliance qua the directions passed therein by the Apex Court. Under the same Circular, the earlier circulars dated 23.03.2017 and dated 20.03.2021 were also superseded.

24. In fact under bona fide impression and inadvertent mistake the department accepted the joint options of the employees under para 11(3) of the scheme after 01.09.2014 (2018-2019) and also their pension became revised by mistake. They were however not entitled to pension on higher wages. The grant of benefit of higher pension would not only amount to payment being made without any legal right but would also dent the provident fund which is meant and belongs only to low salary employees.

25. The petitioners were in service and members of the Employees Provident Fund Organization and were drawing salary in excess of the statutory wage(s) limit, when the amendment was notified by the Government in 1996, wherebys, they became allowed to exercise the apposite joint option. However, the petitioner(s) never exercised their option during their service period.

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26. It is further submitted here that the petitioner(s) cannot be granted the benefit of joint options exercised under Proviso to Para 11(3) (which they filed in 2019) in the year 2024, which however become already deleted w.e.f. 01.09.2014.

27. The first and foremost question which becomes generated, is whether by judicial pronouncement, the High Court can make operative, those substantive provisions of law/rules, which have already been deleted from the scheme since 01.09.2014. Furthermore, whether the provisions of law/rules which are now in existence, thus can be yet acted upon, and whether any purported ill benefits becoming granted to any pensioner thus after the apposite provision ceasing to be in operation, thus requires whether the same can be ordered to be recovered from the pensioners concerned. It is settled law that the Court cannot interpret the statutory provision in such a manner which would amount to legislation.

28. In case titled as '**Union of India & Anr. v. Deoki Nandan Aggarwal**', reported in **AIR 1992 SC 96**, the Hon'ble Supreme Court observed that:

"It is not the duty of the Court either to enlarge the scope of the legislation..... The Court cannot rewrite, recast or reframe the legislation for the very good reason that it has no power to legislate. The power to legislate has not been conferred on the Court.

29. Therefore, it is contended that the petitioners are not entitled to higher pension, as they retired before 01.09.2014 without exercising the enjoined joint options nor their contribution(s) became

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ever deposited in the Pension Fund thus on the higher salary rather throughout their service period.

Inferences of this Court.

30. The judgment passed by the Hon'ble Supreme Court in **R.C.Gupta's case (supra)** was rendered by a two Judge Bench strength of the Hon'ble Supreme Court. However, the Bench strength of the Hon'ble Supreme Court which delivered the subsequent judgment, in **Sunil Kumar B.'s case** rather became comprised of three Hon'ble Judges of the Supreme Court. The relevant conclusions as became recorded therein are borne in paragraph No. 44 thereof, paragraph whereof becomes extracted hereinafter.

44. We accordingly hold and direct:—

(i) The provisions contained in the notification no. G.S.R. 609(E) dated 22nd August 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 the notification no. G.S.R. 609(E) dated 22 nd August 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 paragraph 11(3) of the 1995 scheme and continued to be in service as on 1st September 2014, will be guided by the amended provisions of paragraph 11(4) of the pension scheme.

(iv) The members of the scheme, who did not exercise option, as contemplated in the proviso to paragraph 11(3) of the pension scheme (as it was before the 2014 Amendment) would be entitled to exercise option under paragraph 11(4) of the post amendment scheme. Their right to exercise option before 1st September 2014 stands crystalised in the judgment of this Court in

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the case of R.C. Gupta (supra). The scheme as it stood before 1st September 2014 did not provide for any cut-off date and thus those members shall be entitled to exercise option in terms of paragraph 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 paragraph 11(3) as also the amended paragraph 11(4) of the pension scheme.

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 paragraph 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.

Rest of the requirements as per the amended provision shall be complied with
(v) The employees who had retired prior to 1 st September 2014 without exercising any option under paragraph 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.

(vi) The employees who have retired before 1st September 2014 upon exercising option under paragraph 11(3) of the 1995 scheme shall be covered by the provisions of the paragraph 11(3) of the pension scheme as it stood prior to the amendment of 2014.

(vii) The requirement of the members to contribute at the rate of 1.16 per cent of their salary to the extent such salary exceeds Rs.15000/- 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

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employees' contribution shall be as stop gap measure. The said sum shall be adjustable on the basis of alteration to the scheme that may be made.

(viii) We do not find any flaw in altering the basis for computation of pensionable salary.

(ix) We agree with the view taken by the Division Bench in the case of R.C. Gupta (supra) so far as interpretation of the proviso to paragraph 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.

(x) The Contempt Petition (C) Nos.1917-1918 of 2018 and Contempt Petition (C) Nos. 619-620 of 2019 in Civil Appeal Nos. 10013-10014 of 2016 are disposed of in the above terms.

31. Consequently, the judgment pronounced by the larger Bench strength of the Hon'ble Judges of the Supreme Court in **Sunil Kumar B.'s case (supra)**, if overrules or modifies, the previously rendered verdict in **R.C.Gupta's case (supra)**, thus by the lesser therein Bench strength of the Hon'ble Judges of the Supreme Court, thereby, the judgment made in in **R.C.Gupta's case (supra)** would not have any compliable force. Therefore, the inter-se conflict, if any, which emerges inter-se the previous judgment rendered in **R.C.Gupta's case (supra)** and the subsequent judgment rendered in **Sunil Kumar B's case (supra)**, thus requires becoming culled out.

32. In the judgment rendered in **R.C.Gupta's case** which was a judgment delivered by a two Judge Bench strength of the Hon'ble Supreme Court, it became postulated, that the proviso underneath para 11 (3) of EPS, 1995, proviso whereof becomes re-extracted hereinafter, wherein it becomes expressed, that if the apposite joint option of the employer and the employee, results in the contributions paid on salary

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exceeding Rs. 6500/- per month, from the date of the commencement of the scheme or from the date the salary exceeds Rs. 6500/- per month, which ever is later, thereupons, the therein postulations respectively relating to the date when the relevant contribution(s) is/are made or the date when the salary exceeds the ceiling limit concerned, thus are not to be construable as the cut off dates. Consequently, it was concluded in the verdict (supra) rendered by the Supreme Court, that since the scheme is beneficial to the employees, therebys, any reference to any purported cut off date, rather would defeat the holistic purpose of the scheme, thus obviously beneficial to the employees. **As such, complete openness of times but is left for the contribution(s) being made into the apposite fund, irrespective of the salary exceeding the ceiling limit concerned. In other words, the joint option is amenable to be exercised irrespective of any purported cut off date, thus sparked from the above postulations.**

[Provided that if at the option of the employer and employee, contribution paid on salary exceeding [rupees six thousand and five hundred/Rs.6,500/-] per month from the date of commencement of this Scheme or from the date salary exceeds [rupees six thousand and five hundred/Rs.6,500/-] whichever is later, and 8.33 per cent share of the employers thereof is remitted into the Pension Fund, pensionable salary shall be based on such higher salary.]

33. **The further reason, as became delineated thereins, was that therebys, if yet the cut off date is meted any reverence, therebys, the employer who deposited 12 per cent of the actual salary and not 12 % of the ceiling limit, besides with yet such a deposit when otherwise may not be consensual, whereas, the consensuality of the said deposit but was a *sine qua none*, thus for**

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the scheme becoming enforced as such, yet the factum of the employer evidently depositing 12 per cent of the salary and not 12 per cent of the ceiling limit, rather holding overwhelming clout. Resultantly therebys, there may concomitantly become engendered situations, wherebys, subsequent increases in salary or in the ceiling limits' concerned, may happen, to which any reverence may be assignable, besides whereto the benefits may become endowed to the employees, thus, becoming ill ousted to the detriment of the employees, wherebys, the beneficial purpose of the scheme would become jettisoned.

34. As such, it was declared that the exercisings of a joint option under paragraph 26 (6) of the EPF Scheme, 1952, thus is a necessary precursor qua the exercising(s) of the envisaged option under Clause 11 (3) of the EPS, 1995, wherebys, it was further declared that if the said option is exercised, therebys, there would be no foreclosure of any rights, to the employer and the employee, to yet bilaterally exercise a further option under clause 11 (3) of the EPS, 1995, unless the circumstances warranting such foreclosure are clearly indicated. The provisions of para 26 (6) of the EPF Scheme, 1952 and the provisions of para 11 (3) of EPS, 1995 become extracted hereinafter.

Para 26 (6) of the EPF Scheme, 1952.

“26. Classes of employees entitled and required to join the Fund.

(1) (a) Every employee employed in or in connection with the work of a factory or other establishment to which this Scheme

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applied, other than a excluded employee, shall be entitled and required to become a member of the Fund from the day this paragraph comes into force in such factory or other establishment.

(b) xxxx

(2) to (5) xxxx

(6) Notwithstanding anything contained in this paragraph, an officer not below the rank of an Assistant Provident Fund Commissioner may, on the joint request in writing of any employee of a factory or other establishment to which this Scheme applies and his employer, enroll such employee as a member or allow him to contribute more than fifteen thousand rupees of his pay per month if he is already a member of the fund and thereupon such employee shall be entitled to the benefits and shall be subject to the conditions of the fund, provided that the employer gives an undertaking in writing that he shall pay the administrative charges payable and shall comply with all statutory provisions in respect of such employee.]

Para 11 (3) of EPS, 1995.

11. *Determination of Pensionable Salary.*

xxx xxx xxx

(3) The maximum pensionable salary shall be limited to [rupees six thousand and five hundred/Rs.6,500/-] 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.6,500/-] per month from the date of commencement of this Scheme or from the date salary exceeds [rupees six thousand and five hundred/Rs.6,500/-] whichever is later, and 8.33 per cent share of the employers thereof is remitted into the Pension Fund, pensionable salary shall be based on such higher salary.]

35. Since the proviso to para 11 (3) of the EPS, 1995 became deleted. Therefore, this Court need not detain itself in determining the

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conflict, if any, which has emerged inter-se the previous judgment and the subsequent judgment rendered by the Apex Court. The reason becomes underscored in the factum, that in the previous judgment rendered in **R.C.Gupta's case (supra)**, the Hon'ble Supreme Court was dealing with the unamended Pension Scheme, 1995, whereas, in the subsequent judgment, the three Judge Bench of the Hon'ble Supreme Court, was dealing with the amendment made in the year 2014 qua in the said scheme, wherebys, the proviso of para 11 (3) of the EPS, 1995 became deleted and para 11 (4) was inserted in the EPS, 1995. The provisions of para 11 (4) of the EPS, 1995 become extracted hereinafter.

Clause 11(4) of the EPS, 1995

*[(4) **The existing members as on the 1st day of September, 2014**, who at the option of the employer and employee, had been contributing on salary exceeding six thousand and five hundred rupees per month, may on a fresh option to be exercised jointly by the employer and employee continue to contribute on salary exceeding fifteen thousand rupees per month and the pensionable salary for the existing members who prefer such fresh option shall be based on the higher salary]:*

Provided that the aforesaid members have to contribute at the rate of 1.16 per cent on salary exceeding fifteen thousand rupees as an additional contribution from and out of the contributions payable by the employees for each month under the provisions of the Act or the rules made thereunder:

Provided further that the fresh option shall be exercised by the member within a period of six months from the 1st day of September, 2014:

Provided also that the period specified in the second proviso may, on sufficient cause being shown by the member, be extended by the Regional Provident Fund Commissioner for a further period not exceeding six months:

Provided also if no option is exercised by the member within such period (including the extended period), it shall be deemed that the member has not opted for contribution over wage ceiling and the contributions to the Pension Fund made over the wage ceiling in respect of the member shall be diverted to the Provident Fund account of the member along with interest as declared under the Employees' Provident Funds Scheme from time to time.

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36. Consequently, the compliable judgment on all scores, excepting the employees and the employers who become governed by the amended scheme of 2014, thus to the extent, that the supra declarations of law become crystalized therefroms, rather is the judgment made by a three Judge Bench of the Hon'ble Supreme Court in **Sunil Kumar B's case (supra)**.

37. However, the majority of the employees rather are seeking the applicability of the judgment passed in **R.C.Gupta's case (supra)**. Therefore, vis-a-vis those employees who are seeking the applicability qua them vis-a-vis the judgment delivered in **R.C.Gupta's case (supra)**, thereupons, their respective entitlement(s) would be governed, now thus in terms of the expostulations made in the subsequent judgment delivered by the three judge Bench strength of the Supreme Court in **Sunil Kumar B.'s case (supra)**. The said expostulations of law are inter alia summarized as under.

38. The import of the crystalizations of law, made in the subsequent judgment, delivered by the three Judge Bench strength of the Apex Court when do candidly expostulate that

a) *The employees who had exercised option under the proviso to paragraph 11(3) of the 1995 scheme and continued to be in service as on 1st September 2014, will be guided by the amended provisions of paragraph 11(4) of the pension scheme. As such, the impact of the supra stated expostulation of law, is that, those employees who are after exercising options in terms of the proviso to para 11(3) of the EPS, 1995, thus had continued to be in service after 1st September, 2014,*

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therebys, they would be governed by the amended provisions. Resultantly therebys, the explicit mandate of the supra stated relevant conclusion, as, drawn in the subsequent judgment delivered by the three Judge Bench strength of the Hon'ble Supreme Court, is that, therebys, it becomes enjoined that for the employee concerned becoming entitled to seek the benefit of the amended provisions, inasmuch as, of para 11(4) of the EPS, 1995, theirs thus becoming required to be cogently establish that

i) he/she had exercised option in terms of the proviso to para 11(3) of the EPS, 1995.

ii) he/she was in service as on 1st September, 2014.

39. Resultantly therebys, irrespective of the deletion of the proviso (supra) which had earlier existed in the EPS, 1995, through the amending provisions becoming brought on the rule book in the year 2014, yet on the supra facts becoming cogently established, therebys there being continuity of application of the option exercised, thus under the proviso to paragraph 11 (3) of the EPS, 1995, besides the employees concerned, would now be guided by the amended provisions of paragraph 11 (4) of the pension scheme.

40. The further proposition of law which becomes crystalized in the subsequent verdict delivered by a three Judge Bench strength of the Hon'ble Supreme Court, is that, in respect of the surviving members of the scheme, or those who had not superannuated at the time of coming into force of the 2014 amended scheme, thereupons, if they had earlier not exercised

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option in terms of the proviso to paragraph 11 (3) of the EPS, 1995, yet, they became declared to exercise option under paragraph 11 (4) of the post amended scheme.

41. Be that as it may, the slight point of difference which has emerged inter-se the previous two Judge Bench strength judgment delivered in **R.C.Gupta's case (supra)** and the subsequent three Judge Bench strength judgment, delivered in **Sunil Kumar B's case (supra)**, is confined, to the expostulation made in sub para (v) in paragraph 44 of the judgment made in **Sunil Kumar B's case (supra)**, whereby, it was declared that those employees who had retired, thus prior to 1st September, 2014, but without exercising any option under paragraph 11 (3) of the pre-amended scheme, besides had already exited from the membership thereof, thereupons, they would not be entitled to the benefit of the judgment passed in **R.C.Gupta's case (supra)** nor thereby they would become entitled to the pension scheme (amended) of 2014.

42. Be that as it may, it has to be adjudicated whether per-se thereby in absence of proof of the relevant ingredients carried in the hereinafter referred provisions, whether the employees concerned, thus *ipso facto* becoming dis-entitled to become the recipients of the pension fund.

43. As such, the impact of the above, is that, there was a necessity of exercising options under para 11 (3) of the EPS, 1995 besides there was a necessity of proof emerging that there was no

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voluntary exitings by any member of the pension fund concerned, rather from membership thereof.

44. To the objective mind of this Court, the underlining of the supra, is that, only on evident proof emerging in respect of the supra parameters, qua therebys the employees concerned, thus would not be entitled to the benefit of the amended pension scheme of 1995/2014.

45. Further, it is relevant to allude to a recent judgment made by the Hon'ble Apex Court in case titled as **Powergrid Retired Employees' Association (PREA) Vs. Union of India and Ors.**, to which **Writ Petition(s) (Civil) No (s). 97/2025** became assigned. In the said case, the petitioner(s) therein sought a review of the judgment passed by a three Judge Bench strength of the Apex Court in **Sunil Kumar B's case (supra)**. The said writ petition became dismissed vide order dated 19.03.2025. The operative part of the said verdict becomes extracted hereinafter.

“ xxxx

In view of the fact that it is an admitted position that these employees have retired prior to 01.09.2014 & that too without exercising their option. We see no reason to entertain this petition in exercise of our jurisdiction under Article 32 of the Constitution of India.”

46. Reiteratedly, to the objective and insightful understanding of this Court, the dis-entitlements as declared thereunders, qua those who had superannuated prior to 1st September, 2014, and, who had exited from the membership of the scheme or the fund, whereupon, they were declared to be not entitled to the benefit of the judgment delivered

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in **Sunil Kumar B's case**, though is argued by the counsel for the EPFO, to be squarely attracted vis-a-vis the petitioners, but the said argument warrants rejection.

47. **The reason for stating so becomes grooved in the factum that the said argument would have a formidable force only, when there was cogent evidence existing on record, manifesting qua those employees, who superannuated before 1st September, 2014, thus had also voluntarily exited from the membership of the fund. Moreover, it has to be analyzed whether those employees, who superannuated prior to 1st September, 2014, besides voluntarily exiting from the membership of the scheme, thus had also done so without exercising the joint option, as envisaged under paragraph 11 (3) of the pre amended scheme of 1995.**

48. The relevant respective entitlement(s) or dis-entitlement(s), as created against the employees concerned, requires a clear understanding of the relevant conclusions which become carried in sub para (iii) to (vi) of paragraph No. 44 of the verdict made by the Apex Court in **Sunil Kumar B' case (supra)**, conclusions whereof become re-extracted hereinafter.

(iii) The employees who had exercised option under the proviso to paragraph 11(3) of the 1995 scheme and continued to be in service as on 1st September 2014, will be guided by the amended provisions of paragraph 11(4) of the pension scheme.

(iv) The members of the scheme, who did not exercise option, as contemplated in the proviso to paragraph 11(3) of the pension scheme (as it was before the 2014 Amendment) would be entitled to exercise option under paragraph 11(4) of the post amendment scheme. Their right to exercise option

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before 1st September 2014 stands crystalised in the judgment of this Court in the case of R.C. Gupta (supra). The scheme as it stood before 1st September 2014 did not provide for any cut-off date and thus those members shall be entitled to exercise option in terms of paragraph 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 paragraph 11(3) as also the amended paragraph 11(4) of the pension scheme.

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 paragraph 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.

Rest of the requirements as per the amended provision shall be complied with

(v) The employees who had retired prior to 1 st September 2014 without exercising any option under paragraph 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.

(vi) The employees who have retired before 1st September 2014 upon exercising option under paragraph 11(3) of the 1995 scheme shall be covered by the provisions of the paragraph 11(3) of the pension scheme as it stood prior to the amendment of 2014.

49. A circumspect reading of the supra extracted relevant conclusions, makes it imminently clear, that the factum of superannuations' thus occurring before 01.09.2015 and that too without the exercising of the option under para 11 (3) of the pre-amended scheme, besides also the factum of the apposite voluntary exitings from the membership of the fund, but are necessarily entwined with each other. In other words, the supra stated respective superannuation and voluntary exitings from the

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membership of the apposite fund, do require, qua both thereof, becoming cogently established, thus by the employer, so that therebys, a convincing premise can be erected, that as such the dis-entitlement(s) declared in Sunil Kumar B.'s case (supra) can be declared to become pointedly attracted vis-a-vis the employees.

50. Since there is an inter-linkage between the apposite superannuation occurring before 01.09.2014 and the voluntarily exitings from the membership of the scheme. Therefore, initially this Court is required to be analyzing, the relevant provisions as carried in the Employee Provident Fund Scheme, 1952, wherein, provisions occur relating to the membership of the fund and, wherein too, the funds pursuant to the exercising of bilateral options, thus enter/entered into. The said provisions become extracted hereinafter.

MEMBERSHIP OF THE FUND

26. Classes of employees entitled and required to join the fund- (1) (a) Every employee employed in or in connection with the work of a factory or other establishment to which this scheme applies, other than an excluded employee, shall be entitled and required to become a member of the Fund from the day this paragraph comes into force in such factory or other establishment.

(b) Every employee employed in or in connection with the work of a factory or other establishment to which this Scheme applies, other than an excluded employee, shall also be entitled and required to become a member of the fund from the day this paragraph comes into force in such factory or other establishment if on the date of such coming into force, such employee is a subscriber to a provident fund maintained in respect of the factory or other establishment or in respect of any

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other factory or establishment (to which the Act applies) under the same employer:

Provided that where the Scheme applies to a factory or other establishment on the expiry or cancellation of an order of exemption under section 17 of the Act, every employee who but for the exemption would have become and continued as a member of the Fund, shall become a member of the Fund forthwith.

(2) After this paragraph comes into force in a factory or other establishment, every employee employed in or in connection with the work of that factory or establishment, other than an excluded employee, who has not become a member already shall also be entitled and required to become a member of the Fund from the date of joining the factory or establishment.

(3) An excluded employee employed in or in connection with the work of a factory or other establishment, to which this Scheme applies shall, on ceasing to be such an employee, be entitled and required to become a member of the Fund from the date he ceased to be such employee.

(4) On re-election of an employee or a class of employees exempted under paragraph 27 or paragraph 27-A to join the Fund or on the expiry or cancellation of an order under that paragraph, every employee shall forthwith become a member thereof.

(5) Every employee who is a member of a private provident fund maintained in respect of an exempted factory or other establishment and who but for exemption would have become and continued as a member of the fund shall, on joining a factory or other establishment to which this Scheme applies, become a member of the fund forthwith.

(6) Notwithstanding anything contained in this paragraph, an officer not below the rank of an Assistant Provident Fund Commissioner may, on the joint request in writing, of any employee of a factory or other establishment to which this Scheme applies and his employer, enroll such employee as a

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member or allow him to contribute more than rupees [fifteen thousand rupees of his pay per month if he is already a member of the Fund and thereupon such employee shall be entitled to the benefits and shall be subject to the conditions of the Fund, provided that the employer gives an undertaking in writing that he shall pay the administrative charges payable and shall comply with all statutory provisions in respect of such employee.

51. It is not controverted nor are there any pleadings to the extent, that the petitioners were not entitled to nor qua theirs validly acquiring the membership of the funds. Now, if assumingly, if there is some contest on the part of the respondents, that the employees concerned, did not join the membership of the fund, wherefroms, they were required to make an exit in terms of Section 26 A of the EPF Scheme, 1952, provisions whereof become extracted hereinafter.

[26-A. Retention of membership – (1) A member of the Fund shall continue to be member until he withdraws under paragraph 69 the amount standing to his credit in the Fund or is covered by a notification of exemption under Section 17 of the Act or an order of exemption under paragraph 27 or paragraph 27-A.

52. **However, for the reasons to be assigned hereinafter, the said contention was required to become fortified, from theirs evidently never occurring any joint remissions, bearing the nuance of an option becoming exercised in terms of para 26-A of the EPF Scheme, 1952. Contrarily, if in respect of those employees' certain deposits were made and that too, without any demure at the instance of the employers. Resultantly therebys, when the employers *ipso facto* permitted the employees to make contribution(s) onto the fund, as contemplated in paragraph 26**

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(supra), therebys, the undemured makings of the said remissions thus at the instance of the employees, thus into the scheme contemplated for all the relevant purposes, inclusive of pension being therefroms payable to the employees, but is an explicit manifestation qua therebys, there being a bilateral co-optings vis-a-vis the requisite exercising of options in terms of the proviso to para 11 (3) of the EPS, 1995. The further corollary thereof, is that, especially when no evidence exists on record, that therebys the employer also, if required, thus also remitting into the relevant fund its proportionate share of contribution(s) thereof.

53. Resultantly when therebys, the subsequent three Judge Bench in its verdict made in Sunil Kumar B.'s case (supra), has preserved, to those bilateral co-optees, yet the benefits of the exercising(s) of the apposite conjoint option, as contemplated in the now deleted proviso to paragraph 11 (3) of the pension scheme, but in terms of the amendment/insertion of para 11 (4) in the EPS, 1995 becoming made. Consequently, vis-a-vis those employees, the condition embodied in the conclusion (supra) occurring in the verdict drawn by the Apex Court in Sunil Kumar B.'s case (supra), inasmuch as, those employees who had superannuated prior to 01.09.2014, and, who had not exercised any option under paragraph 11 (3) of the pre-amended scheme, besides evidently had exited from the membership thereof, wherebys they would not be entitled to the benefit of the said judgment, thus did require firm tangible evidence in support thereof, becoming adduced on record.

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However, the said firm evidence does not exist on record, therebys, there can be no application of the supra conclusion(s) vis-a-vis the petitioner(s) concerned.

54. Moreover, reiteratedly, since as stated (supra), it becomes declared by this Court, that yet alongwith the lack of bilateral option becoming exercised, for therebys the superannuated employees before the cut off date i.e. 01.09.2014, becoming dis-entitled, to become recipients of the supra paragraph, rather did also require, that they were to be evidently voluntarily exiting from the membership of the fund. Therefore, a circumspect analysis of the provisions of Section 26A of the EPF Scheme, 1952 but is naturally required.

55. Since paragraph No. 26, as embodied in Chapter IV of the EPF Scheme, 1952, details the classes of employees entitled to join the fund. Resultantly since there is no dispute with respect to the entitlement of the present employees to join the fund, as envisaged in the EPF Scheme, 1952. As such, when the employees concerned, became legitimately enrolled as members of the apposite fund. Therefore, the consequence of the employees becoming validly enrolled, as members of the fund, is that, when Section 26-A of the EPF Scheme, 1995, provisions whereof become extracted hereinabove, confers an entitlement qua an enrolled member of the fund, thus to retain membership thereof, **until he withdraws under paragraph 69 of the said Scheme**, rather the amount standing credited in his fund or is covered by the notification of exemption under Section 17 of the Act or an order of exemption under paragraph 27 or paragraph 27-A.

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56. As such, when thereby there is conferment of continuity of membership of the fund concerned vis-a-vis the enrolled member thereof, thereupons, unless evidence surges forth, that he had voluntarily withdrawn, as underlined in paragraph 69 (supra), thus the amounts standing to his credit in the fund or he became covered by the notification of exemption under Section 17 of the Act or an order of exemption under paragraph 27 or paragraph 27-A, thereupons, the supra conclusion was not to be applied vis-a-vis the petitioner(s) concerned.

57. Now, since no evidence surges forth, that the employees had voluntarily exited from the fund, therebys, the argument (supra) raised by the learned counsel for the EPFO, but becomes rendered rudderless.

58. Consequently, when the Employees Pension Fund, as envisaged in para 3 of the EPS, 1995, becomes the financial corpus, for disbursing therefroms the payable pensions to the employees. In sequel, the said created financial corpus for the relevant purpose, thus is naturally dependent upon the acquisition of membership under Section 26 of the EPF Scheme, 1952.

59. Now, since this Court has inferred, that the petitioner(s) herein were validly enrolled as members of the Employee's Pension Fund. Furthermore, since this Court has hereinabove concluded, that there is continuity of retention of membership vis-a-vis the Employees Provident Fund Scheme, unless it becomes cogently proven, that the enrolled members of the scheme (supra) rather had voluntarily

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withdrawn in terms of paragraph 69 of the EPF Scheme, 1952, thus the entire amounts standing credited qua him in the apposite fund.

60. Since as stated (*supra*), there is *prima facie*, no apposite voluntary withdrawal(s) by any of the employees, who became undisputedly enrolled as members of the pension fund, as envisaged in para 3 of the EPS, 1995, rather when the same may have been unilaterally disbursed vis-a-vis them.

61. As such, when by the mere ipse dixit of the employer, they were forced to untenably, thus unilaterally exit from the membership of the fund, thus contrary to the envisagings made in Section 26 of the EPF Scheme, 1952. Therefore, the argument of the learned counsel for the respondent, that they had validly voluntarily exited from the membership of the fund, and, therebys they were not entitled to the benefit of the judgment (*supra*), is an argument, which requires rejection, especially when they had continued to uptil the coming into force of the EPS, 1995, to retain the membership of the fund, as envisaged in Section 26 of the EPF Scheme, 1952, more especially before their retirement taking place prior to 1st September, 2014.

62. Moreover, when they had exercised the required joint option as manifestated from theirs remitting the relevant amounts, onto the funds, wherefroms, pension was payable in terms of the employees pension fund as envisaged in para 3 of the EPS, 1995.

63. Therefore, the benefit of the interpretation (*supra*) made by this Court, to the conclusion, as made by the Apex Court in sub para (v) in paragraph No. 44 of its verdict rendered in **Sunil Kumar B.'s case**

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(supra) thus would ensue to the employees, who retired prior to 01.09.2014 but without exercising any option, but on the hereinafter counts :

a) if the employer of such employees had in terms of para 3 of the Employees Pension Scheme, 1995, thus without demure had permitted the employees concerned, who superannuated before 01.09.2014, to make remittance(s) into the relevant pension fund, wherebys, if required, there was a concomitant necessity entailed upon the employer to also make proportionate contribution(s) into the fund which also as stated (supra) appears to have been done.

b) Those employees, who had acquired the membership of the pension fund, through subscription(s) theretos becoming made.

c) to those employees who had not voluntarily exited from the pension fund but by the mere ipse dixit of the employer, the latter had unilaterally released the entire contribution(s) relating to the pension of the employees.

64. Accordingly, the respondents concerned are directed, to, in terms of the supra interpretation made to the conclusions, as made by the Apex Court in paragraph No. 44 of its verdict rendered in **Sunil Kumar B.'s case (supra)** besides in view of the parameters made by this Court in paragraph No. 63, decide the claim(s) of each of the employees, through passing a speaking order, but after hearing all affected concerned.

65. The said speaking decision be ensured to be made within a period of six weeks from today.

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Final Order of this Court.

66. In aftermath, with the direction(s) and observation(s) aforesaid the writ petition(s) are disposed of.

67. Since the main cases itself have been decided, thus, all the pending application(s), if any, also stand(s) disposed of.

68. A photocopy of this order be placed on the files of other connected cases.

(SURESHWAR THAKUR)
JUDGE

(H.S.GREWAL)
JUDGE

28.03.2025

kavneet singh

Whether speaking/reasoned : Yes/No
Whether reportable : Yes/No