



W.P(MD)No.2474 of 2023

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 06.07.2026

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P(MD)No.2474 of 2023

and

W.M.P(MD)No.2248 of 2023

Q 1283 Kidathirukkai Primary Agricultural Co-operative Bank,
Now Called as

Q 1283 Kidathirukkai Primary Agricultural
Co-operative Credit Society,

Represented by its Secretary,
Kidathirukkai,
Mudukulathoor Taluk,
Ramanathapuram District.

... Petitioner

Vs

1.The Assistant P.F Commissioner /
Employees Provident Fund Organization,
Regional Office,
Lady Doak College Road,
Madurai.

2.The Recovery Officer,
Employees Provident Fund Organization,
Regional Office,
Lady Doak College Road, Madurai.



W.P(MD)No.2474 of 2023

WEB COPY

3.The Manager,
Ramanathapuram District Central
Co-operative Bank Limited,
Mudukulathur,
Ramanathapuram District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari to call for the records of the impugned order passed by the second respondent made in No.MD/MDU/29491/RECY/M5/2021/ dated 09.07.2021 and quash the same as illegal.

For Petitioner : Mr.C.G.Pethanaraj

For Respondents : Mr.R.Ravi Kumar (R1 & R2)

: Mr.D.Shanmugaraja Sethupathi (R3)

ORDER

The present Writ Petition has been filed challenging the impugned order dated 09.07.2021 passed by the second respondent.

2.The learned counsel appearing for the petitioner submitted that the first respondent initiated proceedings against the petitioner Management



W.P(MD)No.2474 of 2023

WEB COPY

for non-payment of provident fund contributions and passed an order under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. Subsequently, alleging delay in remittance of the dues determined under Section 7A, the respondents initiated proceedings under Sections 14B and 7Q of the Act and passed orders levying damages and interest. Thereafter, recovery proceedings were initiated under Section 8F of the Act.

3.The learned counsel further submitted that the recovery order dated 29.10.2009, together with the orders passed under Sections 14B and 7Q, including the order dated 17.09.2009 under Section 7Q, were challenged by the petitioner in W.P.(MD)No.3024 of 2010. By order dated 15.09.2011, this Court allowed the said Writ Petition and quashed the impugned proceedings. Aggrieved by the same, the respondents preferred W.A(MD)No.568 of 2013 before the Division Bench of this Court. The Division Bench, by judgment dated 02.02.2021, dismissed the Writ Appeal, thereby confirming the order passed by the learned Single Judge.

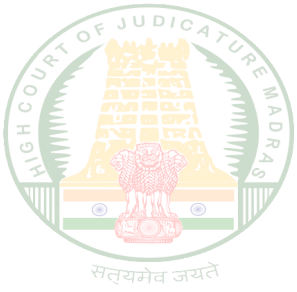


W.P(MD)No.2474 of 2023

WEB COPY

4.The learned counsel for the petitioner submitted that despite the earlier demand having been set aside by this Court, and the said order having attained finality upon dismissal of the Writ Appeal, the respondents have once again demanded the very same amount by issuing the impugned proceedings dated 09.07.2021. According to the learned counsel, such a course is wholly impermissible in law and the impugned demand is liable to be set aside.

5.The learned counsel further contended that, if at all the respondents were of the view that any clarification was required with regard to the earlier orders passed by this Court, the proper course would have been to seek clarification before the Division Bench. Without doing so, the respondents could not have issued a fresh demand in respect of the very same claim that had already been quashed by this Court. Accordingly, he prayed for allowing the Writ Petition.



W.P(MD)No.2474 of 2023

WEB COPY

6.Per contra, the learned counsel appearing for the respondents 1 and 2 submitted that liberty may be granted to the respondents to approach the Division Bench by filing an appropriate clarification petition, if so advised, in the manner known to law.

7.This Court has considered the submissions made on either side and perused the materials available on record.

8.It is not in dispute that the earlier proceedings initiated under Sections 7A, 14B, 7Q and the consequential recovery proceedings under Section 8F of the Act were challenged before this Court in W.P(MD)No. 3024 of 2010, which came to be allowed by order dated 15.09.2011. The said order was affirmed by the Division Bench in W.A.(MD) No.568 of 2013 by judgment dated 02.02.2021. Therefore, the respondents could not have issued the impugned demand seeking recovery of the very same amount without obtaining any clarification or appropriate orders from the Division Bench.



W.P(MD)No.2474 of 2023

WEB COPY

9. In such view of the matter, the impugned order dated 09.07.2021 is liable to be interfered with. At the same time, considering the submission made on behalf of the respondents, liberty deserves to be granted to them to work out their remedy in accordance with law.

10. Accordingly, the Writ Petition is allowed and the impugned order dated 09.07.2021 passed by the second respondent is set aside. However, liberty is granted to the respondents to approach the Division Bench by filing an appropriate clarification petition, if so advised, in the manner known to law. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

06.07.2026

NCC : Yes / No
Index : Yes / No
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W.P(MD)No.2474 of 2023

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W.P(MD)No.2474 of 2023

M.DHANDAPANI, J.

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W.P(MD)No.2474 of 2023

06.07.2026