

IN THE HIGH COURT AT CALCUTTA
CIVIL APPELLATE JURISDICTION
APPELLATE SIDE

BEFORE :-

THE HON'BLE JUSTICE SHAMPA SARKAR
&
THE HON'BLE JUSTICE ARJUN RAY MUKHERJEE

MAT 1412 of 2025

With

CAN 1 of 2025

With

CAN 2 of 2026

Birbhum District Central Cooperative Bank Ltd. & Ors.

Vs.

Bramha Gopal Roy & Anr.

With

MAT 1414 of 2025

With

CAN 1 of 2025

With

CAN 2 of 2026

Birbhum District Central Cooperative Bank Ltd. & Ors.

Vs.

Gour Kishore Jar & Anr.

With

MAT 1415 of 2025

With

CAN 1 of 2025

With

CAN 2 of 2026

Birbhum District Central Cooperative Bank Ltd. & Ors.

Vs.

Anjana Chanda & Anr.

With

FMA 1453 of 2025

With

CAN 1 of 2025

With

CAN 2 of 2026

Birbhum District Central Cooperative Bank Ltd. & Ors.

Vs.

Chhabi Bhattacharya & Anr.

With

MAT 2067 of 2025

With

CAN 1 of 2025
With
CAN 2 of 2026
Birbhum District Central Cooperative Bank Ltd. & Ors.
Vs.
Sunil Kumar Dutta & Anr.

For the Appellant : Mr. Saikat Banerjee, Sr. Adv.,
Mr. Arnab Ray, Adv.
Mr. Shirsho Banerjee, Adv.
Ms. Shrabanti Chatterjee, Adv.

For the Respondent No.1 : Mr. Kishore Mukherjee, Adv.,

For the State : Ms. Susmita Saha Dutta, AGP.
Ms. Tanusree Dhar

Judgment reserved on : 28.09.2026

Judgment pronounced on : 15.10.2026

Shampa Sarkar, J :-

1. The same question is involved in these appeals, i.e., whether the employees of the Birbhum District Central Cooperative Bank Limited (hereinafter referred to as the said cooperative bank) can pray for interest on delayed payment of gratuity, leave encashment and arrear salary, by filing writ petitions against the said cooperative bank.

2. Mr. Saikat Banerjee, learned Senior Advocate for the appellant submits that the learned Single Judge erred in allowing the writ petitions, thereby, directing payment of interest by the appellants on account of delayed payment of gratuity and leave encashment, at the rate of 9 % per annum from the date of retirement till the date of actual payment and interest on arrear salary at the rate of 9 % per annum from May 1, 2014 to November 30, 2014.

3. According to Mr. Banerjee, the provisions of the Payment of Gratuity Act, 1972, did not apply to the employees of the said cooperative bank. The said bank was a Cooperative Credit Structure Entity. Section 134B of the Cooperative Societies Act, 2006 (hereinafter referred to as 'the 2006 Act') defined a Cooperative Credit Structure Entity. A District Central Cooperative Bank was included under such definition. Under Sub section 2 of Section 134C and particularly clause (d) thereof, a Cooperative Credit Structure Entity was given autonomy in all financial and internal administrative matters, including framing policies relating to the persons employed and compensation payable to the staff. The West Bengal Cooperative Societies Rules, 2011 (hereinafter referred to as 'the said Rules') provided that, the service conditions appended thereto excluded the employees of the Cooperative Credit Structure Entities. As such, the writ petitions were not maintainable in respect of the money claims arising out of service emoluments and benefits of the employees.

4. Mr. Banerjee relied on the decision of a Division Bench of this court, in support of his contention that employees of the said cooperative bank, who retired after February, 2014, would not be guided by the Appendix to Chapter V of clause 19 of the said Rules. Thus, the bank was under no statutory obligation to follow the provisions of the Payment of Gratuity Act, 1972, including the provision of payment of statutory interest in the event of delayed payment of gratuity. If the cooperative society did not have any statutory obligation under the Payment of Gratuity Act, 1972, the writ petitions were not maintainable for enforcement of any duty towards payment of dues to past employees. At best, the writ petitioners could

approach the authority under the Payment of Gratuity Act, 1972, for consideration or raise a dispute under the provisions of the 2006 Act.

5. Admittedly, all the writ petitioners in the group of appeals had retired after the cut-off date. With regard to the maintainability of the writ petitions, it was urged that the Hon'ble Apex Court in the matter of ***Ram Chandra Choudhary and Ors. Vs. Roop Nagar Dugdh Utpadak Sahakari Samiti Limited and Others*** reported in **2026 SCC Online SC 583**, held that a writ petition would lie against a non-state entity only when it performed public duties, discharged public functions or had acted in breach of a statutory or constitutional obligation of a public character. Disputes relating to internal management, governance etc. could not be decided by a writ court as a matter of course, only because a statutory framework regulated the functioning of a society. Being guided by a statutory framework was not reason enough to convert an internal dispute between the society and its employees to a dispute having a public element. The dispute was between the employer and the employees. In support of his contention that a cooperative society was not a public authority, reliance was further placed on ***Army Welfare Education Society, New Delhi Vs. Sunil Kukar Sharma and Ors.*** reported in **(2024) 16 SCC 598**. A similar proposition had been laid down that, writ jurisdiction under Article 226 of the Constitution of India could not be invoked in respect of service matters that were not controlled or governed by statutory provisions.

6. ***Kanaiyalal Lalchand Sachdev and Ors. Vs. State of Maharashtra and Ors.*** reported in **(2011) 2 SCC 782**, was relied upon to support the

contention that, existence of an alternative remedy under the 2006 Act, operated as a bar to the maintainability of a writ petition.

7. Mr. Kishore Mukherjee, learned Advocate for the writ petitioners submitted that the said cooperative bank was amenable to writ jurisdiction as it was financed by the Central Government. The money was routed through NABARD.

8. Mr. Mukherjee relied on ***S Shobha Vs. Muthoot Finance Ltd.*** reported in ***2025 INSC 117*** and the decision of the Orissa High Court in ***Nilakantha Dash vs Registrar of Cooperative Societies, Odisha and Ors.*** decided in ***W.P.(C) No. 31821 of 2021***, in support of his contention that writ petitions were maintainable against the co-operative banks. He also relied on the decision of a Division Bench of this court in the matter of MAT 1697 of 2019. He submitted that the learned Single Judge had rightly decided the matter and directed payment of interest. Mr. Mukherjee further submitted that, similarly situated employees of the said co-operative bank who retired after February 1, 2013 were granted similar benefits.

9. Thus, on the principle of equity and equal treatment by the employer, the learned single judge had passed the order. The said order was not contrary to law.

10. Having considered the rival contentions of the parties, we find that all the writ petitioners in these group of appeals filed by the co-operative bank retired after February 1, 2013. February 1, 2013 was the cut-off date. From such date, employees of co-operative credit structure entities were excluded from the purview of Rule 106 of the said Rules. Therefore, on the date of retirement of the writ petitioners, Rule 106 did not apply to them, and as

such, the provisions contained in Appendix to Chapter V under Rule 106 of the 2011 Rules were not applicable.

11. Thus, writ petitions would not lie at the behest of such employees, against the said cooperative bank as the bank was not under any statutory obligation to pay the interest. They could not seek enforcement of the Rule 106. Co-operative banks fall within the definition of co-operative credit structure entities. Sections 134 A, B and C of the said 2006 Act are quoted below for convenience.

“134. Special provisions for Urban Co-operative Bank.

(1)Registration and administration of an Urban Co-operative Bank will be governed by this Act and the rules made thereunder.

(2)Such bank will be regulated by the direction of the Reserve Bank of India and shall have the power to amend its by-laws.

134A. Overriding effect.- Notwithstanding anything contrary or inconsistent contained in this Act or the rules framed thereunder or by-laws of any registered society or orders issued thereunder, the provisions of this Chapter shall have overriding effect.

134B. Definitions. (1)In this Chapter unless the context otherwise requires,-

(a)"Co-operative Credit Structure Entity" includes the West Bengal State Co-operative Bank, a District Central Co-operative Bank, a Primary Agricultural Credit Co-operative Society, the West Bengal State Agricultural and Rural Development Bank, a Primary Co-operative Agricultural and Rural Development Bank;

(b) 'National Bank' means the national Bank for agricultural and rural development established under Section 3 of the National Bank for Agricultural and Rural Development Act, 1981 (61 of 1981);

(c) 'Primary agricultural credit co-operative society' includes a farmer's service co-operative society, a large-sized multipurpose co-operative society and any other co-operative society primarily dealing with agricultural credit identified under revival package.

(2)All other words and expressions used in this Chapter but not defined shall have the same meaning respectively assigned to them in this Act.

134C. Special provisions applicable to the Co-operative Credit Structure Entities. (1)The following provisions shall apply to the Co-operative Credit Structure Entities :-

(a) a depositor holding a minimum deposit of rupees five thousand or such minimum sum as may be specified by the Government for a continuous period of minimum two years in the Primary Agricultural Credit Co-operative Society preceding the date of notification of election in a Primary Agricultural Credit Co-operative Society, shall become a member of the society under sub-section (1) of section 63 by subscribing at least the minimum share capital specified in the by-laws and shall have full voting rights;

(b) an individual or group borrower shall have the right to become a member of a Primary Agricultural Credit Co-operative Society or Primary Co-operative Agricultural and Rural Development Bank under sub-section (1) of section 63.

(2) A Co-operative Credit Structure Entity shall have autonomy in all financial and internal administrative matters including the following areas :-

- (a) interest rates on deposits and loans;
- (b) borrowing and investments;
- (c) loan policies and individual loan decisions;
- (d) posting and compensation to staff;
- (e) internal control systems

Provided that in the case of Co-operative Credit Structure Entities other than the State Co-operative Agriculture and Rural Development Bank and Co-operative agriculture and rural development bank, the interest rates on deposits and loans shall be in conformity with the guidelines issued by the Reserve Bank of India

Provided further that in the case of the state Co-operative agriculture and rural development bank and Co-operative agriculture and rural development banks, the interest rates on deposits and loans shall be in conformity with the guidelines issued by the National Bank.”

12. Thus, the regulatory framework of the statute grants autonomy to the said bank. Such autonomy also is exercised over the terms and conditions of service of employees.

13. Section 7 of the Payment of Gratuity Act, 1972 is quoted below:-

“7. Determination of the amount of gratuity

.- (1) A person who is eligible for payment of gratuity under this Act or any person authorised, in writing, to act on his behalf shall send a written application to the employer, within such time and in such form, as may be prescribed, for payment of such gratuity.

(2) As soon as gratuity becomes payable, the employer shall, whether an application referred to in sub-section (1) has been made or not, determine the amount of gratuity and give notice in writing to the person to whom the gratuity is payable and also to

the controlling authority specifying the amount of gratuity so determined.

(3)[The employer shall arrange to pay the amount of gratuity, within thirty days from the date it becomes payable to the person to whom the gratuity is payable.(3-A) If the amount of gratuity payable under sub-section (3) is not paid by the employer within the period specified in sub-section (3), the employer shall pay, from the date on which the gratuity becomes payable to the date on which it is paid, simple interest at such rate, not exceeding the rate notified by the Central Government from time to time for repayment of long-term deposits, as that Government may, by notification specify:Provided that no such interest shall be payable if the delay in the payment is due to the fault of the employee and the employer has obtained permission in writing from the controlling authority for the delayed payment on this ground.] / *Substituted by Act 22 of 1987, Section 7, for sub-Section (3) (w.e.f. 1.10.1987).*]

(4)(a)If there is any dispute as to the amount of gratuity payable to an employee under this Act or as to the admissibility of any claim of, or in relation to, an employee for payment of gratuity, or as to the person entitled to receive the gratuity, the employer shall deposit with the controlling authority such amount as he admits to be payable by him as gratuity.[* * *] / *Explanation omitted by Act 25 of 1984, Section 4 (w.e.f. 1.7.1984).*]

(b)[Where there is a dispute with regard to any matter or matters specified in clause (a), the employer or employee or any other person raising the dispute may make an application to the controlling authority for deciding the dispute.] / *Clauses (b), (c) and (d) shall be relettered as Clauses (c), (d) and (e) respectively, and before Clause (c) as so relettered, Clause (b) inserted and new Clause (c) substituted by Act 25 of 1984, Section 4 (w.e.f. 1.7.1984).*]

(c)[] / *Clauses (b), (c) and (d) shall be relettered as Clauses (c), (d) and (e) respectively, and before Clause (c) as so relettered, Clause (b) inserted and new Clause (c) substituted by Act 25 of 1984, Section 4 (w.e.f. 1.7.1984).*] The controlling authority shall, after due inquiry and after giving the parties to the dispute a reasonable opportunity of being heard, determine the matter or matters in dispute and if, as a result of such inquiry any amount is found to be payable to the employee, the controlling authority shall direct the employer to pay such amount or, as the case may be, such amount as reduced by the amount already deposited by the employer.

(d)[] / *Clauses (b), (c) and (d) shall be relettered as Clauses (c), (d) and (e) respectively, and before Clause (c) as so relettered, Clause (b) inserted and new Clause (c) substituted by Act 25 of 1984, Section 4 (w.e.f. 1.7.1984).*] The controlling authority shall pay the amount deposited, including the excess amount, if any, deposited by the employer, to the person entitled thereto.

(e) [Clauses (b), (c) and (d) shall be relettered as Clauses (c), (d) and (e) respectively, and before Clause (c) as so relettered, Clause (b) inserted and new Clause (c) substituted by Act 25 of 1984, Section 4 (w.e.f. 1.7.1984).] As soon as may be after a deposit is made under clause (a), the controlling authority shall pay the amount of the deposit-(i)to the applicant where he is the employee; or(ii)where the applicant is not the employee, to the [nominee or, as the case may be, the guardian of such nominee or] [*Substituted by Act 25 of 1984, Section 4, for " nominee or" (w.e.f. 1.7.1984).*] heir of the employee if the controlling authority is satisfied that there is no dispute as to the right of the applicant to receive the amount of gratuity.

(5)For the purpose of conducting an inquiry under sub-section (4), the controlling authority shall have the same powers as are vested in a Court, while trying a suit, under the Code of Civil Procedure, 1908 (5 of 1908), in respect of the following matters, namely:-

- (a)enforcing the attendance of any person or examining him on oath;
- (b)requiring the discovery and production of documents;
- (c)receiving evidence on affidavits;
- (d)issuing commissions for the examination of witnesses.

(6)Any inquiry under this section shall be a judicial proceeding within the meaning of sections 193 and 228, and for the purpose of section 196, of the Indian Penal Code (45 of 1860).

(7)Any person aggrieved by an order under sub-section (4) may, within sixty days from the date of the receipt of the order, prefer an appeal to the appropriate Government or such other authority as may be specified by the appropriate Government in this behalf: Provided that the appropriate Government or the appellate authority, as the case may be, may, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the said period of sixty days, extend the said period by a further period of sixty days.[Provided further that no appeal by an employer shall be admitted unless at the time of preferring the appeal, the appellant either produces a certificate of the controlling authority to the effect that the appellant has deposited with him an amount equal to the amount of gratuity required to be deposited under sub-section (4), or deposits with the appellate authority such amount.] [*Inserted by Act 25 of 1984, Section 4 (w.e.f. 1.7.1984).*]

(8)The appropriate Government or the appellate authority, as the case may be, may, after giving the parties to the appeal a reasonable opportunity of being heard, confirm, modify or reverse the decision of the controlling authority.”

14. Under the above provision, in the event gratuity was not paid within the period prescribed by Sub-section 3 of Section 7, the employer was under an obligation to pay interest from the date when the gratuity became payable, up to the date when the same was paid. Simple interest at the rate not exceeding the rate notified by the central government from time to time for the repayment of long-term deposits, was thus, payable to employees who were governed by the said provision.

15. In terms of Section 134C(2), the society was an autonomous body even in respect of relationship between the employer and the employees, payments to the staff, etc.

16. With regard to maintainability of writ proceedings against a cooperative society. The Hon'ble Apex Court in the decision of **Ram Chandra Choudhary and Ors.** (supra) held as follows:-

“MAINTAINABILITY OF THE WRIT PROCEEDINGS

14. At the outset, it is necessary to consider the preliminary objection raised by the learned senior counsel for the appellants regarding the maintainability of the writ petitions under Article 226 of the Constitution of India. The High Court in the impugned judgment, proceeded to examine the validity of the bye-laws framed by the District Milk Unions without first addressing the foundational issue as to whether the writ petitions themselves were maintainable, having regard to the nature and character of the respondent societies, as well as the statutory dispute-resolution mechanism provided under the Act, 2001. Since the issue pertains to the very assumption of jurisdiction, it goes to the root of the matter and must be adjudicated as a threshold question.

14.1. It is well settled that the jurisdiction of the High Courts under Article 226, though wide and plenary, is not unbridled. While it extends beyond the confines of Article 32 and may, in appropriate cases, be invoked even against bodies not falling within the definition of “State” under Article 12, such jurisdiction is ordinarily exercised where the impugned action bears a public law element. A writ would lie against a non-State entity only where it performs public duties, discharges public functions or is alleged to have acted in breach of statutory or constitutional obligations of a public character.

14.2. Conversely, disputes which pertain purely to the internal management, governance or electoral processes of co-operative societies do not, as a matter of course, attract writ jurisdiction merely because such societies owe their incorporation to a statute. The existence of a statutory framework regulating such societies does not by itself convert internal disputes into matters of public law. The exercise of jurisdiction under Article 226 in such cases must therefore be tested on well-established principles, including the nature of the right asserted, the character of the duty alleged to have been breached, and the availability of an efficacious alternate statutory remedy.

14.3. This Court has, in a long line of decisions, delineated the contours for determining when a body, though not “State” within the meaning of Article 12, may nevertheless be amenable to writ jurisdiction. The relevant considerations include whether the body is entrusted with public duties, performs functions of a public nature, or is subject to deep and pervasive State control so as to partake the character of an instrumentality of the State.

14.4. However, the mere existence of regulatory or supervisory control, howsoever extensive, is not determinative. Such control must be of a degree that fundamentally alters the character of the body. In the absence of such indicia, disputes which are essentially private or internal in nature fall outside the ambit of judicial review under Article 226.

14.5. The question whether the respondent societies can be regarded as “State” must be examined in light of the tests laid down in *Ajay Hasia v. Khalid Mujib Sehravardi*¹⁷, which include indicia such as deep and pervasive State control, financial dependence, and functional integration with governmental activities. These principles have been applied to co-operative bodies in *General Manager, Kishan Sahkari Chini Mills Ltd. v. Satrughan Nishad*¹⁸, where this Court held that mere regulatory supervision or limited State participation does not suffice to confer the status of an instrumentality of the State. Tested on these parameters, the respondent Unions cannot be held to be “State” within the meaning of Article 12.

14.6. In *Thalappalam Service Co-operative Bank Ltd. v. State of Kerala*¹⁹, this Court, while examining the status of co-operative societies, held as follows:

“20. *The societies are, of course, subject to the control of the statutory authorities like Registrar, Joint Registrar, the Government, etc. but it cannot be said that the State exercises any direct or indirect control over the affairs of the society which is deep and all pervasive. The supervisory or general regulation under the statute over the cooperative societies, which are body corporate does not render activities of the body so regulated as subject to such control of the State so as to bring it within the meaning of the “State” or instrumentality of the State...”*

“21. We have, on facts, found that the cooperative societies, with which we are concerned in these appeals, will not fall within the expression “State” or “instrumentalities of the State” within the meaning of Article 12 of the Constitution and hence not subject to all constitutional limitations as enshrined in Part III of the Constitution...”

“44. We are of the opinion that when we test the meaning of expression “controlled” which figures in between the words “body owned” and “substantially financed”, the control by the appropriate Government must be a control of a substantial nature. The mere “supervision” or “regulation” as such by a statute or otherwise of a body would not make that body a “public authority” within the meaning of Section 2(h)(d)(i) of the RTI Act. In other words just like a body owned or body substantially financed by the appropriate Government, the control of the body by the appropriate Government would also be substantial and not merely supervisory or regulatory. The powers exercised by the Registrar of Cooperative Societies and others under the Cooperative Societies Act are only regulatory or supervisory in nature, which will not amount to dominating or interfering with the management or affairs of the society so as to be controlled. The management and control are statutorily conferred on the Management Committee or the Board of Directors of the Society by the respective Cooperative Societies Act and not on the authorities under the Cooperative Societies Act.”

14.7. In Federal Bank Ltd. v. Sagar Thomas (supra), this Court held that a writ under Article 226 would lie against a non-State entity only when it is shown to be discharging a statutory or public duty of a public character. Mere regulatory control or the existence of a statutory framework governing its activities would not render such a body amenable to writ jurisdiction. The relevant observations are as follows:

“31. It is no doubt held that a mandamus can be issued to any person or authority performing public duty, owing positive obligation to the affected party. The writ petition was held to be maintainable since the teacher whose services were terminated by the institution was affiliated to the university and was governed by the ordinances, casting certain obligations which it owed to that petitioner. But it is not the case here..... no writ would lie against the private body except where it has some obligation to discharge which is statutory or of public character.

32. Merely because Reserve Bank of India lays the banking policy in the interest of the banking system or in the interest of monetary stability or sound economic growth having due regard to the interests of the depositors etc. as provided under Section 5(c)(a) of the Banking Regulation Act does not mean that the private companies carrying on the business or commercial activity of banking, discharge any public function or public duty. These are all regulatory measures applicable to those carrying on commercial

activity in banking and these companies are to act according to these provisions failing which certain consequences follow as indicated in the Act itself. As to the provision regarding acquisition of a banking company by the Government, it may be pointed out that any private property can be acquired by the Government in public interest. It is now a judicially accepted norm that private interest has to give way to the public interest. If a private property is acquired in public interest it does not mean that the party whose property is acquired is performing or discharging any function or duty of public character though it would be so for the acquiring authority.

33. *For the discussion held above, in our view, a private company carrying on banking business as a scheduled bank, cannot be termed as an institution or a company carrying on any statutory or public duty. A private body or a person may be amenable to writ jurisdiction only where it may become necessary to compel such body or association to enforce any statutory obligations or such obligations of public nature casting positive obligation upon it. We don't find such conditions are fulfilled in respect of a private company carrying on a commercial activity of banking. Merely regulatory provisions to ensure such activity carried on by private bodies work within a discipline, do not confer any such status upon the company nor put any such obligation upon it which may be enforced through issue of a writ under Article 226 of the Constitution. Present is a case of disciplinary action being taken against its employee by the appellant Bank. The respondent's service with the Bank stands terminated. The action of the Bank was challenged by the respondent by filing a writ petition under Article 226 of the Constitution of India. The respondent is not trying to enforce any statutory duty on the part of the Bank. That being the position, the appeal deserves to be allowed."*

14.8. In the present case, the District Milk Unions are autonomous, member-driven bodies governed by the provisions of the Act, 2001, the Rules framed thereunder, and their bye-laws. They are neither departments of the State nor owned, financially controlled, or administratively dominated by the State in a manner that would render them instrumentalities of the State within the meaning of Article 12. The fact that such societies are subject to statutory regulation, oversight by the Registrar or supervision by the State Co-operative Election Authority does not detract from their essential character as independent co-operative institutions. Furthermore, the disputes raised pertain essentially to the internal governance and electoral framework of co-operative societies and do not disclose any breach of a statutory or public duty of a public law character.

14.9. In view of the aforesaid discussion, we are of the considered opinion that the writ petitions ought not to have been entertained in the exercise of jurisdiction under Article 226."

17. As the cooperative society is autonomous in its functioning, the dispute in the present case is one between an employer and past employees. Such dispute is covered by the definition of 'dispute' under the 2006 Act, and must be dealt with in accordance with the provisions of Section 102. Section 102 of the 2006 Act is quoted below:-

"102. Disputes to be filed before Registrar.

(1)Any dispute concerning the management or business or affairs of a Co-operative society other than the dispute relating to election in a Co-operative society as and when such election is conducted by the Co-operative Election Commission and disciplinary action taken by Co-operative society against its paid employees regarding the terms and conditions of the service shall be filed before the Registrar for settlement if it arises-

(a)among members, past members and persons claiming through members and deceased members or then sureties; or

(b)between member, past member or a person claiming through a member, past member or deceased member representing through heirs or legal representatives and the Co-operative society, its board or any officer, agent or employees of the Co-operative society or liquidator, past or present; or

(c)between the Co-operative society or its board and any past board, any officer, agent or employee or any past officer, past agent; or past employee or the nominee, heirs or legal representatives of any deceased officer or deceased employee of the Co-operative society; or

(d)between two Co-operative society or between a Co-operative society and a liquidator of another Co-operative or between liquidator of two different Co-operative or between a Co-operative society and any person having transaction with it or between a Co-operative society and its financing bank.

(2)Any dispute mentioned in sub-section (1) other than a dispute relating to recovery of money shall be filed before the Registrar within three months from the date on which the cause of action arises.

(3)Notwithstanding anything contained in this section or in any other law for the time being in force. the Registrar may admit any dispute after the expiry of the period of limitation provided in sub-section (2), if the applicant can show sufficient cause for not filing the dispute within such period of limitation and the dispute so admitted shall not be barred by limitation.

(4)Any Civil court or any consumers' Dispute Redressal Forum shall not have any jurisdiction to try any dispute as mentioned in sub-section (1),

(5)Any dispute to be filed before the Registrar shall be made in writing to be called the plaint and it shall be filed in such manner and form as may be prescribed.”

18. On the other hand, if the writ petitioners were of the opinion that the gratuity had been paid to them in terms of the Payment of Gratuity Act, in that event, their remedy would be before the authority under the Payment of Gratuity Act.

19. We hold that the Appendix to Chapter V, Clause 19 of the Rules does not cover the class of employees who retired from the society after February 1, 2013. Thus, the writ petitions were not maintainable at the instance of such employees. The appellants did not have the legal obligation to comply with the statutory provisions under the 1972 Act, vis a vis such employees. Non- payment of the interest is a non-compliance of the 1972 Act, but in this case, the provision of the 1972 Act, could not be enforced by issuing a writ of mandamus. The dispute between the employer and past employees do not have any public law element. The dispute arises out of the contract of employment and there is a mechanism in place for resolution of such dispute.

20. Accordingly, the order impugned is set aside. The issues discussed above were not considered by the learned Single Judge. In ***MAT 1697 of 2019, Paresh Kumar Mukhrjee Vs. Benojir Hossain & Ors.***, which was relied upon in the order impugned, the point of maintainability of a writ petition was never urged. Thus, the legal provisions were not discussed. The Rules were not taken into consideration by Their Lordship.

21. Hence, the writ petitioners will be at liberty to raise a dispute under the 2006 Act, or take recourse to other remedies available in law. In the

event, they raise a dispute, the same shall be decided by the concerned authority in terms of the 2006 Act. All points with regard to the merits of the claim are kept open. The allegation that similarly situated employees had already been paid interest, shall be available to the writ petitioners and the concerned authority will consider such aspect, with the importance it deserves. The claim for interest is available under the general law, for delayed disbursement of money. Moreover, the employer cannot discriminate amongst its employees. Similarly situated employees should be granted similar benefits by the employer. Thus, this is a vital aspect which shall be considered by the proper forum.

22. Accordingly, the learned Registrar General, High Court, Calcutta is directed to release the amounts deposited by the appellant along with the interest if accrued on the same, which was deposited against each of these appeals pursuant to the order dated April 20, 2026.

23. Urgent Photostat certified copies of this judgment, if applied for, be supplied to the parties upon fulfilment of requisite formalities.

I Agree

(Arjun Ray Mukherjee, J.)

(Shampa Sarkar, J.)