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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Date: 18.11.2021

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THE HON'BLE MR. JUSTICE V.PARTHIBAN

Writ Petition No.24666 of 2021

&

W.M.P.No.25958 of 2021

M/s.Vallab Engineers Pvt.Ltd.
Rep by its Managing Director,
Mr.N.Udayashankar

...Petitioner

Vs.

1.The Regional Provident Fund Commissioner,
Royapettah High Road,
Chennai - 600 014.

2.The Assistant Provident Fund Commissioner,
Royapettah High Road,
Chennai - 600 014.

3.The Enforcement Officer
Office of the Regional Provident Fund Commissioner,
Royapettah High Road, Chennai - 600 014. ...Respondents

Writ Petition filed under Article 226 of Constitution of India, for issuance of writ of certiorarified Mandamus to call for the records pertaining to the order of the second respondent dated 31.08.2021 No.TN/CHN-SOUTH/0031514/COMLIANCE/Div-27/2021 directing the petitioner to pay the alleged arrears of Provident Fund contributions amount of Rs.8,54,738/- for the period from 04/2014 to 06/2016 and quash the same.

For Petitioner : Mr.Shivakumar

For Respondents : Mr.C.Kulanthaivel, St.Counsel



ORDER

WEB COPY The petitioner is a private limited company and it is covered by the provisions of the Provident Fund Act. According to the petitioner/Company, the third respondent / Enforcement Officer has held that for the period from April, 2014 to June, 2016, there was a contribution payable by the petitioner / company to the tune of Rs.28,52,033/-. After final assessment, the balance due was arrived at Rs.8,54,002/-. After hearing the petitioner on 19.08.2021, the company was informed that the above said amount was due and payable towards Provident Fund contribution vide impugned order dated 31.08.2021. As per the impugned order, the total arrears of Provident Fund contribution payable by the petitioner was assessed to Rs.8,54,738/- for a period from April, 2014 to June, 2016.

2.The petitioner has filed an affidavit containing averments disputing the assessment made by the PF Authorities. According to the petitioner, despite the submission of required and supportive documents, the respondents have wrongly made the assessment. As a matter of fact, the entire affidavit containing statements factually disputing the assessment made by the respondents.

3.This Court is unable to appreciate the case of the petitioner at this stage for two reasons, one is that there is an effective alternative remedy available under the provisions of PF Act. Instead of availing the effective alternative remedy provided under the Act, it is certainly not open to the petitioner to directly approach this Court for no valid reason.

4.Further the constitutional jurisdiction of this Court under Article 226 is not available for settlement of factual disputes as between the parties and in the absence of any material irregularity, the Writ Petition cannot be entertained at all. The Court finds that the grounds raised in the Writ Petition do not warrant any interference by this Court at this stage and proper course of remedy for the petitioner is to avail alternate remedy provided under the Act.



5. In view of the availability of alternative efficacious remedy available in terms of the scheme of the relevant Act itself, this Writ Petition cannot be entertained and hence stands dismissed. No costs. Consequently, the connected miscellaneous petition stands closed.

Sd/-

Assistant Registrar (CS-V)

// True Copy //

Sub Assistant Registrar

mrm

To

1. The Regional Provident Fund Commissioner,
Royapettah High Road,
Chennai - 600 014.

2. The Assistant Provident Fund Commissioner,
Royapettah High Road,
Chennai - 600 014.

3. The Enforcement Officer
Office of the Regional Provident Fund Commissioner,
Royapettah High Road, Chennai - 600 014.

+1cc to Mr. C. Kulanthaivel, Advocate SR.No.59397

Writ Petition No.24666 of 2021

GPL (CO)
CB(13/12/2021)