



W.P.No.10196 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.04.2023

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.10196 of 2023
and
W.M.P.Nos.10211 & 10213 of 2023

M/s.Sharon Solutions Ltd.,
No.55-00-021986-000-1099,
Rep. by its Director and Authorised Signatory,
Mrs.Uma Maheswari,
A 15-18, PIPDIC Electronics Park,
Thirubhuvanai, Puducherry - 605 107.

...Petitioner

Vs

1. Employees' State Insurance Corporation (ESIC),
(Represented by its Director General),
CIG (Kotla) Road,
New Delhi - 110 002.
2. Regional Director,
Employees State Insurance Corporation,
Regional Office,
No.178, 100 Feet Road,
Ansari Duraisamy Nagar,
Puducherry - 605 004.



W.P.No.10196 of 2023

WEB COPY

3.The Deputy Director - Assessment u/s.
45A of ESI Act, 1948,
Employees State Insurance Corporation,
Regional Office,
No.178, 100 Feet Road,
Ansari Duraisamy Nagar,
Puducherry - 605 004.

4.The Deputy Director - Recovery Officer,
Employees State Insurance Corporation,
Regional Office,
No.178, 100 Feet Road,
Ansari Duraisamy Nagar,
Puducherry - 605 004.

5.Social Security Officer, wr.t. Inspection
Report dated 29.03.2012
Employees State Insurance Corporation,
Regional Office,
No.178, 100 Feet Road,
Ansari Duraisamy Nagar,
Puducherry - 605 004.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records of the proceedings in the order under Section 45A of the Employees' State Insurance Act, 1948, vide Ref.No.55-00-021986-000-1099 / 3917 dated 21.11.2012 issued by the 3rd respondent to the petitioner being without jurisdiction, arbitrary, without application of mind, violation of Rule of Law, violation of Article 14 and 19(1)(g) of the Constitution, quash the same and consequently direct the 3rd respondent to pass revised



W.P.No.10196 of 2023

orders under Section 45A of Employees' State Insurance Act, 1948 within a period of two months from the receipt of the order, on the strength of the undertaking of the petitioner to produce all accounts books and related documents for assessment years 2006- 2007, 2007-2008, 2008-2009, 2009-2010 and 2010-2011 of the petitioner company before the 3rd respondent.

For Petitioner : Mr.A.Irudayam

For Respondents : Mr.S.P.Srinivasan,
Standing Counsel

ORDER

With the consent of both the parties, this Writ Petition is taken up for final disposal at the admission stage itself.

2. The order dated 21.11.2012, which is impugned in the present Writ Petition, is one under Section 45A of the Employees' State Insurance Act, 1948. Earlier, the same order dated 21.11.2012 was challenged by the petitioner in W.P.No.33729 of 2021 before this Court, which was dismissed on 25.10.2021 for non-prosecution and no liberty was granted for challenging the same impugned order once again. As



W.P.No.10196 of 2023

such, the present Writ Petition is against the principles of res judicata and hence not maintainable.

3. Accordingly, the Writ Petition stands dismissed. It is needless to point out that it is always open to the petitioner to take steps for restoration of the earlier order passed by this Court in W.P.No.33729 of 2012, dated 25.10.2021. No costs. Consequently, connected miscellaneous petitions are closed.

03.04.2023

Index:Yes/No

Neutral Citation:Yes/No

Speaking order/Non-speaking order

hvk



W.P.No.10196 of 2023

WEB COPY

To

- 1.The Director General,
Employees' State Insurance Corporation (ESIC),
CIG (Kotla) Road,
New Delhi - 110 002.
- 2.The Regional Director,
Employees State Insurance Corporation,
Regional Office, No.178, 100 Feet Road,
Ansari Duraisamy Nagar,
Puducherry - 605 004.
- 3.The Deputy Director - Assessment u/s.
45A of ESI Act, 1948,
Employees State Insurance Corporation,
Regional Office, No.178, 100 Feet Road,
Ansari Duraisamy Nagar,
Puducherry - 605 004.
- 4.The Deputy Director - Recovery Officer,
Employees State Insurance Corporation,
Regional Office, No.178, 100 Feet Road,
Ansari Duraisamy Nagar,
Puducherry - 605 004.
- 5.Social Security Officer, wr.t. Inspection
Report dated 29.03.2012
Employees State Insurance Corporation,
Regional Office, No.178, 100 Feet Road,
Ansari Duraisamy Nagar,
Puducherry - 605 004.



WEB COPY



W.P.No.10196 of 2023

M.S.RAMESH,J.

hvk

W.P.No.10196 of 2023

03.04.2023