



2026:DHC:1719



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 10145/2023 and CM APPL. 39359/2023**

Date of Decision: **19.02.2026**

CENTRAL BOARD OF TRUSTEE (EPFO)

.....Petitioner

(Through: Mr. Shivanath Mahanta, Advocate.)

versus

M/S TACT INDIA PVT. LTD.

.....Respondent

(Through: None.)

CORAM:

HON'BLE MR. JUSTICE PURUSHAINDR KUMAR KAURAV

J U D G E M E N T

PURUSHAINDR KUMAR KAURAV, J. (ORAL)

1. The instant petition is for the following reliefs:-

“a. Setting aside the impugned order dated- 25th November 2022 passed by Ld. Presiding Officer Central Government Industrial Tribunal (CGIT) New Delhi in Appeal i.e. ATA No. 260 (16)2027 "M/s Tact India Pvt. Ltd. V/s APFC Gurgaon.

b. Pass any other further order /relief as this Hon'ble Court deem fit and proper in favour of the petitioner and against the respondent in the present facts and circumstances of the case.”

2. The sole reason to invoke the jurisdiction of this Court is the passing of the impugned order by the Central Government Industrial Tribunal ('CGIT') at New Delhi. It appears that the Employees' Provident Fund



Organisation, Regional Officer, Gurgaon had passed an order under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 ('the Act of 1952'). It is this order, which was challenged before the CGIT-cum Labour Court-II, Rouse Avenue, District Court Complex, Delhi.

3. *Vide* the impugned order, the appeal preferred by the respondent came to be allowed, which has been challenged by the petitioner. The Court under almost similar circumstances in the case titled as ***Regional Provident Fund Commissioner vs. M/s BSC- C and C JV***,¹ refused to entertain the petition. The decision in the case of ***Chinteshwar Steel Pvt. Ltd. v. Union of India***² was considered which states that in case of pan India Tribunals, or Tribunals/statutory authorities having jurisdiction over several States, the situs of the Tribunal would not necessarily be the marker for identifying the jurisdictional High Court. If the submission contrary to this principle is accepted, it would potentially lead to conflict of orders and possible misuse by the litigants.

4. The decision of the Supreme Court in the case of ***Siddhartha S. Mookerjee and Anr. v. Madhab Chand Mitter and Anr.***³ would also have some relevance. Paragraph nos. 8 to 10 of the said decision are extracted as under:-

*"8. Learned counsel for the respondent no. 1 contends that the jurisdictional High Court in the instant case ought to be treated as the High Court of Delhi, **inasmuch as the judgment impugned before the High Court was passed by the NCDRC at Delhi.***

*9. **In our opinion, that can hardly be treated as a ground to invoke the jurisdiction of the High Court of Delhi. The respondent No. 1 ought to have approached the High Court of Calcutta being aggrieved by***

¹ 2023:DHC:7379

² 2012 SCC OnLine Del 5264

³ 2024 SC OnLine SC 4285



the impugned judgment as the entire cause of action in the present case has arisen in Kolkata, where the patient was operated for ovarian cancer on 24th February, 2012, and expired on 30th July, 2014. The complaint case was filed at Kolkata based on the aforesaid cause of action. Merely, because the NCDRC has allowed the revision petitions filed by the appellants and the respondent no. 2 would not be a ground to vest jurisdiction in the High Court of Delhi.

10. Accordingly, the appeals are allowed. The petitions filed before the High Court of Delhi are disposed of with liberty granted to the respondent no. 1 to approach the High Court of Calcutta for seeking appropriate relief. In the event the respondent no. 1 files a petition before the High Court of Calcutta within four weeks from today, the appellant herein shall not raise any objection as to the maintainability of the said petition on the ground of limitation. It is further directed that in this duration, the appellants shall not rely on the order passed by the NCDRC.”

5. In the case of **Siddhartha S. Mookerjee**, the jurisdiction of High Court at Delhi was invoked merely on the ground that the order impugned therein, was passed by the National Consumer Disputes Redressal Commission (‘NCDRC’) which situates within the jurisdiction of this Court. The Supreme Court, considering that the cause of action for the underlying dispute having arisen outside Delhi relegated the parties to the jurisdictional High Court where the main cause of action has arisen.

6. Liberty is however granted to the petitioner to approach the jurisdictional High Court.

7. With the aforesaid observations and liberty, the instant petition stands disposed of along with the pending application.

PURUSHAINDR KUMAR KAURAV, J

FEBRUARY 19, 2026

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