



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.03.2020

CORAM

THE HONOURABLE MR.JUSTICE **C.V.KARTHIKEYAN, J**

W.P.(MD)Nos.5879 & 5880 of 2020

and

WMP.(MD).Nos.5093 and 5094 of 2020

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M/s.Maxwell Matriculation Higher Secondary School, No.60,  
M.K.Mooppanar Road,  
Manambuchavadi,  
Thannaavur - 613 001.  
Rep by its Secretary,  
V.Sujai Kumar

... Petitioner  
[in both the Wps]

vs.

The Regional Provident Fund Commissioner-1,  
Employees Provident Fund Organization,  
P.B.No.588, Sree Complex, D-Block No.18,  
Madurai Road, Trichy - 620 008.

... Respondent  
[in both the Wps]

**Common Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records and quash the order bearing reference No.CB/TRY/EPF/PDC/C32/19579/2019-20 dated 16.08.2019, passed by the respondent, the Regional Provident Fund Commissioner-1, Regional office, Trichy.

For Petitioner :Mr.K.Saravanan  
for M/s.Gupta and Ravi  
[in both the Wps]

For Respondent : Mr.G.Dharmaraja  
Standing counsel  
[in both the WPs]

**COMMON ORDER**

Two writ petitions have been filed in WP.(MD).Nos.5879 and 5880 of 2020. Both the writ petitioners have been filed by the very same petitioner. WP.(MD).No.5879 of 2020 has been filed questioning the orders passed under Section 14B of the Employees Provident Fund and Miscellaneous Provisions Act, 1952, levying damages as against the petitioner.



2. WP.(MD).No.5880 of 2020 has been filed with respect to the demand letter raised under Section 7Q of the said Act. Even before examining the facts of the case, the impugned order in WP.(MD).No.5880 of 2020 is against the demand letter under Section 7Q which is dated 16.08.2019. As against the same, I hold the petitioner will have to comply with the same. The only ground raised by the petitioner questioning the demand is that, the Provident Fund authorities had construed the submissions of the petitioner as amounting to admission. The appreciation of the submissions is the prerogative of the authority which passes the order. It all depends on the nature of submissions made. If the authorities have construed as an admission, then an obligation is placed on the petitioner to comply with the admission. At any rate, orders have been passed only based on records and therefore, I am not inclined to interfere with the said impugned order in WP.(MD).No.5880 of 2020.

3. With respect to the impugned order in WP.(MD).No.5879 of 2020, it is seen that, it is an order under Section 14B of the Act. There is an appeal provision provided under Section 7(I) of the Act. Such appeal should be filed within a period of 60 days from the date of the order. The date of the order is 16.08.2019. It is nearly 7 months prior to this date. The period of limitation has expired long back. The petitioner has slept over and now cannot seek relief from this Court. This Court is not inclined to grant any relief. The only concession the Court can grant is to permit the petitioner to file an appeal, which appeal should be presented on or before 27.03.2020. If it is presented before 27.03.2020, the respondent may take it on file without insisting or questioning the period of limitation. No further concession is given to the petitioner. The appeal has to be presented in accordance with the rules and if any pre-deposit is required, the petitioner has to comply with the same.

4. Accordingly, the WP.(MD).No.5880 of 2020 is dismissed and WP.(MD).No.5879 of 2020 is disposed of. No Costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

Pkn.

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W.P.(MD)Nos.5879 & 5880 of 2020

To

The Regional Provident Fund Commissioner-1,  
Employees Provident Fund Organization,  
P.B.No.588, Sree Complex, D-Block No.18,  
Madurai Road, Trichy - 620 008.

+1 CC to M/s.GUPTA & RAVI, Advocate ( SR-12738[F] dated 20/03/2020 )

W.P. (MD) Nos. 5879 & 5880 of 2020

20.03.2020

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