



C.R.P(MD)No.3829 of 2025

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

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**DATED: 02.07.2026**

**CORAM**

**THE HONOURABLE MR.JUSTICE M.DHANDAPANI**

**C.R.P(MD)No.3829 of 2025**  
**and CMP (MD) No.20164 of 2023**

M/s.Sri Parasakthi College for women  
Courtalam,  
Tirunelveli District – 627 802.

... Petitioner

**Vs.**

1. Employees State Insurance Corporation,  
Sub-Regional Office,  
Panchdeep Bhavan, ESIC Complex,  
Salai Street,  
Vannarpettai,  
Tirunelveli -627 003  
Through its  
Joint Director.

2. The Recovery Officer,  
Employees State Insurance Corporation  
Sub-Regional Office,  
Panchdeep Bhavan, ESIC Complex,  
Salai Street,  
Vannarpettai,  
Tirunelveli -627 003

.... Respondents

**Prayer:** Civil Revision Petition filed under Article 227 of The  
Constitution of India to call for the records relating to the impugned



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order dated 13.11.2025 in I.A.No. 2 of 2024 in E.S.I.O.P. Sr. No. 10 of 2024, on the file of the Employees Insurance Court (Labour Court), Tirunelveli and set aside the same.

For Petitioner : Mr.V.R.Shanmuganathan  
For R1 & R2 : Mr.C.Karthik, Standing Counsel

### **ORDER**

Challenging the order passed in I.A.No. 2 of 2024 in E.S.I.O.P. Sr. No. 10 of 2024 dated 13.11.2025 on the file of the Employees Insurance Court (Labour Court), Tirunelveli, the present civil revision petition has been filed by the petitioner.

2. Heard the learned counsel for the petitioner and perused the materials available on record.

3. The learned counsel appearing for the petitioner submitted that the petitioner institution is not covered under the provisions of the Employees' State Insurance Act, 1948. Without deciding the issue of coverage and jurisdiction, the ESI Authority



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initiated proceedings against the petitioner on the allegation that the petitioner institution had failed to provide medical facilities to its employees. Consequently, the second respondent passed an order dated 19.12.2022 demanding a sum of Rs.37,61,491/- under Section 45A of the Employees' State Insurance Act. Aggrieved by the said demand, the petitioner preferred an appeal under Section 75 of the Act, along with an application seeking waiver of the statutory pre-deposit of 50%. The said application was dismissed. Challenging the same, the present writ petition has been filed.

4. The learned counsel for the petitioner further submitted that, without prejudice to the petitioner's rights and contentions, the petitioner is ready to deposit 25% of the demanded amount within a period of eight weeks and prayed that the appellate authority may be directed to dispose of the appeal on merits.

5. Per contra, the learned Standing Counsel, appearing on behalf of the respondents, vehemently contended that, if the petitioner seeks waiver of the statutory pre-deposit, whether wholly or partially, the petitioner has to establish before the appellate authority the existence of



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mitigating circumstances and financial hardship. In the absence of any material to establish such financial difficulty, the appellate authority has rightly rejected the application and the same does not warrant interference by this Court.

6. Considering the submissions made, the petitioner is directed to deposit 25% of the demanded amount within a period of eight weeks from the date of receipt of a copy of this order. On such deposit, the appellate authority shall dispose of the appeal and pass appropriate orders on merits and in accordance with law, without being influenced by any observations made in the impugned order.

7. With the above directions, this writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

**02.07.2026**

Index : Yes/No  
Internet : Yes/No  
PKN



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To  
The Record Keeper,  
Vernacular Section,  
Madurai Bench of Madras High Court, Madurai.



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**M.DHANDAPANI,J.**

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