



WEB COPY

WP No. 27117 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-07-2026

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THE HON'BLE MR.JUSTICE K. SURENDER

WP No. 27117 of 2026

and

WMP NO. 29679 OF 2026

Vel Enterprises
Rep. by its Authorized Signatory S.Arunkumar,
No.9, Ganesh Nagar,
Janakiram Reddy Colony,Villivakkam,
Chennai-600 049.

..Petitioner(s)

Vs

The Recovery Officer
Employees State Insurance Corporation,
ESI Corporation,
Panchdeep Bhavan,
143, Sterling Road,
Chennai-600 034.

..Respondent(s)

Writ Petition filed under Article 226 of Constitution of India seeking Writ of Certiorari to call for the records of the respondent under Form No.ESICP2 (Notice of demand to defaulter) in Ref. No. 51001080840001020/ CP/ 743262 dated 28.04.2026 and quash the same and remand the matter for reassessment.

For Petitioner(s): Mr.B.Gopalakrishnan

For Respondent(s): Mr.D.Saimon



ORDER

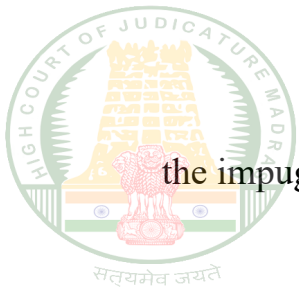
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Mr. D. Saimon, learned counsel, accepts notice on behalf of the respondent.

2. With the consent of the learned counsel appearing for both sides, this Writ Petition is taken up for final hearing and disposal at the stage of admission itself.

3. The petitioner has filed the present Writ Petition challenging the demand notice issued by the respondent in Form No. ESICP-2 (Notice of Demand to Defaulter) bearing Ref. No. 51001080840001020/CP/743262 dated 28.04.2026, whereby a sum of ₹3,75,213/- towards ESI contribution for the period from August 2022 to July 2025, together with interest, has been demanded.

4. According to the petitioner, the establishment had ceased its operations on 02.03.2022 and all employees had left the establishment. It is case of the petitioner that the respondent assessed the contribution without conducting an enquiry under Section 45-A of the Employees' State Insurance Act, 1948, and without identifying the beneficiaries. The petitioner, therefore, seeks to quash



the impugned demand notice.

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5. Heard the learned counsel for the petitioner and the learned counsel appearing for the respondent and perused the records.

6. Without entering into the merits of the case and considering the limited request made by the learned counsel for the petitioner, this Court is inclined to permit the petitioner to discharge the outstanding dues in instalments.

7. Accordingly, the petitioner is directed to pay the entire outstanding amount of ₹3,75,213/- (Rupees Three Lakhs Seventy-Five Thousand Two Hundred and Thirteen only) in six (6) equal monthly instalments. The first instalment shall be paid on or before 07.08.2026, and the remaining five instalments shall be paid on or before the 7th day of each succeeding English calendar month.

8. It is made clear that if the petitioner commits default in the payment of any single instalment, the benefit of this order shall automatically stand vacated, and the respondent shall be at liberty to proceed with the recovery of the entire balance amount in accordance with law.



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K.SURENDER J.

JAI

9. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, the connected Miscellaneous Petition is closed.

16-07-2026

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

JAI

To
The Recovery Officer
Employees State Insurance Corporation,
ESI Corporation,
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