EPF dues must be deposited within the prescribed statutory period and that any delay attracts penal consequences. Subsequent payment of employees' provident fund dues does not extinguish criminal liability for prior default, and such payment cannot be a ground to quash criminal proceedings

The **Orissa High Court** in the case of **Anil Kumar Gilra vs. State of Odisha [Criminal MC No. 4645 of 2024] dated March 13, 2026**, has held that subsequent payment of employees' provident fund dues does not extinguish criminal liability for prior default, and such payment cannot be a ground to quash criminal proceedings. The Court explained that the offence committed by the petitioner is grave endangering the 'Right to pension' and 'Right to life' of the workers engaged in the establishment, and there is no ground to quash the criminal proceedings against the petitioner.

The Court held that EPF dues must be deposited within the prescribed statutory period and that any delay attracts penal consequences. It further clarified that the dues of CBT EPF cannot be waived off by the NCLT for lacking jurisdiction decide EPF matter, post enactment of Insolvency and Bankruptcy Code, 2016, and Section 17B remains unaltered because of EPF & MP Act is not among the Acts amended to align with Insolvency and Bankruptcy code. Emphasising the seriousness of the offence, the Court held that the alleged act impacts employees' right to pension and livelihood and declined to interfere with the pending proceedings.