



W.P.No.8060 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.08.2023

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.8060 of 2018

And

W.M.P.No.10044 of 2018

M/s.Puducherry Agro Products Food &
Civil Supplies Corporation Ltd.
Rep. by its Managing Director
Agricultural Complex,
Thattanchavady,
Puducherry – 605 009.

... Petitioner

Vs.

The Regional Provident Fund Commissioner – II,
Employees Provident Fund Organisation,
Sub-Regional Office,
No.101, 100ft. Road,
Cholan Nagar,
Olandaikeerapalayam,
Puducherry – 605 004.

... Respondent

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records relating to the order bearing No.PDC/PC/513/RegI/2018(Interest) dated 12.02.2018 on the file of the respondent and quash the same and consequently direct him to take the 15 days time prescribed under the



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EPF & MP Act 1952 & the EPF Scheme 1952 for payment of the Contributions from the close of the month during which the salaries were actually paid by the petitioner to its employees from July 2014 to November 2016, calculate the delay, if any, from the 16th day of the succeeding month, determine the Interest payable by it U/s.7-Q of the EPF & MP Act 1952 and refund the excess interest amount already recovered from the petitioner corporation along with interest at 12%p.a within the time that may be fixed by this Hon'ble Court.

For Petitioner : Mr.T.M.Naveen

For Respondent : Mr.K.Srinivasamurthy

ORDER

The petitioner has filed this writ petition seeking issuance of Writ of Certiorarified Mandamus calling for the records relating to the order bearing No.PDC/PC/513/Regl/2018(Interest) dated 12.02.2018 on the file of the respondent and quash the same and consequently direct him to take the 15 days time prescribed under the EPF & MP Act 1952 & the EPF Scheme 1952 for payment of the contributions from the close of the month during which the salaries were actually paid by the petitioner to its employees from July 2014 to November 2016, calculate the delay, if any, from the 16th day of the succeeding month,



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determine the Interest payable by it U/s.7-Q of the EPF & MP Act 1952 and refund the excess interest amount already recovered from the petitioner corporation along with interest at 12% p.a within the time that may be fixed by this Court.

2.It is represented by the learned counsel appearing for the petitioner that the issue involved in this writ petition is squarely covered by the decision of this Court made in **W.P.No.2646 of 2017 dated 28.02.2022 [Puducherry Agro Products Food & Civil Supplies Corporation Ltd., Vs. The Regional Provident Fund Commissioner – II, Employees Provident Fund Organisation]**, the relevant portion of which is extracted hereunder:

"4. A plain reading of the aforesaid statutory provisions make it clear that the liability for contribution towards provident fund dues accrues from the date on which salary is payable and not from its actual date of payment as sought by the Petitioner in this case. In such circumstances, the Respondent cannot be faulted in levying interest for the delayed payment from the date on which the salaries had fallen due and the decision of the Division Bench of the Calcutta High



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Court in Employees' Provident Fund Organization -vs- Birlapur Vidyalaya [(2007) 2 LLN 476] supports the same. Viewed from this perspective, there does not appear to be any justification to interfere with the impugned order in the exercise of discretionary powers of judicial review of the decision-making process under Article 226 of the Constitution.

3.The writ petition stands disposed of on the same line. No costs. Consequently, the connected miscellaneous petition is closed.

30.08.2023

pri

Speaking Order/ Non Speaking Order
Index: Yes/ No
Internet: Yes/ No

To

The Regional Provident Fund Commissioner – II,
Employees Provident Fund Organisation,
Sub-Regional Office,
No.101, 100ft. Road,
Cholan Nagar,
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Puducherry – 605 004.



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M.DHANDAPANI,J.
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