



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.07.2021

C O R A M

THE HONOURABLE MR.JUSTICE P.D.AUDIKESSAVALU

W. P. (MD) No. 19672 of 2016

and

W.M.P. (MD) Nos. 14182 and 14183 of 2016

and

W.M.P. (MD) No. 6470 of 2017

The Commissioner,
Sivagangai Municipality,
Sivagangai,
Sivagangai District.

... Petitioner

-vs-

1. The Secretary,
Department of Ministry of Labour & Employment,
New Delhi.
2. The Central Provident Fund Commissioner,
Employees' Provident Fund Organization,
Bhavishya Nadhi Bhawan,
14, Bhikaji Cama Place,
New Delhi - 110 066.
3. The Assistant Provident Fund Commissioner (C&R),
Employees' Provident Fund Organization,
Regional Office,
Bhavishya Nadhi Bhawan,
No. 1, Lady Doak College,
Madurai - 625 002.
4. The Enforcement Officer,
Employees' Provident fund Organization,
Regional Office,
Lady Doak College Road,
Madurai - 625 002.
5. The Commissioner of Municipal Administration,
Ezhilagam,
Annexe VI Floor,
Chepauk,
Chennai - 600 005.



6. State of Tamil Nadu,
represented by the Additional Chief Secretary to Government,
Municipal Administration and Water Supply Department,
Secretariat, Fort St. George,
Chennai - 600 009.

... Respondents

(R5 and R6 are *suo motu* impleaded
vide order dated 29.07.2021)

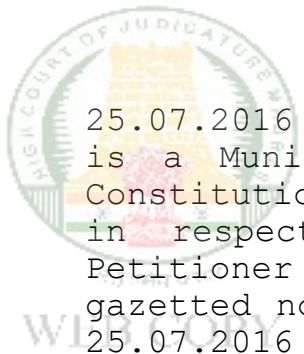
PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the Impugned Gazette Notification issued by the First Respondent dated 08.01.2011 and impugned proceedings in No. TN/EO/91183/MDU/M8/2016 dated 25.07.2016 issued by the Fourth Respondent and quash the same.

For Petitioner : Mr. J.Parekhkumar
For R1 : Mr. P.Paulpandi,
Central Government Standing Counsel
For R2 and R4 : Mr. K.R.Laxman, Standing Counsel
For R3 : Mr. A.John Xavier, Standing Counsel
For R5 and R6 : Mr. R.Ragavendran,
Counsel appearing for the Government

O R D E R
(through video conference)

Heard Mr. J.Parekhkumar, Learned Counsel for the Petitioner, Mr. P.Paulpandi, Learned Central Government Standing Counsel appearing for the First Respondent, Mr. K.R.Laxma, Learned Standing Counsel appearing for the Second and Fourth Respondents, Mr. A.John Xavier, Learned Counsel appearing for the Third Respondent and Mr. R.Ragavendran, Learned Counsel representing the Fifth and Sixth Respondents and perused the materials placed on record, apart from the pleadings of the parties.

2. The Central Government by Notification No. S.O 30(E) dated 08.01.2011 in exercise of the powers conferred by Section 1(3)(b) of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter referred as 'the EPF Act' for short) specified the Municipal Councils and Municipal Corporations constituted under Article 243-Q(1)(b) and (c) of the Constitution of India employing 20 or more persons as a class of establishments to which that Act shall apply with effect from the date of its publication in the Official Gazette. In furtherance thereto, the Fourth Respondent furnished Inspection Report No. TN/EO/91183/MDU/M8/2016 dated



25.07.2016 to the Petitioner, viz., Sivagangai Municipality, which is a Municipal Council in terms of Article 243-Q(1)(b) of the Constitution of India, for the period from April 2012 to June 2016 in respect of its establishment. In such circumstances, the Petitioner has filed this Writ Petition challenging the aforesaid gazetted notification and the consequential inspection report dated 25.07.2016 of the Fourth Respondent contending that there are separate provisions for payment of provident fund to its employees under the provisions of the Tamil Nadu District Municipalities Act, 1920, governing it, which are still in force.

3. In this context, reference must be made to Section 1(3) of the EPF Act which itself provides that it is subject to the provisions of Section 16 of the EPF Act. The relevant portions of Section 16(1)(b) and (c) of the EPF Act are extracted below:-

"16. Act not to apply to certain establishments-(1)

This Act shall not apply-

....

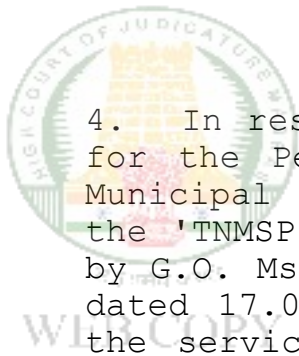
(b) to any other establishment belonging to or under the control of the Central Government or a State Government and whose employees are entitled to the benefit of contributory provident fund or old age pension in accordance with any Scheme or rule framed by the Central Government or the State Government governing such benefits; or

(c) to any other establishment set up under any Central, Provincial or State Act and whose employees are entitled to the benefits of contributory provident fund or old age pension in accordance with any scheme or rule framed under that Act governing such benefits."

It would be evident on a reading of the aforesaid statutory provision that an establishment stands automatically exempted from the provisions of the EPF Act, if the following twin conditions are satisfied:-

- (i) The establishment must be either 'belonging to' or 'under the control of ' the Central or the State Government, or must have been 'set up' under any Central, Provincial or State Act; and
- (ii) The employees of such an establishment should be entitled to the benefit of contributory provident fund or old age pension in accordance with any scheme or rule framed by the Central Government or the State Government or under the EPF Act under which the establishment has been created governing such benefits.

This position of law has been highlighted by the Hon'ble Supreme Court of India in the decision in **Yeshwant Gramin Shikshan Sanstha -vs- Assistant Provident Fund Commissioner** [(2017) 5 SCC 579] and **Pawan Hans Limited -vs- Aviation Karmachari Sanghatana** [(2020) 13 SCC 506].



4. In response to the query raised by this Court, Learned Counsel for the Petitioner, on instructions, submits that the Tamil Nadu Municipal Services Pension Rules, 1970 (hereinafter referred to as the 'TNMSP Rules' for short) issued by the Government of Tamil Nadu by G.O. Ms. No. 1425, Health & Family Welfare Department dated 17.06.1977 has been made applicable to regular employees in the services of the Petitioner. In this regard, reference may be made to Rule 2 of the TNMSP Rules, which is extracted below:-

"2. Application:-

(i) These rules shall apply to officer and servants under all Municipal Councils and the Township Committees constituted under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) or the committee to which the provisions of the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920), have been extended the minimum of whose scale of pay is Rs. 90 per mensem and above and included in the services mentioned below:-

(a) Tamil Nadu Municipal General Service.

(b) Tamil Nadu Municipal Engineering and Waterworks Service.

(c) Tamil Nadu Municipal Town Planning Service.

(d) Tamil Nadu Municipal Public Health and Medical Service.

(ii) These rules shall, at their option, apply to the members of the Tamil Nadu Municipal Educational Service who retired between 14-1-1970 and 31-5-1970.

(iii) These rules shall not affect the pension already admissible under Article 802 of the Tamil Nadu Pension Code, i.e. Pension of Local Fund Employees subject to the pension scheme and who do not come within the scope of these rules.

(iv) The Government may, from time to time, extend the application of these rules for other categories of employees from such date as may be specified in this behalf."

It has been pointed out that the benefits granted to those employees is contained in Rule 7 of the TNMSP Rules, which reads as follows:-

"7. Rules applicable to Government servants to apply:-

(a) Claim to pension including gratuity and family pension of an employee under these rules will be regulated by the rules in force applicable to Government servants at the time when the employee retires or is discharged from the service of the Council. The provisions of the Tamil Nadu Pension Code, as amended from time to time, shall apply mutatis mutandis insofar as they are not inconsistent with these rules.

(b) The rules relating to the preparation of pension



papers and other connected matters and forms in vogue applicable to Government servants shall generally be adopted in the case of employees.

(c) On the coming into force of these rules, the rules relating to the grant of pensions to the employees of the council's issued under the Tamil Nadu District Municipalities Act, 1920 (Tamil Nadu Act V of 1920) shall cease to apply to employees governed by these rules."

This leads to the question as to whether the exemption under Section 16 of the EPF Act would be available to the Petitioner on the facts of this case?

5. It is not disputed that the exemption under the EPF Act would be available in respect of those employees of the Petitioner to whom the TNMSP Rules apply. At the same time, apart from the regular employees, the Petitioner has been entrusting civil works to contractors who have been engaging labour in that regard. It is also not out of place to take judicial notice of the fact that Municipalities like the Petitioner have been engaging manpower through self-help groups and also out sourced their work through contractors who have engaged workers for the same. However, the workers, who have been engaged through these contractors employed by the Petitioner, are not entitled to any benefit under the TNMSP Rules. It must, at once, be pointed out here that in terms of Section 2(f)(i) of the EPF Act, the employees of an establishment are those persons who satisfy the following conditions:-

- (a) Those who have been employed for wages in any kind of work, manual or otherwise. It does not matter whether that person is employed by or through a contractor.
- (b) Those whose employment is 'in or in connection with' the work of the establishment.

This would obviously mean that on publication of Notification No. S.O. 30(E) dated 08.01.2011 by the Central Government, any person employed by or through a contractor in connection with the work of the establishment of the Petitioner would be an 'employee' falling within coverage under the EPF Act.

6. It would be necessary here to refer to the decision of the Hon'ble Supreme Court of India in **Yeshwant Gramin Shikshan Sanstha -vs- Assistant Provident Fund Commissioner** [(2017) 5 SCC 579], where it has been observed as follows:-

"38. As we have held that the establishment of the appellant fulfills the twin conditions specified in Section 16(1)(b), it must follow that the same is exempted from the application of the provisions of the Central Act. In the present case, however, it has been found by the authority concerned and the Tribunal, that the 16 part-time employees working in the establishment of the appellant were not

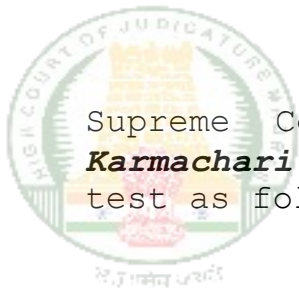


covered by the State CPF Scheme applicable to the other permanent employees of the establishment inasmuch as Rule 20 does not cover the part-time employees working in the school, in case they are not doing full-time load of work. True it is that the said finding of fact cannot be overturned. Even so, is it possible to uphold the decision of the authority as confirmed by the Tribunal and the High Court - that the appellant is liable to pay towards the provident fund under the Central Act in respect of its part-time employees? Intrinsic in that direction, is that the provisions of the Central Act are invoked against the establishment of the appellant. That is impermissible. As aforesaid, Section 16 of the Central Act makes it abundantly clear that the provisions of the Central Act will have no application to the establishment, if covered by one of the excepted category provided therein. Notably, the exemption is for the establishment as a whole and for all purposes, from the application of the Central Act. Once the establishment is covered by the excepted category specified in Section 16, to get exemption, it is incomprehensible that the provisions of the Central Act can be invoked against such establishment on the specious reasoning that few (16 in this case) part-time employees working thereat were not covered by the CPF Scheme of the State Government, as applicable to rest of its employees.

....

39. It is not possible to countenance a situation that although the establishment enjoys exemption from application of the provisions of the Central Act, it is still liable to be proceeded in respect of its few (16) part-time employees. That would lead to an incongruous approach, not envisaged by the Central Act. Taking any other view would result in rewriting of the provisions of the Central Act to mean that although the establishment is exempted from the application of the provisions of the Central Act, yet it would be open to the Central authorities to proceed against such establishment in certain situations. In our opinion, once the establishment qualifies for exemption of application of the provisions of the Central Act, there is no way that the authorities under the Central Act can exercise authority over it or call upon the establishment to comply with the provisions of the Central Act, unless the exemption of the establishment is withdrawn or lifted de jure. Section 16 of the Central Act does not envisage a concept of partial exemption of application of the provisions of the Central Act in respect of employees, but the exemption operates qua the establishment for all purposes."

It appears that a different note has been struck by the Hon'ble
<https://hcservices.ecourts.gov.in/hcservices/>



Supreme Court of India in **Pawan Hans Limited -vs- Aviation Karmachari Sanghatana** [(2020) 13 SCC 506] by applying the same twin test as follows:-

"7.2.....In our view, the Company does not satisfy the second test, since the members of the Respondent-Union and other similarly situated contractual workers were not getting the benefits of contributory provident fund under the PF Trust Regulations framed by the Company, or under any Scheme or any rule framed by the Central Government or the State Government. Consequentially, the exemption under Section 16 of EPF Act would not be applicable to the Appellant-Company."

It is, however, significant to note here that ultimately the employer in that case was required to extend provident fund benefits to the contractual workers not covered under the provident scheme that was applicable to the regular employees so that there is uniformity in the conditions of service of all employees in that establishment.

7. In the present case, the regular employees of the Petitioner have been receiving benefits under the TNMSP Rules even before the impugned notification dated 08.01.2011 came into force, and if it is construed that the aforesaid notification would have the effect of depriving them of those vested rights, it would lead to unintended adverse consequences of disrupting the pre-existing arrangement of financial affairs. On the other hand, if it is held that those employees of the Petitioner who are not entitled to the benefits under the TNMSP Rules cannot be covered by the EPF Act as well despite the said notification which has come into force on 08.01.2011, it would defeat the avowed objects of the beneficial social welfare legislation made for the protection of weaker sections of society, viz., workmen, who had to eke out their livelihood from the meagre wages they received after toiling hard for the same, as highlighted by the Hon'ble Supreme Court of India in **Daily Partap -vs- Regional Provident Fund Commissioner, Punjab** [(1998) 8 SCC 90]. At this juncture, it must be taken cognizance that the Government of Tamil Nadu has realized this anomaly prevailing in the Municipalities across the State and have issued directions to the concerned authorities and it would be necessary to refer to the correspondence in that regard, which are as follows:-

- (i) The Commissioner of Municipal Administration by Letter No. 57084/ 2011/L3 dated 21.10.2014 addressed to all Commissioners of Municipal Councils has communicated the decision of the State Government that though the Municipalities/Corporations take up works through private contractors, the authorities concerned should ensure that the contractors pay the PF subscription of their employees duly to the PF organization, otherwise, the responsibility for the same will be fixed on the



concerned Municipalities/Corporations, which is the principal employer, if the contractors default in this regard.

(ii) The Government of Tamil Nadu by Letter No.18823/MC5/2016-1, dated 19.08.2016, sent to the Commissioner of Municipal Administration required all the Municipal Councils in the State to comply with the provisions of the EPF Act, to withdraw the Court cases, in addition to share the details of contractors/contracts awarded by them in the principal employer portal available in the website of Employees Provident Fund Organization to facilitate the extension of social security benefits to all eligible persons.

(iii) Letter ROC No.1819/2016/L3, dated 19.10.2016, was sent by the Commissioner of Municipal Administration to all Municipal Commissioners to take necessary action in connection with implementation of the EPF Act and the schemes framed thereunder in respect of employees of Municipalities and Corporations and send the report directly to the Employees Provident Fund Organization concerned.

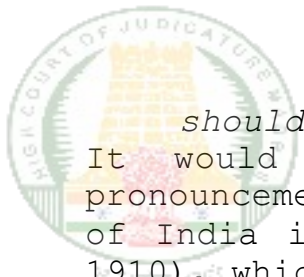
(iv) The Government of Tamil Nadu in Letter No. 14070/ME.3/2016-4, dated 20.12.2016 sent to the Commissioner of Municipal Administration that the Notification No. S.O. 30(E) dated 08.11.2011 issued by the Central Government shall cover all employees of establishments as per definition of 'employee' under Section 2(f) of the EPF Act excluding the employees who are getting benefits of provident fund and pension according to TNMSP Rules of the State Government or municipal laws, etc., and that the benefits under the EPF Act have to be extended to all eligible employees.

(v) The Commissioner, Municipal Administration had further sent a Letter Na. Ka. No. 23701/2020/L-1 dated 05.02.2021 to all the Municipal Commissioners reiterating the requirements to comply with the provisions of the EPF Act, including the timely remittance of the contribution deducted from the bills of the contractors as failure to do so, would entail penal consequences.

(vi) The Additional Central Provident Fund Commissioner, Coimbatore was informed by the Commissioner of Municipal Administration by Letter Roc No. 23701/2020/L-1 dated 12.03.2021 of the action taken in that regard.

It also requires to be placed on record that the Ministry of Labour and Employment, Government of India by Letter No. S-35025/15-88-SS-II dated 08.01.1989 sent to the Central Provident Fund Commissioner has issued instructions on similar lines, which is extracted below:-

"(iv) There may be establishments which employ large number of casual/contingent staff who are not entitled to the benefit of provident fund or pension. The casual/contingent staff of such establishment will continue to be covered under the Act, but their regular employees who are entitled to the benefit of provident fund pension



should be excluded from the purview of the Act."

It would be useful here to extract from the authoritative pronouncement of the Constitution Bench of the Hon'ble Supreme Court of India in **Sant Ram Sharma -vs- State of Rajasthan** (AIR 1967 SC 1910), which reads as follows:-

"7.It is true that Government cannot amend or supersede statutory rules by administrative instructions, but if the rules are silent on any particular point, Government can fill up the gaps and supplement the rules and issue instructions not inconsistent with the rules already framed."

Viewed from that perspective, the authorities of the Employees' Provident Fund Organization cannot be found fault for having initiating proceeding under the EPF Act relying on the instructions from the Government for determining the liability of provident fund dues under the EPF Act in respect of the workers and employees in the establishment of the Petitioner for the relevant period, who are not entitled to the benefits under the TNMSP Rules.

8. In this backdrop, it is represented by the Learned Counsel for the Petitioner that after receipt of the aforesaid directives from the Government of Tamil Nadu and other authorities of the Municipal Administration Department, it has been ensured by the Petitioner to provide specific clauses in the contracts entered with third parties involving engagement of labour to get themselves registered with the Employees' Provident Fund Organization so that the contributions towards provident fund could be made in respect of workers and employees engaged through them. At the same time, it is also explained that for the period from 08.01.2011 till new contracts providing such clauses had been entered, there have been many cases where the contractors had not subjected themselves to the EPF Act and it is in respect of those cases that the Petitioner is finding it difficult to provide necessary details to the authorities under the EPF Act.

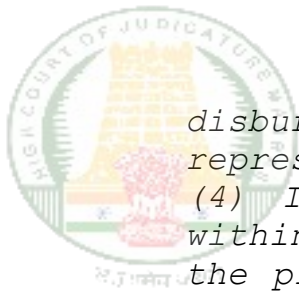
9. Having due regard to the rival submissions made by the Learned Counsel for both sides, it would be relevant to extract Section 21 of the Contract Labour (Regulation and Abolition) Act, 1970, as follows:-

"21. Responsibility for payment of wages.-

(1) A contractor shall be responsible for payment of wages to each worker employed by him as contract labour and such wages shall be paid before the expiry of such period as may be prescribed.

(2) Every principal employer shall nominate a representative duly authorized by him to be present at the time of disbursement of wages by the contractor and it shall be the duty of such representative to certify the amounts paid as wages in such manner as may be prescribed.

(3) It shall be the duty of the contractor to ensure the



disbursement of wages in the presence of the authorized representative of the principal employer.

(4) In case the contractor fails to make payment of wages within the prescribed period or makes short payment, then the principal employer shall be liable to make payment of wages in full or the unpaid balance due, as the case may be, to the contract labour employed by the contractor and recover the amount so paid from the contractor either by deduction from any amount payable to the contractor under any contract or as a debt payable by the contractor."

That apart, Rules 25(2)(iv), 71, 72 and 73 of the Tamil Nadu Contract Labour Rules, 1975, provides as follows:-

"25.

(2) Every licence granted under sub-rule (1) or renewed under rule 29 shall be subject to the following conditions, namely:-

....

(iv) the rates of wages payable to the workmen by the contractor shall not be less than the rates prescribed under the Minimum Wages Act, 1948 (11 of 1948), for such employment where applicable and where the rates have been fixed by agreement, settlement or award, not less than the rates so fixed;

....

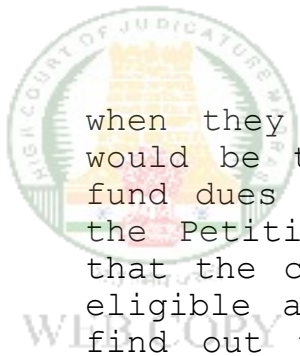
71. A notice showing the wage period and the place and time of disbursement of wages shall be displayed at the place of work and a copy sent by the contractor to the principal employer under acknowledgement.

72. The principal employer shall ensure the presence of his authorised representative at the place and time of disbursement of wages by the contractor to workmen and it shall be the duty of the contractor to ensure the disbursement of wages in the presence of such authorised representative.

73. The authorised representative of the principal employer shall record under his signature a certificate at the end of the entries in the Register of Wages or the [Register of Wages-cum-Muster Roll] as the case may be, in the following form:-

"Certified that the amount shown in column No. ... has been paid to the workman concerned in my presence on at" "

It is imperative from these statutory provisions that the Petitioner has to ensure that those of its employees, who are not covered by the TNMSP Rules, are extended the benefits under the EPF Act with effect from 08.01.2011 when the said Notification issued by the Central Government came into force and that the records maintained by the contractors for the wages disbursed to the contract labour,

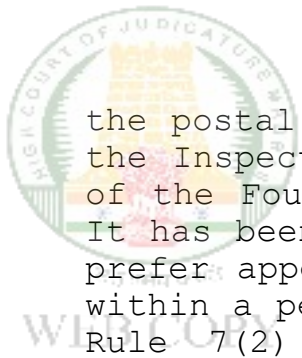


when they were employed in the establishment of the Petitioner, would be the basis for determining the contribution of provident fund dues under the EPF Act. As a corollary, it would follow that the Petitioner as Principal Employer, who ought to have verified that the contract labour engaged through contractors had been paid eligible amount of wages in time, cannot shirk responsibility to find out the employees and workers concerned for remitting dues under the EPF Act for the relevant period, and the Petitioner would be entitled for this purpose to make an application under Section 7-A(2) of the EPF Act before the concerned authority in the Employees Provident Fund Organization to issue summons to the contractors to produce evidence regarding the details of the employment of the contractual workers, and necessary orders would have to be passed in that regard taking into consideration the dictum laid down by the Hon'ble Supreme Court of India in **Food Corporation of India -vs- Provident Fund Commissioner** [(1990) 1 SCC 68], where it has been ruled as follows:-

"9. It will be seen from the above provisions that the Commissioner is authorised to enforce attendance in person and also to examine any person on oath. He has the power requiring the discovery and production of documents. This power was given to the Commissioner to decide not abstract questions of law, but only to determine actual concrete differences in payment of contribution and other dues by identifying the workmen. The Commissioner should exercise all his powers to collect all evidence and collate all material before coming to proper conclusion. That is the legal duty of the Commissioner. It would be failure to exercise the jurisdiction particularly when a party to the proceedings requests for summoning evidence from a particular person."

In short, the real focus has to be on identifying the contractual workers, who had been engaged through the contractors, by relevant evidence and ascertain the exact amount towards contribution for provident fund in respect of each of them. There is no gainsaying that the enforcement machinery provided under the EPF Act should not be converted as a ploy just to fill up the coffers of the Employees Provident Fund Organization, where already several crores of rupees are reportedly lying unclaimed, losing sight of the beneficent objects of that labour welfare enactment.

10. It is next contended by Learned Counsel for the Second to Fourth Respondents that even before the filing of the Writ Petition on 05.10.2016, the Third Respondent by Order in File No. MD/MDU/91183/Enf 'C'/Circle-18/ 18025/2016 dated 30.08.2016 has determined the liability of the Petitioner for contribution towards provident fund dues for the period from April 2012 to June 2016 under Section 7-A of the EPF Act, which has been received by the Petitioner by registered post on 31.08.2016 for which the copy of



the postal acknowledgment card has been produced, in furtherance to the Inspection Report No. TN/EO/91183/MDU/ M8/2016 dated 25.07.2016 of the Fourth Respondent, which is impugned in this Writ Petition. It has been further pointed out that the Petitioner was entitled to prefer appeal against that order under Section 7-I of the EPF Act within a period of 60 days from the date of its receipt in terms of Rule 7(2) of the Employees' Provident Fund Appellate Tribunal (Procedure) Rules, 1997, before the Appellate Authority, who has been empowered to condone delay in filing such appeal for an extended period of 60 days, if sufficient cause for not preferring appeal within that period is made out.

11. In view of the same, Learned Counsel for the Petitioner seeks permission of the Court to withdraw the Writ Petition with liberty to resort to file statutory appeal challenging the Order in File No. MD/MDU/91183/Enf 'C'/Circle-18/ 18025/2016 dated 30.08.2016 passed by the Third Respondent under Section 7-A of the EPF Act before the Appellate Authority and he has filed a memo dated 29.07.2021 to that effect through e-mail, which has been placed on record. It is made clear that for the purpose of reckoning limitation for availing aforesaid remedy, the period from the date of filing of the Writ Petition, viz., 05.10.2016, till the date on which certified copy of this order is made ready by the Registry, shall be excluded.

12. In response to the submission made by the Learned Counsel for the Petitioner that the Respondents should be restrained from taking any coercive action for recovery against the Petitioner in the interregnum, Learned Counsel for the Second to Fourth Respondents, on instructions, state that the prescribed procedure of recovery as highlighted by this Court in **M/s. SKM Animal Feeds and Foods (India) Private Limited -vs- Assistant Provident Fund Commissioner, Salem** (Order dated 27.01.2021 in W.P. No. 35850 of 2019) would be scrupulously followed by the concerned authorities. The said submission made is placed on record.

In the result, the Writ Petition is dismissed as withdrawn granting such liberty. Consequently, the connected Miscellaneous Petitions are closed. No costs.

Sd/-

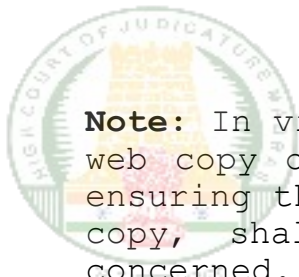
Assistant Registrar (AE)

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Sub Assistant Registrar(CS)

sm/vjt



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.

WEB COPY

To

1. The Secretary,
Department of Ministry of Labour & Employment, New Delhi.
2. The Central Provident Fund Commissioner,
Employees' Provident Fund Organization,
Bhavishya Nadhi Bhawan,
14, Bhikaji Cama Place, New Delhi - 110 066.
3. The Assistant Provident Fund Commissioner (C&R),
Employees' Provident Fund Organization,
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No. 1, Lady Doak College, Madurai - 625 002.
4. The Enforcement Officer,
Employees' Provident fund Organization,
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5. The Commissioner of Municipal Administration,
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Chepauk, Chennai - 600 005.
6. The Additional Chief Secretary to Government,
State of Tamil Nadu,
Municipal Administration and Water Supply Department,
Secretariat, Fort St. George, Chennai - 600 009.

Copy to

The Commissioner, Sivagangai Municipality,
Sivagangai, Sivagangai District.

+1 CC to M/s.P.SRINIVAS, Advocate (SR-24525[F] dated 29/07/2021)

+1 CC to M/s.P.PAUL PANDI, Advocate (SR-24680[F] dated 30/07/2021)

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