



**W.P(MD)No.11824 of 2023**

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**WEB COPY**

**DATED : 02.06.2023**

**CORAM**

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

**W.P(MD)No.11824 of 2023**

**and**

**W.M.P.(MD)No.10220 of 2023**

M/s.Dharani Textile Private Limited  
Rep. by its Office Manager,  
Mohanraj  
S/o.Kuppusamy  
Trichy-Dindigul National Highways Road,  
Vadamadurai,  
Dindigul.

... Petitioner

**Vs.**

- 1.The Assistant Provident Fund Commissioner,  
Employees Provident Fund Organisation,  
Regional Office,  
Lady Doak College Road,  
Chokkikulam,  
Madurai.
- 2.The Assistant Provident Fund Commissioner,  
Employees Provident Fund Organisation,  
No.16, A.R.S.Road,  
Bawa Lodge Building,  
Nagal Nagar,  
Dindigul.
- 3.The Recovery Officer,  
Employees Provident Fund Organisation,



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No.16, A.R.S.Road,  
Bawa Lodge Building,  
Nagal Nagar,  
Dindigul.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned demand notice issued by the respondent in P.R.C.No.MDMDU30002/M15/MDMDU0057867000/02/05/2023/503/35, dated 02.05.2023 and quash the same and direct the respondent to hold a denovode enquiry.

For Petitioner : Mr.KPS.Palanivel Rajan  
Senior Counsel  
for Mr.R.Varadharajan

For Respondents : Mr.K.Muralishankar  
Standing Counsel

### **ORDER**

Heard the learned senior counsel appearing for the writ petitioner and the learned standing counsel appearing for the respondent organization.

2. The petitioner had belatedly remitted the contribution and that led to the levy of penal damages under Section 14(b) of the Employees Provident Fund and Miscellaneous Provisions Act, 1952. Challenging the same, the present writ petition has been filed.



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3. The learned senior counsel relies on the proceedings dated 15.05.2020 issued by the organisation providing for waiver for penal damages during the period of lockdown.

4. In my view, the said proceedings are clearly bidding on the respondents. However, as rightly pointed out by the learned standing counsel, delay committed by the petitioner pertains not only to the lockdown period but also for the period prior thereto. Therefore, the petitioner obviously cannot take advantage of the circular dated 15.05.2020 for the period prior to 01.04.2020. The respondents shall revisit the issue in the light of their own proceedings dated 15.05.2020 and issue fresh proceedings.

5. With this liberty to the respondents to revisit the issue, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

**02.06.2023**

NCC : Yes/No  
Index : Yes / No  
Internet : Yes/ No  
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**G.R.SWAMINATHAN, J.**

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