

03.07.2026  
Court No.13  
Item No.33  
AP

**FMA 388 of 2026**  
**With**  
**CAN 1 of 2025**  
**With**  
**CAN 3 of 2025**

**Food Corporation of India & Ors.**  
**Vs.**

**The Regional Provident Fund Commissioner (C & R) & Ors.**

Mr. Ritzu Ghoshal, Senior Advocate  
Mr. Kamal Kumar Chattopadhyay  
Mr. A. Chakraborty

... For the Appellants.

Mr. S.C. Prasad  
Mr. Avijit Tewary

... For the PF Authorities.

Mr. Barnamoy Basak

... For the Respondent.

1. The appellants are aggrieved by an order dated 25<sup>th</sup> February, 2025 passed by a Single Bench of this Court. By the said order the Single Bench having regard to the submissions made by the learned counsel for the appellants that they do not wish to challenge the order under Section 14B and 7Q of the EPF Act and only wish to pay the same by easy installments because they are not financially sound, permitted the appellants to pray for such installments from the respondents.

2. The Single Bench was also of the view that the provision for appeal under Section 7(I) of the EPF Act is beyond limitation and a writ petition cannot be entertained beyond such period. The Single Bench was possible guided by a decision of the Supreme Court in the case of **Assistant Commissioner (CT) LTU, Kakinada & Ors. Vs. Glaxo Smith Kline Consumer Health Care Limited** reported in **(2020) 19 SCC 681**.

3. Learned senior counsel for the appellants Mr. Ghoshal would submit that their counsel did not have instructions to make such submission before the Single Bench on the said date.

4. The proper remedy of the appellants would have been to file an application before the Single Bench seeking withdrawal of the offer to pay the demand of the respondents in installments on appropriate grounds and furnishing appropriate reasons and documents therefor.

5. In the light of the above, since the statutory period of limitation for appeal under Section 7(I) of the EPF Act has expired and having regard to the dicta of the Supreme Court in the case of ***Assistant Commissioner (CT) LTU, Kakinada & Ors. Vs. Glaxo Smith Kline Consumer Health Care Limited (supra)***, this Court is of the view that the order of the Single Bench calls for no interference.

6. Hence, FMA 388 of 2026 fails and hereby dismissed. Consequently, all connected pending applications are also dismissed.

7. Interim order, if any, shall stand vacated.

8. There shall be no order as to costs.

9. All parties shall act on the server copy of this order duly downloaded from the official website of this Court.

**(Rajasekhar Mantha, J.)**

**(Ananya Bandyopadhyay, J.)**