



WEB COPY

W.P.No.15788 of
and W.M.P.No.33547 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.09.2024

CORAM:

THE HONOURABLE MS.JUSTICE R.N.MANJULA

W.P.No.15788 of 2015
and W.M.P.No.33547 of 2018

S.K.College of Arts and Science,
Kumarapuram, Melavasal,
Mannargudi, Thiruvavarur District.
Rep. by its Correspondent
G.Sadasivam

...

Petitioner

versus

1.The Regional Provident Commissioner,
Employees Provident Fund Madurai Road,
Trichy

2.The Assistant Provident Fund Commissioner,
Employees Provident Fund Organisation,
No.18, Shree Complex,
Madurai Road,
Trichirapalli-8.

3.The Employees Provident Fund Appellate Tribunal,
Core2, SCOPE Minor,
Lakshmi Nagar,
New Delhi -110 092.

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Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India,
praying to issue a Writ of Certiorarified Mandamus, calling for the records



order by the second respondent in and by its proceedings in TN/SRO-TRY/PDC/C-33/76697/14B PROC/2014 dated 24.07.2014 and consequential proceedings in TN/SRO-TRY-PDC/C-33/76697/7Q PROC/2014 dated 24.07.2014 and quash the same and consequently direct the respondents 1 and 2 not to initiate any recovery proceedings against the petitioner.

For Petitioner : Mr.A.S.Ragul Adithya
for M/s.P.T.Rama Devi
For Respondents : Mr.S.M.Deenadayalan

ORDER

The writ petition has been filed challenging the orders of the second respondent for levying damages under Section 14-B and 7-Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 [E.P.F. Act].

2. Heard Mr.A.S.Ragul Adithya, learned counsel for the petitioner and Mr.S.M.Deenadayalan, learned counsel for the respondents and perused the materials available on record.

3. The limited point that has been raised by the petitioner is that even against the order passed under Section 7-A, which determined dues to be paid by the petitioner towards the arrears of E.P.F. contribution, the



petitioner has filed an appeal before the Appellate Tribunal. While the same is pending, the second respondent authority has issued the impugned proceedings for claiming interest and damages and hence, the orders are not correct.

4. The fact remains that even against the orders which have been passed under Sections 14-B and 7-Q, the petitioner has got an appellate remedy. But the petitioner has straight away filed this writ petition stating that those orders are illegal because the determination of the dues itself is under challenge in the appeal. It is needless to state that the dues determined under Section 7-A and the subsequent proceedings through which interest and damages are determined are separate proceedings.

5. Admittedly, the appeal has been filed as early as in the year 2012 and this Writ Petition was filed in the year 2015. So it is difficult to believe that the appeal is still pending without any disposal. Even if it is pending, it might be due to the reasons citing the pendency of similar proceedings before the Court. Even though the unintentional delay made by the company has to be considered favourably, the court's power under



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Section 226 cannot be allowed to be abused by companies which just want to divert the time without making the payments under the E.P.F. Act. The learned counsel for the respondents submitted that the dues payable by the petitioner under E.P.F. Act is a social liability and it involves the interest of the workmen.

6. No doubt, the liability that has to be paid by the companies is only towards the welfare of the employees in accordance with the E.P.F. Act, which is a welfare legislation. Since the matter is pending for more than 11 years and even according to the petitioner, he has also filed an appeal challenging the orders passed under Section 7-A, it is for the petitioner to expedite the appeal proceedings by making an appropriate request before the concerned Appellate Tribunal and see that disposed at an early date. In the event of his appeal is allowed, that will take care of the consequential orders passed under Sections 14-B towards damages and 7-Q towards interest of the E.P.F. Act.

7. With the above observation, this Writ Petition is **disposed**. No costs. Consequently, connected Miscellaneous Petition is closed.



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Speaking order / Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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R.N.MANJULA, J.

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