



WEB COPY



W.A. No.3276, 3294 3302, 3303 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.11.2023

CORAM:

THE HON'BLE MR. JUSTICE S. VAIDYANATHAN

and

THE HON'BLE MR. JUSTICE K. RAJASEKAR

W.A. No.3276 of 2023 and C.M.P. Nos.26842 and 26843 of 2023
W.A. No.3294 of 2023 and C.M.P. Nos.26808 and 26811 of 2023
W.A. No.3302 of 2023 and C.M.P. Nos.26835 and 26836 of 2023
W.A. No.3303 of 2023 and C.M.P. Nos.26837 and 26838 of 2023

The Assistant Provident Fund Commissioner
Employees' Provident Fund Organisation
Bhavishya Nidhi Bhavan
Dr. Balasundaram Road
Coimbatore 641 018

Appellant in all W.As.

v

1 The Employees Provident Funds Appellate Tribunal
(Ministry of Labour & Employment,
Government of India)
Scope Minar, IV Floor
Core – 2, Laxmi Nagar
New Delhi 110 092

R1 in all W.As.

2 Chikmoyar Coffee Estate
represented by its Manager
Gudalur
The Nilgiris 643 211

R2 in W.A. No.3276 of 2023

2 Silver Cloud Tea Factory
represented by its Manager
Gudalur
The Nilgiris 643 211

R2 in W.A. No.3294 of 2023

2 The Dhanalakshmi Mills Ltd.
130 B.S. Sundaram Road
Tiruppur 641 601

R2 in W.A. No.3302 of 2023



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2

Narasimha Mills Pvt. Ltd.
represented by its Managing Director
Narasimmanaickenpalayam
Coimbatore

R2 in W.A.No.3303 of 2023

Writ Appeals filed under Clause 15 of the Letters Patent challenging the order dated 21.06.2011 passed in W.P. Nos.22085 of 2010, 22805 of 2010, 21141 of 2010 and 17519 of 2010, respectively.

For appellant in
all W.As.

Mrs. R. Meenakshi
Standing Counsel for EPFO

R1 in all W.As.

Appellate Tribunal

For R2 in
W.A. No.3276 & 3294
of 2023

Mr. R. Manoharan

For R2 in
W.A. No.3302 of 2023

M/s. Gupta & Ravi

COMMON JUDGMENT

(delivered by S. VAIDYANATHAN, J.)

These writ appeals are filed impugning the order dated 21.06.2011 passed in W.P. Nos.22085 of 2010, 22805 of 2010, 21141 of 2010 and 17519 of 2010, respectively.



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2. The appellant herein, viz., the Assistant Provident Fund Commissioner, Coimbatore, had filed the aforesaid writ petitions challenging the various orders passed by the Employees Provident Fund Appellate Tribunal, the first respondent herein, reducing the quantum of damages payable by the respective employer in the appeals preferred by the respective employer as against the levy of damages imposed on account of delayed remittance of PF dues. A Single Bench, by a detailed common order, citing various judgments of the Apex Court and various other High Courts and after consideration of the submissions made on behalf of the parties, dismissed the aforesaid writ petitions.

3. When these writ appeals were taken up for hearing today, it was submitted by the learned counsel for the appellant that these matters are squarely covered by the judgment of a Coordinate Bench of this Court, in which, one of us (SVNJ) was a Member, in **Assistant Provident Fund Commissioner v Employees Provident Funds Appellate Tribunal and another¹**, wherein, the powers of the Employees Provident Funds Appellate Tribunal to reduce the quantum of damages payable by the employer, was dealt with, while disposing of the said writ appeal.



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In view of the above submission made by the learned counsel for the appellant, these writ appeals also stand disposed of on the same lines. No costs.

Connected C.M.Ps. are closed.

(S.V.N., J.) (K.R.S., J.)
24.11.2023

cad



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To

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The Presiding Officer
Employees Provident Funds Appellate Tribunal
(Ministry of Labour & Employment,
Government of India)
Scope Minar, IV Floor
Core – 2, Laxmi Nagar
New Delhi 110 092



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W.A. No.3276, 3294 3302, 3303 of 2023

S. VAIDYANATHAN, J.

and

K. RAJASEKAR, J.

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Common judgment in
W.A. Nos.3276, 3294, 3302 and 3303 of 2023

24.11.2023