

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :12.04.2018

CORAM

THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.397 of 2015

and

W.M.P.No.1 of 2015

M/s.Integrated Enterprises (India)Limited
Rep by its Senior Manager (HR) Services
C.N.Jayaanandh
4F, 4th Floor, Kences Towers
No.1, Ramakrishan Street
North Usman Road
T.Nagar, Chennai - 600 017. ...Petitioner

Vs.

The Regional Provident Fund Commissioner (C&R)
37, Royapettah High Road
Chennai - 600 014. Respondent

Prayer : Petitions filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Mandamus, forbearing the respondent from demanding contribution on Travelling Allowance, Medical Allowance, CCA, Personal Allowance, Conveyance Allowance and other Allowance for the period April 2011 to May 2014.

For Petitioner : Mr.S.Ravindran Senior Counsel
For Mr.S.Bazeer Ahamed

For Respondent : Mr.T.R.Sundaram

O R D E R

The relief sought for in this writ petition is to forbear the respondent from demanding contribution on Travelling Allowances, Medical Allowance, CCA, Personal Allowance, Conveyance Allowance and other Allowance for the period April 2011 to May 2014.

2.The petitioner is an establishment covered under the Provisions of Employees' Provident Fund and Miscellaneous Act, 1952 and it has been regularly paying EPF contribution in

respect of all its eligible employees. As understood all along, in term of Para 29 of EPF scheme, contribution is liable to pay only on Basic Pay, Dearness Allowance, cash value of Food Concessions and Retaining Allowances, if any. The writ petitioner was paying contribution on basic pay, which was duly accepted by the respondent all these years.

3.However, an enquiry under Section 7A was concluded and an order was passed by the respondent on 15.04.2014. Against the order of the respondent the writ petitioner has preferred a review petition under Section 7(b)(1) of the Act on 31.12.2014. At this juncture, the present writ petition is moved challenging the action of the respondent in respect of the excess assessment made for contribution.

4.In view of the fact that the order under Section 7(a) had already been passed on 15.04.2014 and a review petition was also filed by the writ petitioner under Section 7(b)(1) of the Act on 31.12.2014, it is suffice if a direction is issued to conclude the proceedings in all respects and to pass orders.

5.Accordingly, the respondent is directed to proceed to adjudicate the matter in accordance with law and under the procedures as contemplated under the Act, by affording an opportunity to all the parties concerned. However, there need not be any demand in all the respective contributions or amount alleged in the review petition.

6.Accordingly, this writ petition stands disposed of. However, there is no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CS-III)

//True Copy//

सत्यमेव जयते
Sub Assistant Registrar

may a

To

Regional Provident Fund Commissioner-II
Employees' Provident Fund Organisation
Ministry of Labour & Employment, govt of India, regional office,
37, Royapettn, High Road, Chennai 14.

+1cc to Mr.S.BAZEER AHAMED, Advocate, S.R.No. 27413

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NRI (CO)
TR(08/05/2018)