



W.P(MD)No.19666 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P(MD)No.19666 of 2026
and
WMP (MD) No.14538 of 2026

M/s.Municipal Commissioner,
Virudhachalam Municipality,
Virudhachalam – 605 652.
Through its Commissioner.

... Petitioner(s)

VS.

1. The Regional Provident Fund,
Commissioner II,
Employees Provident Fund Organization,
P.B.No.588, Sree Complex D Block,
No.18, Madurai Road,
Trichy-620 008.

2. Enforcement Officer,
Employees Provident Fund Organization,
No.4-6, Jawans Bhavan Building,
Lawrence Road,
Thirupathiripuliyur,

1/7



W.P(MD)No.19666 of 2026

WEB COPY Cuddalore-607 002.

3. M/s. Viruthambigai Mahalir,
Self Help Group
No.59, South Street,
Pennadam Road,
Virudhachalam- 606001.

... Respondent(s)

PRAYER : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the 1st and 2nd respondent not to consider the petitioner as the Principal Employer and not to claim the dues of the third respondent from the petitioner.

For Petitioner : Mr. C.Karthikeyan

For R1 & R2 : Mr.I.Pinaikash, Standing Counsel

ORDER

This Writ Petition has been filed seeking the issuance of a Writ of Mandamus directing the 1st and 2nd respondent not to consider the petitioner as the Principal Employer and not to claim the dues of the third respondent from the petitioner.

2. Heard the learned counsel for the parties.



W.P(MD)No.19666 of 2026

WEB COPY

3. By consent of both parties, the Writ Petition is taken up for final disposal at the admission stage itself.

4. The case of the petitioner is that the petitioner is a manpower supply contractor. The third respondent entered into an agreement with the petitioner for supplying manpower. The petitioner is an independent contractor and has been allotted a separate Provident Fund Code for remittance of provident fund contributions in respect of its employees. It is the further submission of the learned counsel that alleging non-payment of provident fund dues by the third respondent, the first and second respondents initiated proceedings under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and passed an order in which the petitioner's name was shown as the principal employer. Thereafter, the respondents initiated further recovery proceedings under Section 8F of the Act against the petitioner. Challenging the said recovery proceedings, the present writ petition has been filed.

5. Learned counsel for the petitioner would therefore pray that this Court may direct the respondents not to treat the petitioner as the principal



W.P(MD)No.19666 of 2026

WEB COPY employer.

6. Per contra, the learned Standing Counsel appearing for the first and second respondents would submit that an order under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, has already been passed against all the respondents, wherein the petitioner has been shown as the principal employer. Admittedly, the petitioner had entered into a contract with the third respondent. In the event of failure to remit the provident fund dues, the petitioner, being the principal employer, is also liable under the provisions of the Act. Consequently, recovery proceedings under Section 8F were initiated. Accordingly, he prayed for dismissal of the writ petition.

7. Admittedly, the petitioner has not challenged the order passed under Section 7A dated 24.10.2024 till date. Without challenging the order passed under Section 7A, the consequential recovery proceedings dated 18.12.2025 initiated under Section 8F cannot be assailed by filing the present writ petition. Hence, the writ petition is not maintainable and is liable to be dismissed.



W.P(MD)No.19666 of 2026

WEB COPY

8. In view of the above, this writ petition stands dismissed. However, liberty is granted to the petitioner to work out the remedy available under law. No costs. Consequently, the connected miscellaneous petition is closed.

13.07.2026

NCC : Yes / No
Index : Yes / No
Internet : Yes
PKN



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M.DHANDAPANI,J.

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**ORDER MADE IN
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