



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.03.2020

C O R A M

WEB COPY

THE HONOURABLE MR.JUSTICE M.GOVINDARAJ

W.P.NO.5573 OF 2020

M/s.Saidapet Taluk Agricultural Producers,
Cooperative Marketing Society Ltd.,
Rep.by its Managing Director,
Mr.A.Venkatramanan, No.293, G.N.T.Road,
Redhills, Chennai - 600 052.

... Petitioner

Vs.

Assistant Provident Fund Commissioner,
Employees Provident Fund Organization,
Regional Office, R-40, A-1,
TNHB Shopping cum Office Complex,
Mugappair Road, Chennai - 600 037.

... Respondent

Prayer:

Writ petition filed under Article 226 of Constitution of India praying to issue a writ of certiorarified mandamus calling for the records relating to the impugned order bearing Ref.No.TN/RO/AMB/3912/PDC/207/2019/DEMAND NOTICE/7Q dated 11.10.2019 to quash the same and direct the respondent to accept the remaining outstanding determined amount in 24 equal installments.

For Petitioner : Mr.P.Thangaraj
For Respondents : Mr.J.Sathya Narayana Prasad
Standing Counsel for EPFO

O R D E R

The petitioner is the Managing Director of Co-operative Agricultural of Marketing Society engaged in Public Distribution System through Fair Price Shops covered under Employees Provident Fund and Miscellaneous Provisions Act, 1952 (in short "the Act").

2. The respondent initiated enquiry under Section 7 A of the Act for assessment of non-enrolment of the casual labours and determined the contribution payable by the petitioner for a period between April 1996 to December 2013. As per the orders of the respondent they remitted the entire contribution amount payable. Thereafter, initiated proceedings for payment of



interest and damages for the belated remittance of the contribution. In spite of the request, the respondent passed an order dated 11.10.2019 directing the petitioner to pay Rs.11,26,814/- within a period of 15 days from the receipt of a copy of this order. The petitioner being a non profit marketing co-operative society sought time for payment of the interest demanded by the respondent. Since 15 days time limit is fixed, he approached this Court, challenging the demand notice issued under Section 7 Q of the Act, but the learned counsel for the petitioner would submit that considering the financial condition of the assessee, the payment in instalment may be granted. He would seek to pay the amount within two years in three instalments.

3. However, Mr.J.Sathya Narayana Prasad, learned counsel appearing for the respondent would vehemently contend that order itself for payment of interest and damages caused due to delay in remitting the due. Therefore, instalment cannot be granted.

4. However, considering the plight of the Agricultural Co-operative marketing society and their willingness to remit the amount, this Court is inclined to grant permission to remit the amount in 20 equal monthly instalment. The instalment shall be paid on or before 5th of every Calender month commencing from 5th April 2020.

Accordingly, the writ petition is disposed of. No costs.

Sd/-

Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

bri

To

The Assistant Provident Fund Commissioner,
Employees Provident Fund Organization,
Regional Office, R-40, A-1,
TNHB Shopping cum Office Complex,
Mugappair Road, Chennai - 600 037.

+1cc to Mr.J.Sathya Narayana Prasad, Advocate, S.R.No.19450

+1cc to Mr.P.Thangaraj, Advocate, S.R.No.19003

W.P.No.5573 of 2020

VD(CO)

CS/13/07/2020