



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 05.01.2021

CORAM:

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

W.P.(MD)No.19143 of 2020

and

W.M.P(MD) No.16011 of 2020

WEB COPY

DD 588, Palakkanuthu Primary Agricultural  
Cooperative Bank,  
Rep. through its Secretary  
Puduchatram  
Dindigul-624 619.

... Petitioner

Vs.

The Assistant Provident Fund Commissioner  
Employees Provident Fund Organisation,  
Regional Office,  
Lady Doak College Road,  
Chokkikulam,  
Madurai-625 002.

... Respondent

PRAYER : This Writ Petition is filed under Article 226 of Constitution of India for issuance of Writ of Certiorari, against the orders of the respondents under Section 14-B of the Act in No.TN/RO/MDU/37974/PDC/SPL/14B/2020 dated 18.03.2020 and the consequent order passed U/s.7-Q of the EPF Act in No.TN/RO/MDU/37974/SPL/PDC/7Q/2020 dated 18.03.2020 in the nature of writ calling for the records on the file of the respondent and and quash the same.

For Petitioner : Mr.V.O.S.Kalaiselvam  
For Respondents : No appearance

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

This Writ Petition has been filed to quash the impugned orders of the respondents under Section 14-B of the Act in No.TN/RO/MDU/37974/PDC/SPL/14B/2020 dated 18.03.2020 and the consequent order passed under Section 7-Q of the EPF Act in No.TN/RO/MDU/37974/SPL/PDC/7Q/2019 dated 18.03.2020.

2.The learned counsel for the petitioner would submit that the petitioner was unable to file an appeal before the Employees Provident Fund Appellate Tribunal, since the Tribunal was not functioning.

3.In view of the alternative remedy available to challenge the impugned order, it would not be appropriate for this Court to adjudicate the present writ petition. It is also brought to the notice of this Court that in an identical situation the Hon'ble



Supreme Court in the case of **M/s.Tasty Nut Industries Vs. Union of India and others** in **W.P.(Civil) No.999 of 2014** held that till such appeals are filed, the respondents shall not take coercive steps pursuant to the order of the respondents passed under Section 14(b) of the Employees Provident Fund Act. The relevant portion of the order reads as follows:-

*As far as the second aspect is concerned, as it is conceded to by the learned Solicitor General that the appeals can be presented at Delhi till the Tribunal is constituted at Bangalore, we further clarify that till, the Tribunal is constituted, the appeals that ought to have been filed at Bangalore and are filed in Delhi, no coercive steps shall be taken in respect of the cases which are required to be preferred before the Southern Tribunal to be situated at Bangalore, for there is no authority who can take up the matter for grant of any interim relief.*

4.In the light of the above reasons, this Writ Petition stands disposed of with liberty to the petitioner to file an appeal before the Employees Provident Fund Appellate Tribunal in accordance with the provision of the Employees Provident Fund Act. Till such appeal is filed, the respondents shall not initiate any coercive action against the impugned order passed under Section 14(b) of the Employees Provident Fund Act.

Sd/-

Assistant Registrar (ADII)

// 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.

**TO**

The Assistant Provident Fund Commissioner  
Employees Provident Fund Organisation,  
Regional Office,  
Lady Doak College Road, Chokkikulam, Madurai-625 002.

+1 CC to M/s.V.O.S.KALAISELVAM, Advocate (SR-192[F] dated 06/01/2021 )

W.P. (MD) No.19143 of 2020  
05.01.2021

MA (CO)

KB (01.02.2021) 2P 3C

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