



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.04.2022

Coram:

The Honourable Mr. Justice V. PARTHIBAN

W.P.No.39184 of 2016
and
W.M.P.No.33557 of 2016

M/s. Mettur Spinning Mills Limited,
rep. by its Director,
Sri.P.Srinivasan,
S/o Sri.Late V.Perumal Chettiar,
O/o T.N.K.House,
2nd Floor, 48, Anna Salai,
Chennai - 600 002.

..Petitioner

Vs

1. Central Provident Fund Commissioner,
Central PF Commissioner Office,
Bihiji Cama Place, P.K.Puram,
New Delhi.
2. The Regional PF Commissioner,
EPF Organization,
Sub-Regional Office,
S.J.Plaza, Swarnapuri,
Salm - 636 004.
3. The Recovery Officer,
EPF Organization,
Sub-Regional Office,
S.J.Plaza, Swarnapuri,
Salem - 636 004.

..Respondents

Prayer

This Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the 2nd respondent in Ref.No.TN/SLM/1160/RECOVERY/2015 dated 18.10.2016 and quash the same.



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For Petitioner .. Mr.B.Gopalakrishnan

For Respondents .. Ms.R.Meenakshi,
Standing Counsel for EPF

O R D E R

The writ petition is filed challenging the show cause notice issued by the respondent organisation seeking to recover a sum of Rs.42,26,650/- towards interest due under section 7Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

2. According to the petitioner company, certain amounts remitted by them had not been given credit to by the respondent organisation and therefore, the recovery sought under the show cause notice was not legally sustainable.

3. When the matter is taken up for hearing today, the learned counsel for the petitioner attempted to put forth his contentions on certain factual aspects as to the payments made and the refusal by the E.P.F. to give credit to the same. This Court is not inclined to appreciate the factual controversy as that would be entirely within the jurisdiction of the authority concerned. Moreover, what is sought to be challenged is only a show cause notice and not a final order. It is always open to the petitioner company to go before the authority and impress upon them as to the validity of the interest claimed by the organisation by submission of relevant materials. However, it is certainly not open to the petitioner company to engage the attention of this Court on the factual controversies which can never be part of the adjudicatory process in the exercise of extraordinary jurisdiction of this Court under Article 226 of the Constitution of India.

4. The learned counsel for the respondent organisation would submit that in case, the petitioner company has any legitimate grievance against the claim made in the show cause notice, they can always represent to the authority which would be considered earnestly, if sufficient supportive materials are produced for such consideration. At this, the learned counsel for the petitioner would submit that liberty may be given to the petitioner company to submit a representation in this regard to



the respondent organisation and the organisation may be directed to consider such representation if made by the petitioner company.

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5. In the light of the submission made by the learned counsels appearing for the rival parties, the Writ Petition stands dismissed as not maintainable as what is challenged is mere show cause notice and not any final order. The petitioner cannot stated to be truly aggrieved by the impugned show cause notice. The challenge, at this stage, is premature.

6. While holding that the writ petition is not maintainable, this Court would also grant liberty to the petitioner company to make representation to bring home their grievances in regard to the actual claim made in the show cause notice to the authorities concerned. If any such representation is made, the respondent organisation is directed to consider the same before any final order is to be passed in the matter.

7. With the above observation, the Writ Petition is dismissed. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar(CO)

// True Copy //

Sub Assistant Registrar

vsi

To

1. The Central Provident Fund Commissioner,
Central PF Commissioner Office,
Bihiji Cama Place, P.K.Puram,
New Delhi.
2. The Regional PF Commissioner,
EPF Organization,
Sub-Regional Office,
S.J.Plaza, Swarnapuri,
Salm - 636 004.



3. The Recovery Officer,
EPF Organization,
Sub-Regional Office,
S.J.Plaza, Swarnapuri,
Salem - 636 004.

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+1cc to Mr.R.Manoharan, Advocate SR.No.25186
+1cc to M/s.R.Meenakshi, Advocate SR.No.24698

W.P.No.39184 of 2016

SR-II (CO)
CB (25/04/2022)