



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.07.2020

CORAM:

THE HONOURABLE MR.JUSTICE **G.R.SWAMINATHAN**

**W.P. (MD)No.5148 of 2017**

**and**

**W.M.P. (MD)No.4147 of 2017**

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M/s.White Memorial Homeo Medical College,  
Attoor,  
Veeyannoor Post - 629 177,  
Kanyakumari District,  
Rep. by its Principal,  
Dr.T.R.Leelabai.

... Petitioner

Vs

The Assistant Provident Fund Commissioner,  
Employees Provident Fund Organization,  
Sub Regional Office,  
No.66, Water Tank Road,  
Nagercoil - 629 001,  
Kanyakumari District.

... Respondent

**PRAYER:** Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned order of the respondent herein, dated 22.02.2017 made in No.TN/NGL/29666/7Q/187/PDC/2017 and quash the same.

|                |                    |
|----------------|--------------------|
| For Petitioner | : Mr.R.Vijayakumar |
| For Respondent | : Mr.K.Gurunathan  |

### **O R D E R**

The petitioner is an assessee under the respondent/organization. What is under challenge is an order passed under Section 7Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

2.As rightly pointed out by the learned standing counsel appearing for the respondent/corporation, levy of interest under Section 7Q of the Act is only a consequential demand and when the parent liability has become final, this has to flow as a matter of course. That is why, the statute has not provided for an appeal against an order passed under Section 7Q of the Act. The petitioner can of course challenge an order passed under Section 7Q of the Act, if they can show arithmetical or clerical error. In this case no such arithmetical or clerical error has been shown in the matter computation of interest. Therefore, I hold that the writ petition is not maintainable. It is accordingly dismissed.



No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (crl.side)

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/ /2020

Sub Assistant Registrar(CS)

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**Note** In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

TO

The Assistant Provident Fund Commissioner,  
Employees Provident Fund Organization,  
Sub Regional Office,  
No.66, Water Tank Road,  
Nagercoil - 629 001,  
Kanyakumari District.

+1 CC to M/s.K.GURUNATHAN, Advocate ( SR-13171[F] dated 21/07/2020 )

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KB(23.07.2020) 2P 3C