



W.P.(MD).No.12058 of 2018

THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 29.03.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD).No.12058 of 2018

Central Board of Trustee,
Employees Provident Fund Organization,
Regional Office, Bhavishyanidhi Bhavan,
Lady Dock College Road,
Madurai – 625 002.

... Petitioner

Vs.

1.M/s.Nithin Textiles Private Limited,
Pithalaipatti, Batlgundu Road,
Dindigul – 624 002,
Represented by its Financial Manager,

2.The Presiding Officer,
The Employees Provident Fund Appellate Tribunal,
New Delhi,
Represented by its Presiding Officer,
Bengalure.

... 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 relating to the impugned order passed by the first respondent dated 18.02.2014 in ATA No.403 (13) 2013 and quash the same as illegal,



W.P.(MD).No.12058 of 2018

unconstitutional and consequently direct the 1st respondent to pay the contribution of Rs.5,49,506/- vide proceedings of this petitioner dated 30.04.2013 in no.TN/58446/MDU/Enf.B/circle 32/32016/2013 within a time frame as may be fixed by this Court.

For Petitioner : Mr.K.Muralisankar

For R-1 : Mr.M.Elanchezian

For R-2 : Tribunal

ORDER

This Writ Petition is filed challenging the order dated 18.02.2014 with a consequential direction to the 1st respondent to pay the contribution of Rs.5,49,506/- vide proceedings of this petitioner dated 30.04.2013.

2. The first respondent is a Textile Mill where the Textile Mill has paid allowances to some of the persons and not universally. The payment is made under the heads of Meals, Conveyancing and Washing. The petitioner's organization is of the view that since all the allowances under the heads of Meals, Conveyance and washing are paid universally, the first respondent is bound to include the said allowances along with the basic wages and remit the provident fund to the said allowances. But the contention of the first



W.P.(MD).No.12058 of 2018

respondent is that Meals is exempted under 2(b) of the EPF and Miscellaneous Provisions Act, 1952, where the provisions specifically states that cash value of food is exempted. Therefore, the EPF organisation cannot include the said components along with the basis wages. As far as conveyance is concerned, the same is not paid to all the workers, but paid only to the “workers” not to the “administrative staffs”. Therefore, it is not paid universally. As far as the washing is concerned, it is paid to Watch and Ward, Fitter, Electrician and Mechanical workers and admittedly, it is not paid to the administrative staffs but only to certain people, hence, it is not paid universally. Therefore, this Court is of the considered opinion that the contention of the petitioner's organization is erroneous. The Tribunal has come to the right conclusion. Hence, the EPF organisation has not raised any legally valid ground to interfere with the Tribunal order.

3. The respondent counsel further submitted that even in the sister concerned of the first respondent Organization, the EPF authorities have not included these factors, but have included the aforesaid components only to the first respondent establishment alone. Hence, this Court is of the considered opinion that the EPF authorities have erred by including the components in the



W.P.(MD).No.12058 of 2018

basic wages and the Tribunal have rightly allowed the petition filed by the establishment.

4. Hence, the Writ Petition filed by the EPF organization is dismissed.

There shall be no order as to costs.

29.03.2023

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
Nsr

To

- 1.The Financial Manager,
M/s.Nithin Textiles Private Limited,
Pithalaipatti, Batlgundu Road,
Dindigul – 624 002,
- 2.The Presiding Officer,
The Employees Provident Fund Appellate Tribunal,
New Delhi,
Represented by its Presiding Officer,
Bengalure.



WEB COPY



W.P.(MD).No.12058 of 2018

S.SRIMATHY, J.

Nsr

W.P.(MD).No.12058 of 2018

29.03.2023