



W.P.No.25152 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 04.01.2023

CORAM

THE HONOURABLE Mrs. JUSTICE J.NISHA BANU

W.P.No.25152 of 2014

and

MP No.1 of 2014

M/s.Palayapalayam ASCS Limited
Palayapalayam Post,
Sirkazhi Taluk,
Nagapattinam District,
rep. by its Secretary,
N.Rangasamy
S/o Narayanasamy

.... Petitioner

vs

The Assistant Provident Fund Commissioner,
Sub Regional Office,
P.B.No.588, Sree Complex,
D Block No.18 Madurai Road,
Tiruchirappalli 620 008
Tamil Nadu

.... Respondent

Writ Petition filed under Article 226 of the constitution of India to issue a Writ of Certiorari to call for the records in proceedings TN/SRO-TRY/PDC/C-34/11786/7Q PROC/2014 dated 24.06.2014 on the file of the respondent herein and quash the same.



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For Petitioner : Mr.S.Sadasharam

For respondent : Mr.M.Palanimuthu

ORDER

This writ petition has been filed challenging the order passed by the respondent dated 24.06.2014 whereby the petitioner establishment was directed to pay interest for the period from March 2012 to January 2014, totally a sum of Rs.4,44,987/- under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

2. Heard the learned counsel for the petitioner and the learned counsel for the respondent.

3. Admittedly, the contribution towards Employees' Provident Fund Scheme was not remitted in time by the petitioner establishment and thus, the respondent found that the petitioner is liable to pay simple interest under Section 7Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, at the rate of 12% per annum from the date on which the amount has become due till the date of actual payment.

4. The only grievance of the petitioner is that before levying interest, no notice was given to the petitioner establishment.

5. This Court is of the view that when the contribution towards Employees' Provident Fund Scheme itself was not paid within time, mere



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formality of issuing notice will not preclude the petitioner establishment from shunning the liability of payment of interest. Therefore, this Court is not inclined to interfere with the order passed by the respondent. Accordingly, the Writ Petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

04.01.2023

Index:Yes/No
Speaking/Non-speaking order
vsi

To
The Assistant Provident Fund Commissioner,
Sub Regional Office,
P.B.No.588, Sree Complex,
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J.NISHA BANU,J.

vsi

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