



WEB COPY

WP No. 32523 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-08-2026

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THE HON'BLE MR.JUSTICE K. SURENDER

WP No. 32523 of 2026

AND

WMP NO. 35760 OF 2026

M/s.Thiashola Estate,
Represented by its Authorised Signatory,
A.Soosai Arulappan,
Thiashola Post, Kundah Bridge,
Coonoor-643 230.

..Petitioner(s)

Vs

Assistant Provident Fund Commissioner
Employees Provident Fund Organisation,
Regional Office, DR.Balasundaram road,
Coimbatore - 641018.

..Respondent(s)

Writ Petition filed under Article 226 of Constitution of India for issuance of Writ of Certiorarified Mandamus to call for records of impugned order dated 25.02.2026 passed by the Central Government Industrial Tribunal, Chennai in EPFA No.234/2019 to quash the same and direct the respondent to waive off the entire damages of Rs.5,31,659 assessed by the respondent.

For Petitioner(s): Mr.P.Thangaraju

For Respondent(s): Mr.Abdul Majeed

ORDER

This Writ Petition has been filed challenging the order dated 25.02.2026 passed by the Central Government Industrial Tribunal, Chennai in EPFA No.234/2019 and to direct the respondent to waive of the entire damages of Rs.5,31,659/-.



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2. The petitioner, M/s.Thiashola Estate, is engaged in tea plantation and manufacture of tea and is covered under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. Owing to prolonged financial difficulties caused by the poor crop yield, depressed tea prices, increased labour and operational costs and industrial disturbances, the petitioner faced severe financial constraints. Hence, there was a delay in remittance of provident fund contributions. The Regional Provident Fund Commissioner-II, Coimbatore, imposed damages of Rs.5,31,659/- for the belated remittances. Aggrieved thereby, the petitioner, preferred an appeal before the Employees' Provident Fund Appellate Tribunal, which was subsequently transferred to the Central Government Industrial Tribunal -cum-Labour Court, Chennai. By order dated 25.02.2026 in EPFA No.234 of 2019, the Tribunal waived only 30% of the damages and directed recovery of the remaining 70%. Challenging the said order, petitioner has preferred this Writ Petition.

3. The learned counsel for the petitioner submitted that the default was not wilful or deliberate. It is further submitted that the petitioner is willing to pay 50% of amount towards damages and requested that the said amount may be permitted to be paid in two equal monthly instalments.



4. Learned counsel for the respondent submitted that the respondents have no objection to the petitioner paying the amount levied, in two instalments, subject to appropriate conditions being imposed by this Court.

5. Considering the facts and circumstances of the case and the submissions made on either side, this Court is inclined to accept the request made by the petitioner.

6. Accordingly, the damages imposed on the petitioner are waived to the extent of 50% of Rs.5,31,659/-. The petitioner shall pay the remaining 50% amount ie., Rs.2,65,829.50/- in two equal instalments as follows:

- i) the first instalment shall be paid on or before 05.09.2026 and
- ii) the second instalment shall be paid on or before 05.10.2026.

7. It is made clear that in the event of default in payment of any one of the instalments within the stipulated time, the benefits of waiver granted by this Court shall stand cancelled and the respondent shall be at liberty to recover the entire damages of Rs.5,31,659/-, after giving credit to the amount already paid, if any, by the petitioner, in accordance with law.



8. The impugned order dated 25.02.2026 made in EPFA.No.234 of 2019 stands modified to that above extent.

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9. Accordingly, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

K.SURENDER J.
19-08-2026

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

JAI

To
Assistant provident fund commissioner
Employees provident fund organisation, regional office, DR.Balasundaram
road, coimbatore - 641018.



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