



WEB COPY



W.P.No.12656 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.09.2023

CORAM :

THE HONOURABLE MR. JUSTICE M. DHANDAPANI

W.P.No.12656 of 2018

and

W.M.P.No.14772 of 2018

1.CSI Diocese of Vellore,
Represented by its Hon. Secretary,
Rev. Sampath Sadhanandan,
3/1A, Anna Salai, Vellore – 632 001.

2.Katpadi Industrial Institute,
Rep. by its Director,
P.B.No.705, No.20,
Chittoor Road,
Katpadi – 632 007.

... Petitioners

Vs.

1.Employees' Provident Fund Organisation,
Rep. by its Regional Provident Fund Commissioner,
Regional Office,
37, Royapettah High Road,
Opposite Swagat Hotel,
Chennai – 600 014.

2.Assistant Provident Fund Commissioner,
Employees Provident Fund Organisation,
Regional office S – I, TNHB, Phase – III,
Sathuvachari,
Vellore – 632 009.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records connected with the order No.TB/VLR/38023/SDC/2017-18/7Q(08/1982 to 11/2014)/109 dated 20.03.2018 passed by the 2nd respondent calling upon the 2nd petitioner to pay a sum of Rs.24,61,990/- as interest under Section 7Q of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 herein after referred to as the “EPF Act” and to quash the same.

For Petitioner : Mr.Ravikumar Paul
Senior Counsel
for M/s.Paul and Paul

For Respondents : Mr.P.K.Panneer Selvam

ORDER

This Writ Petition has been filed seeking for a Writ of Certiorari, to call for the records connected with the order No.TB/VLR/38023/SDC/2017-18/7Q(08/1982 to 11/2014)/109 dated 20.03.2018 passed by the 2nd respondent calling upon the second petitioner to pay a sum of Rs.24,61,990/- as interest under Section 7Q of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 herein after referred to as the “EPF Act” and to quash the same.

2. The case of the petitioner is that, the CSI Diocese of Vellore was established in the year 1976 and Katpadi Industrial Institute was established in



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the year 1886 and thereafter, handed over to the newly formed Vellore Diocese.

The second petitioner was covered under the Employees Provident Fund and Miscellaneous Provisions Act, 1952 (in short 'the EPF Act') and the second respondent passed an order on 31.07.2001, assessing a sum of Rs.9,70,210/- being payable under Sections 7A and 7Q of the EPF Act for the period from August 1982 to December 2000. However, prior to that, the first petitioner made an application for exemption of payment of EPF amount before the Government of Tamil Nadu, however, the same was not considered by the Government. Therefore, challenging the order dated 31.07.2001, the second petitioner filed a writ petition before this Court in W.P.No.14439 of 2002 and the same was dismissed on 16.06.2010. Thereafter, the second respondent quantified the amount at Rs.15,55,184/- for the period from January 2001 to November 2014 and thereafter, they passed a recovery order for a sum of Rs.66,66,742/- in the year 2016. Further, on 20.03.2018, the second respondent passed an order under Section 7Q of the EPF Act and quantified an amount of Rs.24,61,990/- as interest for the period from August 1982 to November 2018. Challenging the same, the above writ petition has been filed before this Court.

3. The learned counsel for the petitioners submitted that, the present issue relates to interest levied under Section 7Q of the EPF Act and the



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petitioners have filed an appeal before the appellate authority with regard to 14B damages. He also submits that, out of Rs.24,61,990/-, the petitioners have already paid a sum of Rs.16,00,000/- to the respondents and deposited a sum of Rs.6,00,000/- to the credit of this writ petition on 06.06.2018 as per the order of this Court dated 17.05.2018. Therefore, he submits that, without prejudice to their rights before the appellate authority in respect of 14B damages, the petitioners are ready to pay the balance 7Q interest amount of Rs.2,61,990/- to the respondents in installments, within a reasonable time as may be fixed by this Court.

4. The learned counsel appearing for the respondents produced a letter dated 13.09.2023 along with statement showing the remittances made by the second respondent before this Court, which reveals that, as on date, the petitioners have totally paid a sum of Rs.22,00,000/- to the respondents and according to the respondents, the balance amount to be paid by the petitioners is Rs.2,61,990/-.

5. In view of the above submissions, the Registry is directed to disburse the amount of Rs.6,00,000/- along with accrued interest lying to the credit of this writ petition to the respondents, within a period of two (2) weeks from



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today (i.e., 14.09.2023). Further, the petitioners are directed to pay the balance amount of Rs.2,61,990/- (Two Lakhs Sixty One Thousand Nine Hundred and Ninety only) to the respondents in two installments, the first of which shall be on 05.10.2023 and the second installment shall be on 06.11.2023.

6. With the above directions, this writ petition is disposed of. However, the appellate authority may decide the issue in respect of Section 14B damages without being influenced by any observations made above. No costs. Consequently, the connected miscellaneous petition is closed.

14.09.2023
(¹/₂)

Index : Yes / No

Speaking order / Nonspeaking order

Netrual Citation Case : Yes / No

Note to office: Issue order copy on 15.09.2023.

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To

1. Employees' Provident Fund Organisation,
Rep. by its Regional Provident Fund Commissioner,
Regional Office,
37, Royapettah High Road,
Opposite Swagat Hotel, Chennai – 600 014.

2. The Assistant Provident Fund Commissioner,
Employees Provident Fund Organisation,
Regional office S – I, TNHB, Phase – III,
Sathuvachari, Vellore – 632 009.



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M.DHANDAPANI, J.

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W.M.P.No.14771 of 2018

in

W.P.No.12656 of 2018

M.DHANDAPANI, J.

Ordered as prayed for.

14.09.2023

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