



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.03.2021

CORAM:

**THE HONOURABLE MR.JUSTICE M.S.RAMESH**

W.P. (MD) No.17930 of 2019

and

W.M.P(MD) Nos.14380 and 14381 of 2019

WEB COPY

M/s.Best Matriculation Higher Secondary School,  
Mariamman Kovil Bypass Rundana,  
Thanjavur-613 501,  
Rep by its Correspondent

...Petitioner

Vs.

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

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records pertaining to the impugned Assessment order in Enf.D2/TN/TR/76833/SRO-TRY/2018, dated 25.06.2018, and the order in Enf.D2/TN/76833/TRY-RO/2019 dated 08.04.2019 and the consequential attachment order in Recy/CB/TRY/RO/76833/8F/2019 dated 30.07.2019 passed by the respondent and quash the same.

For Petitioner : Mr.R.Vijayakumar  
For Respondent : Mr.G.Dharmaraja

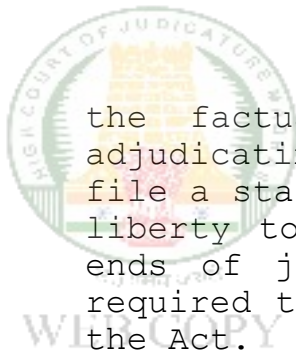
### **O R D E R**

Heard the learned counsel for the petitioner and the learned counsel for the respondents.

2.The petitioner herein has challenged the order passed under Section 7(A) of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 (hereinafter referred to as "the Act"). The impugned order is a consequential order passed when the employer defaults in making the contribution of the provident fund or pension fund or insurance fund, as the case may be. As against the order passed under Section 7(A) of the Act, the petitioner has an alternate remedy of appeal before the Tribunal under Section 7(I) of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952.

3.The grounds raised in the present writ petition touches upon

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the factual aspects and this Court may not be justified in adjudicating such factual aspects, when the petitioner requires to file a statutory appeal. Nevertheless, if the petitioner is granted liberty to file an appeal by extending the limitation period, the ends of justice could be secured. As such, no interference is required to the present impugned order passed under Section 7(A) of the Act.

4.In the light of the above observations, the petitioner is granted liberty to file an appeal before the concerned Tribunal within a period of thirty days from the date of receipt of a copy of this order.

5.With the above liberty, this Writ Petition stands closed. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2021

Sub Assistant Registrar(CS)

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.*

+1 CC to M/s.R.VIJAYA KUMAR, Advocate ( SR-10631[F] dated 12/03/2021 )

**W.P. (MD) No.17930 of 2019**

**11.03.2021**

GS (28.04.2021) 2P 2C