



W.P.(MD)No.6194 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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**Dated: 21.03.2023**

CORAM:

THE HONOURABLE MR.JUSTICE **G.R.SWAMINATHAN**

**W.P.(MD)No.6194 of 2023**  
**and W.M.P(MD).No.5899 of 2023**

C.Ramesh

... Petitioner

Vs

The Assistant Provident Fund Commissioner,  
Employees' Provident Fund Organization,  
Regional Office, P.B.No.588, Sree Complex,  
D Block, No.18, Madurai Road,  
Trichy 620 008.

... Respondent

**PRAYER:** Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records pertaining to the impugned order passed by the respondent in his proceedings No.CB/TRY/ENF-B2/81254/7A Order/2022-23 dated 11.05.2022 and quash the same as illegal.

For Petitioner : Mr.T.Leninkumar  
For Respondent : Mr.N.Dilipkumar  
Standing Counsel

### **ORDER**

Heard the learned counsel appearing for the petitioner and the learned Standing counsel appearing for the respondent.



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2. The respondent has passed the impugned order quantifying the petitioner's liability under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act 1952. The petitioner has two fold remedies. The petitioner could have filed an appeal before the tribunal or he could file a review. He has not exhausted either of the remedies. I therefore made it clear that I would not be inclined to hear the issue on merits.

3. At this stage, the learned counsel for the petitioner submits that the petitioner would be satisfied, if the petitioner is allowed to clear the liability in easy installments.

4. The learned Standing Counsel opposes this request by pointing out that there is no provision in the Act to enable the assessee to do so.

5. Though the objection advanced by the learned Standing Counsel is sound, it is a fact that this Court has been passing such orders often. Though no proposition of law or ratio has been laid down, still relief is granted to the assessee considering the facts and circumstances obtaining in each case. The petitioner is an Educational Institution. This Court can



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take a judicial notice of the fact that on account of pandemic that struck the nation over two years, educational institutions had been put to considerable financial distress. Therefore, I am inclined to direct the respondent to permit the petitioner to clear the petitioner's liability under the impugned order in six monthly installments. The first installment would commence on **06.04.2023**. If the petitioner commits default in paying two successive installments, the benefit of this order would automatically stand vacated and the impugned order will spring back to life with all force and it is open to the respondent to enforce the same in the manner known to law.

6. With the above observation, the Writ Petition stands disposed of.

No costs. Consequently, connected Miscellaneous Petition is closed.

**21.03.2023**

Index : Yes/No

Internet : Yes/No

*Rmk*

To  
The Assistant Provident Fund Commissioner,  
Employees' Provident Fund Organization,  
Regional Office, P.B.No.588, Sree Complex,  
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Trichy 620 008.



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**G.R.SWAMINATHAN, J.,**

*Rmk*

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**21.03.2023**