



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 23-07-2026**

CORAM

**THE HON'BLE MR.JUSTICE K. SURENDER**

**WP No. 16739 of 2022**

**and**

**W.M.P.No.16053 of 2022**

---

The Central Board of Trustees,  
Employees' Provident Fund through  
The Assistant Provident Fund  
Commissioner (C & R),  
Employees' Provident Fund Organisation,  
Regional Office, No.3, Rajaji salai,  
Tambaram, Chennai-600 045.  
(petitioner cause title amended as per order dated  
25.08.2025 in W.M.P.No.36435 of 2025 in  
W.P.No.16739 of 2022)

..Petitioner

Vs.

M/s.Con ceria Virginia Chennai (Pvt) Ltd.,  
57, Adam Nagar Main Road,  
Chrompet, Chennai 600 044

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying  
for issuance of a Writ of Certiorari, calling for the records of the Central  
Government Industrial Tribunal-Cum-Labour Court, Chennai in EPFA No.241  
of 2017 (ATA No.535(13)2013), dated 11.12.2019 and quash the same.

For Petitioner : M/s.Dwarakesh Prabhakaran

For Respondent : Mr.Harron AL Rasheed for  
M/s.Agam Legal Advocates



## **ORDER**

The petitioner is The Assistant Provident Fund Commissioner (C & R), who is questioning the order of the Employees' Provident Fund Appellate Tribunal in reducing the damages under Section 14 - B of the Employees' Provident Fund and Miscellaneous Provisions Act, quantified by the said Commissioner by reducing the dues to 55%. The said order was passed on 11.12.2019.

2. Learned counsel for the petitioner-Assistant Provident Fund Commissioner submitted that the respondent-Company has neither filed any appeal, nor questioned the order of the Employees' Provident Fund Appellate Tribunal and the said Commissioner had not paid the reduced amount of damages levied.

3. Learned counsel for the respondent submitted that the respondent/Company was totally closed and they have no assets and they intend to approach the Provident Fund Commissioner with a request, seeking to apply the Vishwas Scheme, for settlement.

4. Having gone through the impugned order passed by the Employees'



Provident Fund Appellate Tribunal, it is seen that the authority had given adequate reasons as to why the damages were reduced under Section 14 - B of the said Act. Though the damages can be quantified, it is left open to the discretion of the authority or forum or Tribunal to reduce the said damages.

5. In the present circumstances, no error is committed by the EPF Appellate Tribunal, Chennai, reducing the quantified amount of dues by 55%. It is open to the respondent to apply for Vishwas Scheme.

6. It is needless to state that it is left open to the petitioner to proceed against the respondent-Company in accordance with law, for recovery of the damages to an extent of 55% as ordered by the Tribunal, if the Vishwas Scheme is not applicable.

7. With the above observations, this Writ Petition is dismissed. There shall be no order as to costs. Consequently, the Miscellaneous Petition is closed.

**(K.SURENDER, J)**  
**23-07-2026**

cs



To

The Central Board of Trustees,  
Employees' Provident Fund through  
The Assistant Provident Fund  
Commissioner (C & R),  
Employees' Provident Fund Organisation,  
Regional Office, No.3, Rajaji salai,  
Tambaram, Chennai-600 045.



**K.SURENDER, J.**

CS

**WP No. 16739 of 2022**

**23-07-2026**