



W.P.(MD)No.3764 of 2015

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 26.06.2023

CORAM

THE HONOURABLE MRS.JUSTICE S.SRIMATHY

W.P.(MD)No.3764 of 2015

and

M.P(MD)No.1 of 2015

Pudukkottai Cooperative Press Limited,
Pudukkottai,
Represented by its Managing Director I/c,
V.Ramachandran.

... Petitioner

- Vs. -

1. The Assistant Commissioner & Recovery Officer,
O/o the Recovery Officer,
Provident Fund Organization,
Regional Office,
Trichy 628 008.

2. The Regional Provident Fund Commissioner,
Sree Complex, D Block No 18,
Madurai Road,
Trichy 8.

... Respondents

Prayer :Writ Petition is filed under Article 226 of the Constitution of India, praying this Court To issue a Writ of Certiorari, calling for the records relating to the proceedings of the impugned order No.CB/TRY/0001630/000/Enf



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512/Damages, dated 05.01.2015 on the file of the 2nd respondent and quash the same.

For Petitioner : Mr.G.Prabhu Rajadurai

For Respondents : Mr.J.Pinaygash

ORDER

This writ petition has been filed challenging the summons issued under 14(b) of Employees Provident Fund Act.

2. On perusal of the 14(b) order, the respondents have imposed damages at the rate of 17% 22%, 27%, 37% upto 25.09.2008. For the period from 26.09.2018 the respondents have imposed the rate as 5%, 10%, 15% and 25%.

3. Heard the parties appearing for either side. Perused the material documents placed on record.

4. At the time of admission, this Court has granted interim stay on deposit of Rs.5 Lakhs. The petitioner has not complied with the interim order.



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5. The contention of the respondents is that they have issued only summons to attend the hearing, the same has been challenged by the petitioner before this Court. It is a settled proposition that summons cannot be challenged, hence the summons cannot be quashed. The petitioner is directed to submit his explanation to the respondents, within a period of six weeks from the date of receipt of a copy of the order. Thereafter, the respondents shall conduct enquiry by affording personal hearing, thereafter the enquiry shall be concluded within a period of four months.

6. However, this Court is of the considered opinion that the respondents cannot impose the higher rate for the period from 25.09.2008 to 26.09.2018. The respondents have issued a Circular to impose lesser amount. The respondents shall consider the same and pass appropriate order rather than imposing higher rate for the prior period as well.



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7. With the above observations and directions, this Writ Petition is disposed of. There shall be no order as to Costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes
ksa

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S.SRIMATHY, J

ksa

**Order made in
W.P.(MD)No.3764 of 2015**

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