



WEB COPY

WP No. 21299 of 2
and WMP No.23259 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-07-2026

CORAM

THE HON'BLE MR.JUSTICE K. SURENDER

WP No. 21299 of 2024

and

WMP No.23259 of 2024

M/s.Royaltech Marine Engineers,
Rep by its Proprietor G.Pandiyaraj,
Ground Floor, Old No.111,
New No.231, Angappa Naicken Street,
George Town, Parrys, Chennai – 600 001.

..Petitioner(s)

Vs

Assistant PF Commissioner (APFC),
Regional Office,
Employees Provident Fund Organisation,
Bhavishya Nidhi Bhawan,
No.37, Royapettah High Road,
Chennai – 600 014.

..Respondent(s)

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, may be pleased to issue a Writ of Certiorari Mandamus to the records relating to the impugned order passed by the respondent in his proceedings vide No.TN/RO/CHN-I/CCI(PDC)/TN/93070/Div-511/2024 dated 20.06.2024 and quash the same is illegal may be stipulated by this Hon'ble Court.

For Petitioner(s): Mr.G.Thalaimutharasu

For Respondent(s): Mr.R.Vishnu



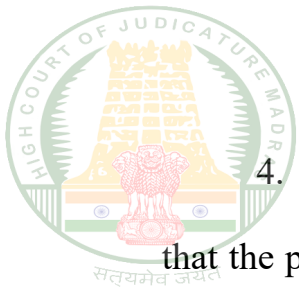
ORDER

WEB COPY

Challenge in this Writ Petition to the order passed by the respondent in his proceedings vide No.TN/RO/CHN-I/CCI(PDC)/TN/93070/Div-511/2024 dated 20.06.2024 and quash the same as illegal.

2. The facts of the case is that several proceedings concluded prior to 2019. The total amount under Section 7A enquiry, it was Rs.7,98,119/-. Thereafter, the respondent / Assistant Provident Fund Commissioner attached the account of the petitioner's company and collected the amount outstanding towards Section 7A of EPF & MP Act, enquiry. According to the learned counsel, thereafter, the issue was closed, however, again they have sent the present notice seeking 7Q of EPF & MP Act for Rs.3,70,609/- and 14B damages of the EPF & MP Act for Rs.7,41,947/-.

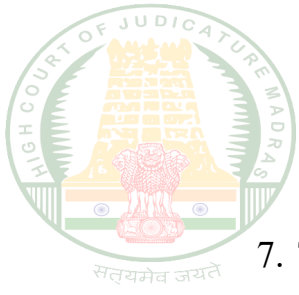
3. The grounds urged by the learned counsel for the petitioner is that nearly five years after PF contribution was already paid, but now the department has come up with the damages under Section 14B of EPF & MP Act and also interest 7Q of EPF & MP Act.



4. On the other hand, learned counsel for the respondent would submit that the process of recovering the PF contribution commence only when the PF authorities quantified the amount of interest under 7Q of EPF & MP Act and also 14B damages.

5. Heard learned counsel for the parties and perused the materials on record.

6. Since the amount recovered is not in dispute as already been paid though through recovery process, however, the interest component under Section 7Q cannot be imposed. Further, the amount of interest under Section 7Q of EPF & MP Act has been paid. However, in view of the condition to the companies which is in financial constraint, this Court feels it appropriate to reduce the 14B damages to 60% reduced and the remaining 40% damages paid in six instalments. If any other instalments, the petitioner fails to pay, the respondent / commissioner is at liberty to proceed in accordance with law for further recovery.



7. This Writ Petition stands disposed of with the above directions. No costs. Consequently, connected Writ Miscellaneous Petition is closed.

24-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

MTL

To

1. Assistant PF Commissioner (APFC),
Regional Office,
Employees Provident Fund Organisation,
Bhavishya Nidhi Bhawan,
No.37, Royapettah High Road,
Chennai – 600 014.



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K.SURENDER J.

MTL

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