

SR. NO	SECTION/ PARA	SUBJECT	CASE LAW CITATION
A	B	C	D
1	General	High Court interference	<p>A high Court cannot interfere with the factual findings</p> <ul style="list-style-type: none"> • NEPC Textiles vs. APFC, Madras HC, 2007 • B.R. Spinners vs. RPFC, 2003 • Godrej & Boyce Manufacturing, P & H HC,
2	General	An officer can simultaneously act as 7A officer as well as Recovery officer	<ul style="list-style-type: none"> • EPFO VS. Birlapur Vidyalaya(Calcutta HC Div Bench)
3	General	APFC can perform administrative functions while discharging quasi-judicial duties. Hence, he can file writ	<ul style="list-style-type: none"> • APFC Nagpur vs SAI CONSTRUCTION COMPANY, Nagpur Bench of Bombay High Court., 2013
4	General	Demand can be challenged by Appeal, not by Writ	<ul style="list-style-type: none"> • Garware Marine Industries vs UOI, 2005 • Farukhi Glass Industries vs RPFC, 1999.
5	General	Judgement obtained by playing fraud is a nullity	<ul style="list-style-type: none"> • Sewa International Fashion vs EPFO, Delhi, HC, 2007.
6	General	Mens Rea not required in civil offences	<ul style="list-style-type: none"> • Chairman, SEBI vs. Shri Ram Mutual Fund and another, SC, 2006
7	2(B) of the act	Basic Wages	<p>Production Bonus and Leave Encashment do not form part of basic wage. All kinds of bonus are excluded from the definition of basic wages. Whatever is payable in all concerns and is earned by all permanent employees is included for the purpose of contribution.</p> <ul style="list-style-type: none"> • Bridge & Roof vs. UOI, Supreme Court, 1962 But nexus between bonus and extra output should be shown to establish the claim of production bonus • Daily Pratap vs RPFC, Supreme Court, 1998-Leave

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			<p>Encashment is not a part of basic wage</p> <ul style="list-style-type: none"> • T.I. Cycles of india vs Gurumani, 2001, SC and • Manipal Academy of Higher Education vs PFC, SC, 2008- Meaning of the words "any other similar allowance" occurring u/s 2(b) of the Act • Whirlpool of india vs RPFC, Delhi High Court, 2013
8	2(B) of the act	Basic Wage	<p>Wage received on "deemed duty", such as during the lock-out period, is a basic wage</p> <ul style="list-style-type: none"> • Shri Changdeo sugar mills vs. UOI, Supreme Court, 2001
9	2(e) of the act	Employer	<p>Official Liquidator appointed to run the company is an Employer under the Act. Operation of the Act should not be lightly defeated by any narrow interpretation of the word "Employer" used in the Act</p> <ul style="list-style-type: none"> • Mahalaxmi cotton mills vs. RPFC, CALCUTTA HC, 1959
10	2(F) of the act	Employee	<p>Section 2(f) envisages labour contractor and not an independent contractor</p> <ul style="list-style-type: none"> • Karachi Bekary vs. RPFC, AP HC, 1990
11	2(F) of the act	Employee	<p>Meaning of the words "in connection with" clarified by the supreme court</p> <ul style="list-style-type: none"> • P.M.Patel and sons vs UOI • Decision of Bombay HC in BASF India vs RPFC
12	2(F) of the act	Definition of Employee	<p>7 tests for determining whether the concerned person is employee</p> <ul style="list-style-type: none"> • Satish Plastics vs. RPFC,

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			Gujarat HC, 1980
13	Para 2(g) of EPF	Definition of Family	<p>Nomination could be made in favour of person not a member of family</p> <ul style="list-style-type: none"> • Nazer Gustad vs Central Bank of India, 1993
14	6/6A/6C	Contribution under PF/ Pension/ EDLI Schemes	<p>Contribution becomes payable as soon as the wage accrues and becomes due to be paid. To allow the employer to make the contribution only when he pays the wages would be to stultify the entire scheme</p> <ul style="list-style-type: none"> • EPFO vs Birlapur Vidyalaya, Calcutta HC, 2005
15	Rule 7 of EPFAT (procedure) rules, 1997	Limitation under EPF and MP act	<ul style="list-style-type: none"> • Shree Shyam Kamal Industries vs UOI, Delhi HC, 2005 • Yeshwant sahkari kamgar bank vs. UOI, Bombay HC, 2007 • EPFO vs Rollwell Forge, Gujarat HC Div Bench, 2011
16	7A/7B/7C	Burden of proof lies upon	<ul style="list-style-type: none"> • Saraswati Construction co. Vs CBT/ 2010 • Delhi HC Jk College of Nursing, 2011, DELHI HC.
17	7-O	Hearing Respondent in EPFAT necessary before disposing of 7 -O application	<ul style="list-style-type: none"> • APFC Akola vs Bharat Bharti Convent & EPFAT(Nagpur Bench of Bombay HC, 2013)
18	7-O	Provisions of 7 O apply to 7B and 7C also	<ul style="list-style-type: none"> • Katihar Medical College vs EPFAT, Patna HC, 2012
19	7-O	Pre-deposit applies to 14B also	<p>Karnataka High Court judgment dated 22.12.2015 in</p> <ul style="list-style-type: none"> • Talaguppa Plywood Products (P) vs The Employees Provident Funds

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20	7Q	7Q order is not appellable if passed seperately	<ul style="list-style-type: none"> Arcot Textile Mills vs RPFC, SC, 2013
21	Recovery (sections 8B-8G)	Whether expiry of limitation period of Appeal is necessary before effecting recovery	<p>No</p> <ul style="list-style-type: none"> EPFO vs Rollwell Forge, Gujarat HC Div. Bench, 2011
22	Recovery (sections 8b-8g)	Arrest - when can be done	<ul style="list-style-type: none"> RPFC VS DECCAN FOAM PLASTICS, AP HC, 2005
23	Recovery (sections 8B-8G)	Authority cannot be compelled, by way of writ, to grant instalment facility to Employer	<p>Only constitutional, statutory, legal or customary right, protected by law, can be enforced through writ. No concession, de hors such right, can be sought through writ.</p> <ul style="list-style-type: none"> Sri Naga Nanthana Mills Ltd. Vs RPFC & Recovery Officer, Madurai Bench of Madras HC, 2013
24	Recovery (Sections 8B-8G)	S-22 of SICA not applicable	<ul style="list-style-type: none"> Universal Paper Mills vs. RPFC, 2001, Calcutta HC IDC of Orissa vs RPFC, 2002.
25	Recovery section 8B -8G)	Arrest - when can be done	<ul style="list-style-type: none"> Mohanlal, P & H HC RPFC VS DECCAN FOAM PLASTICS, AP HC, 2005 Ali vs Recovery Officer, kerala HC, 2007
26	Recovery officer (section 8B-8G)	Auction can not be set aside on inadequacy of sale price	<ul style="list-style-type: none"> SBT vs Recovery officer, 2003
27	11	First Charge Under the EPF and MP act	<ul style="list-style-type: none"> Maharastra State Cooperative Bank, SC, 2013 EPFO vs Esskay pharma, SC, 2011
28	11	S-529A of Companies Act	<p>It does not have overriding effect</p> <ul style="list-style-type: none"> Indus agro products vs UOI.

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29	12		<p>Management can restrict contributions to statutory limit</p> <ul style="list-style-type: none"> • North Malabar Gramin Bank VS. RBI, 2004
30	14	Whether Prosecution can be discontinued	<p>Penal action once initiated, cannot be discontinued</p> <ul style="list-style-type: none"> • Alluminium Industries vs EO 2003
31	14	Whether limitation applies to Prosecution filed U/S 14	<p>NO, being a continuing offence</p> <ul style="list-style-type: none"> • Bhagirath kanoriya vs state of MP, 1986 Section -472 of Cr. P.C. applies bcoz of continuing offence • Ram Kripal Prasad vs Bihar, 1986
32	14	Whether HC can interfere	<p>No, it can not.</p> <ul style="list-style-type: none"> • Bihar Cotton Mills vs. Bihar, 1990
33	14B	Principles for levy of damages	<ul style="list-style-type: none"> • Hindustan Times vs. UOI, SC, 1998 • Organo Chemicals, SC, 1979 • Arcot Textile Mills Ltd. Vs EPFAT, Madras, HC, 2011(What can constitute "Prejudice")
34	14B	S-22 of SICA not applicable	<ul style="list-style-type: none"> • Sarvoraya Textiles vs. EPFO, 2002
35	Para 29, 30 of EPF	Deduction of Contribution	<p>Employer can deduct employee share from only that period of wages for which the contribution is meant (this means that if the wages have been paid w/o recovering the employee contribution, then there is hardly any option left with the employer but to</p>

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			<p>pay such employee contribution out of his own pocket.</p> <ul style="list-style-type: none"> • Nasiruddin Beedi Merchant, SC, 2001
36	11	Excess payments made by Official Liquidator to secured creditors must be recovered to fulfil the demand of PF	<ul style="list-style-type: none"> • BIFR vs Sri Murugan Mills & Recovery Officer EPFO & OL Madras, Madras HC, 2013
37	14	Whether liability ceases upon liquidation	<p>No</p> <ul style="list-style-type: none"> • Orr Cee Electronics vs Judicial Magistrate, 1999
38	14	Essentials of S-14	<p>Two essentials prescribed</p> <ul style="list-style-type: none"> • N K Jain vs CK Shah, 1991
39	14 B	Whether powers u/s 7A(2) are available during 14B inquiry	<p>Yes</p> <ul style="list-style-type: none"> • Mcleod Russell India Ltd. Vs RPFC, Supreme Court, Civil Appeal 5927/2014.
40	14 B and 17 B	Whether recovery of 14B damages can be made from the successor employer u/s-17B	<p>Yes</p> <ul style="list-style-type: none"> • Mcleod Russell India Ltd. Vs RPFC, Supreme Court, Appeal 5927/2014