



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2019

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THE HONOURABLE MR.JUSTICE S.M. SUBRAMANIAM

W.P.No.25909 of 2014

and

M.P.No.1 of 2014

M/s.Ceequence Technologies Pvt. Ltd.,
Rep., by its Managing Director,
2nd & 3rd Floor, Royal Building,
23, Anna Salai, Saidapet,
Chennai-600 015.

.. Petitioner

-vs-

Regional Provident Fund Commissioner-II,
Employees Provident Fund Organization,
Regional Office,
37, Royapettah High Road, Chennai-600 014.

.. Respondent

Petition under Article 226 of the Constitution of India
praying for issuance of Writ of Certiorari to call for the
records of the respondent in proceeding no.
CHN/51387/PDC/Group38/Reg1/2014 and quash its order dated
12.09.2014.

For Petitioner : Mr.S.Ravindran,
Senior Counsel
assisted by
Mr.S.Bazeer Ahamed
For Respondent : No appearance

ORDER

The order dated 12.09.2014, passed under Section 7Q of the
Employees' Provident Funds and Miscellaneous Provisions Act,
1952 (hereinafter referred to as "the EPF Act") demanding
payment of interest from the writ petitioner Management is under
challenge in the present writ petition.

2.The learned Senior Counsel appearing on behalf of the
writ petitioner Management made a submission that the
contributions were already paid. The interest amount was also
paid. However, the impugned order has been passed claiming
interest on the contributions on certain erroneous basis. The
petitioner states that on account of calculation errors and
without considering the earlier payments made by the writ



petitioner, the impugned order has been passed. The earlier proceedings dated 11.08.2014, passed by the Regional Provident Fund Commissioner has not been taken into account for the purpose of passing the impugned order demanding interest under Section 7Q of the EPF Act.

3. At the outset, it is contended that the respondent had passed the impugned order based on certain erroneous calculation and without considering the documents as well as the payments made by the writ petitioner.

4. This Court is of an opinion that such disputed calculation cannot be adjudicated in a writ jurisdiction. The payments already made and the order earlier passed by the authorities competent are to be taken into account for the purpose of calculating the amount of interest to be paid by the writ petitioner.

5. The learned Senior Counsel is of an opinion that even the earlier order of the Regional Provident Fund Commissioner dated 11.08.2014, has not been taken into consideration at the time of passing the impugned order.

6. The above being the factum, this Court is of an opinion that one opportunity is to be provided to the writ petitioner so as to place all the records, explanations/ objections or documents enabling the authority to adjudicate and re-calculate the interest amount and pass appropriate orders on merits and in accordance with law.

7. Accordingly, this writ petition is allowed and the impugned order dated 12.09.2014, is quashed. The matter is remanded back to the respondent for re-adjudication of the issues. The writ petitioner is at liberty to submit their objections/ explanations as well as documents enabling the respondent to re-adjudicate and re-calculate the interest amount by following the procedures. The respondent is directed to provide an opportunity of personal hearing to the writ petitioner enabling them to place their defence as well as documents and pass orders on merits and in accordance with law as expeditiously as possible. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

abr



To

Regional Provident Fund Commissioner-II,
Employees Provident Fund Organization,
Regional Office,
37, Royapettah High Road, Chennai-600 014.

+1cc to Mr.S.Bazeer Ahamed, Advocate, S.R.No. 98161

W.P.No.25909 of 2014

PVS (CO)
GN(08/01/2020)