



W.P.Nos.4824 & 4825 of 2017

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.07.2023

CORAM :

THE HONOURABLE MR. JUSTICE M. DHANDAPANI

W.P.Nos.4824 & 4825 of 2017

and

WMP.No.5052 & 5053 of 2017

M/s.Arvind Remedies Ltd.
No.38-40, SIDCO Industrial Estate,
Kakkalur, Thiruvallur District 602 003,
rep. by its HR Manager/ Authorised Signatory.

... Petitioner in both the petitions

Vs.

1. The Central Provident Fund Commissioner,
Govt. of India,
Ministry of Labour, Head Office,
Bhavishya Nidhi Bhawan,
No.14 Bhikaiji Cama Place,
New Delhi 600 066.

2. The Regional Provident Fund Commissioner,
Employees Provident Fund Organisation,
Ministry of Labour, Govt. Of India,
Regional Office,
Royapettah High Road,
Chennai-14.

3. The Recovery Officer
Employees Provident Fund Organisation,
Ministry of Labour, Govt. of India,
Regional Office, Chennai 600 014.



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4. The Recovery Officer
Employees Provident Fund Organisation
Ministry of Labour,
Govt. of India,
Sub Regional Office,
Ambattur, Chennai-37.

... Respondents in both the petitions

PRAYER in W.P.No.4824 of 2017 : Writ Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari calling for the records culminated in the 4th respondents impugned order of attachment of immovable property in ref. TN/SRO/ AMB/ Recovery/Area-4/30427/ 2016 dated 12.9.2016 and quash the same and consequently directing the respondents 2 and 3 to re-assess and modify the EPF contribution at the rate of 10% instead of 12% both for employer and employees for the period 7/2014 to 4/2015.

PRAYER in W.P.No.4825 of 2017 : Writ Petitions filed under Article 226 of the Constitution of India for issuance of a Writ of Mandamus directing the respondents 1 & 2 to consider the exemption application dated 19.2.2017 filed by the petitioner under Section 16(2) of the Employees Provident Funds and Miscellaneous Provisions Act 1952 and pass appropriate orders thereof.



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In Both W.P.s

For Petitioners : Mr.G.Sathish Kumar
for M/s.R.Prabhakaran
For Respondents : Mr.R.Sundaram

COMMON ORDER

Since the issue involved in both the writ petitions are one and the same, they are disposed of by way of this common order.

2. The writ petitions have been filed seeking to quash the order passed by the 4th respondents in ref. TN/SRO/ AMB/ Recovery/Area-4/30427/ 2016 dated 12.9.2016 and consequently directing the respondents 2 and 3 to re-assess and modify the EPF contribution at the rate of 10% instead of 12% both for employer and employees for the period 7/2014 to 4/2015 and also to direct the respondents 1 & 2 to consider the exemption application dated 19.2.2017 filed by the petitioner under Section 16(2) of the Employees Provident Funds and Miscellaneous Provisions Act 1952 and pass appropriate orders thereof.

3. The learned counsel for the petitioner, on instructions, submitted that



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during pendency of these writ petitions, the Company is are under liquidation process and there is no instructions from the petitioner.

4. Recording the said submission made by the learned counsel for the petitioner, both the writ petitions are dismissed. No costs. Consequently, connected miscellaneous petitions are also closed.

17.07.2023

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Index : Yes / No

Speaking order / Non speaking order



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