

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 21.11.2019
CORAM
THE HON'BLE MR.JUSTICE S.M.SUBRAMANIAM
W.P.No.25365 of 2014
and
M.P.No.1 of 2014

M/s.Vaata Infra Limited,
No.7, 11th Avenue, Ashok Nagar,
Chennai - 600 083
Rep.by its Managing Director
..Petitioner

Vs.

The Assistant Provident Fund Commissioner
Employees Provident Fund Organization,
Royapettah High Road,
Chennai - 600 014 ..Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus, forbearing the Respondent from continuing proceedings initiated against the Petitioner under Section 7A of the EPF Act vide Notice Ref.No.CHN/TN/D21/M/54006/Eng/Reg1/2014 dated 14.07.2014 till the pronouncement of the judgment by the Division Bench of this Hon'ble Court in W.A.Nos.982, 985, 1026, 1343 and 1344 of 2011 and Civil Appeal Nos.8781-8782/2012 by the Hon'ble Supreme Court.

For Petitioner : Mr.Sai Prasad for
M/s.Sairaj Associates
For Respondent : Mr.T.R.Sundaram

सत्यमेव जयते
O R D E R

The Summon issued under Section 7A of the Employees' Provident Fund and Miscellaneous Provisions Act dated 14.07.2014 is under challenge in the present writ petition.

2. The issue was with reference to the calculation of Special allowance along with the basic wages for fixing the contribution to be paid by the employers. It is brought to the notice of this Court that the action was initiated during the pendency of the issue before the Hon'ble Supreme Court of India.

3. In this regard, the learned counsel for the writ petitioner made a submission that the Hon'ble Supreme Court of India passed an order on 28.02.2019, which was reported in (2019) SCC ONLINE SC 291.

4. In view of the orders passed by the Hon'ble Supreme Court of India, now the Special Allowances are also to be taken into account along with the basic wages for calculating the contributions to be paid by the employers. However, the Notice dated 14.07.2014 is under challenge in the present writ petition.

5. Under these circumstances, the respondent is directed to issue a fresh Notice to the writ petitioner, enabling the writ petitioner to submit their explanations or documents and accordingly, proceed by following the procedures as contemplated under the relevant Act and Rules.

6. With these observations, the writ petition stands dismissed. However, there shall be no order as to costs.

Sd/-
Asst.Registrar (CS VIII)

/true copy/

Sub Asst. Registrar

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To

The Assistant Provident Fund Commissioner
Employees Provident Fund Organization,
Royapettah High Road,
Chennai - 600 014

+2 ccs to Mr.T.R.Sundaram Advocate sr 97395

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