



W.P.No. 8669 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.04.2024

CORAM :

THE HONOURABLE **DR. JUSTICE D.NAGARJUN**

W.P.No. 8669 of 2024

M/s. Imayam Publications Private Limited,
Represented by its Managing Director, R.A. Jebaraj,
No. 9/4, Duraisamy Street,
Nungambakkam,
Chennai – 600 034.

... Petitioner

Vs.

1. The Assistant Provident Fund Commissioner (C & R),
Employees Provident Fund Organization,
Regional Office: 37, Royapettah High Road,
Chennai – 600 014.
2. The Manager,
Indian Bank,
Ashok Nagar Branch,
Chennai – 600 083.
3. The Manager,
Tamil Nadu Mercantile Bank,
Kodambakkam Branch,
Chennai – 600 024.
4. The Manager,
City Union Bank,
Ashok Nagar Branch,
Chennai – 600 083.



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W.P.No. 8669 of 2024

5. The Manager,
HDFC Bank,
Mugappair East,
Chennai – 600 087.
6. The Manager,
ICICI Bank, Base Branch,
New No. 4, Old No. 41,
New Tank Street,
Valluvarkottam,
High Road, Chennai – 600 034.
7. The Sub Registrar,
Sub Registrar Office,
Neelankarai,
Chennai – 600 115.
8. The Director,
The Department of Information and Public Relation,
Fort St.George Secretariat,
Chennai - 600 009.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a writ of Mandamus, directing the first respondent herein to issue necessary communications to the respondent 2 to 8 herein withdrawing the attachment proceedings initiated by the first respondent against the petitioner considering the representation preferred by the petitioner dated 29.02.2024 in the light of the order passed by this Court order dated 04.01.2024 made in W.P.No. 5269 of 2019 and 5280 of 2019 within the time frame that may be fixed by this Court.

For petitioner : Mr.M.Venkadeshnan



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W.P.No. 8669 of 2024

For R1 : Mr.K.Venkatesan
Standing Counsel

For R2 to R8 : No appearance

ORDER

This writ petition is filed for issuances of Mandamus directing the first respondent to issue necessary communication to the second to eighth respondents for withdrawing the attachment proceedings initiated by the first respondent against the petitioner. Considering the representation of the petitioner dated 29.02.2024 in the light of the order passed in this Court in W.P.No. 5269 of 2019 and 5280 of 2019 dated 04.02.2024.

2. The petitioner M/s.Imayam Publications Private Limited was incorporated under the Companies Act in the year 2011 and launched news paper in Tamil Language named as 'Dina Ceithi' and its first issue was released in the month of September 2015. The petitioner's Company has opened EPF accounts for its employees since its inception in the year 2011 and deductions were made regularly towards EPF contributions.

3. The Enforcement Officer of the first respondent organization



W.P.No. 8669 of 2024

inspected the petitioner's company and concluded that amount of Rs.31,64,089/- ought to be paid for a period from June 2015 to June 2016 pertaining to M/s. Imayam Publications Private Limited towards Provident Fund, Pension Fund and Insurance Fund contributions and administrative charges towards provident fund and Insurance Fund etc. Thereafter, on the basis of such report of the Enforcement Officer, the first respondent as per the proceedings TN/CHN/CC-1/17/TN/1349532/Enf/2015 dated 13.04.2017 determined the EPF contribution and other administrative charges payable by the petitioner's company is Rs.31,64,085/- and directed the petitioner company to pay the said amount within 15 days.

4. The first respondent has invoked Section 8F of EPF & MP Act, 1952 and also passed attachment order dated 30.05.2017 attaching the petitioner's bank account maintained with the second respondent and further directed the second respondent bank to pay the amount stands in the name of the petitioner's account and pay the same to the credit of the Regional Provident Fund Commissioner through a crossed demand draft. None of the attachment order was communicated to the petitioner.

5. Aggrieved by the attachment order dated 13.04.2017, the petitioner had filed the EPFA No. 37 of 2017 before the Central Government Industrial



Tribunal-cum-Labour Court, Chennai. The Tribunal has passed interim order on 01.09.2017 staying the said order on condition that the petitioner shall deposits 30% of the amount covered by the order to the first respondent organization within one month and in case if the said amount was not deposited by the petitioner, the appeal will stand dismissed.

6. The Petitioner preferred W.P.No. 25382 of 2017 on the file of this Court which has been disposed by the order dated 28.09.2017 confirming the condition of payment of 30% of the order dated 13.04.2017.

7. The petitioner had filed extension of time until 10.10.2017 for compliance of the conditional order for payment of 30% amount. Pending disposal of time extension petition, the payments were made in piecemeal deposits on several occasions and a total amount he has paid Rs. 9,68,657/- out of Rs. 31,64,085/-

8. It is contended by the learned counsel for the petitioner that even after the payment of more than 30% of the conditional order the first respondent attached all credits stands and received to the aforesaid accounts in Indian Bank and other banks. The petitioner approached this Court and filed W.P.No. 27547 of 2018 for direction by way of Mandamus restrain the first respondent from taking coercive steps till such time.



W.P.No. 8669 of 2024

9. In the mean while, the first respondent has issued recovery certificate dated 16.11.2017. The petitioner thereby filed another W.P.No.5269 of 2019 challenging the above said recovery order and the same is still pending. In the mean while, the Presiding Officer was appointed in the Central Government Industrial Tribunal-cum-labour Court, Chennai thereby the above said two writ petitions were disposed of by way of common order dated 29.11.2018.

10. The Central Government Industrial Tribunal-cum-Labour-Court, Chennai is not inclined to heed the request of the petitioner and passed order on 04.01.2019 thereby dismissing the appeal in EPFA No. 37 of 2017. Aggrieved by the same, the petitioner has filed W.P.No. 5280 of 2018 and the the first respondent organization filed common counter in W.P.No. 5269 and 5280 of 2019. Both the above said writ petitions were taken up and final order was passed on 04.01.2024 setting side the impugned recovery order dated 16.11.2017 and the dismissal order dated 04.01.2019 passed in EPFA No. 37 of 2017. After contest this Court in order dated 04.01.2024 made in W.P.No.5269 of 2019 and 5280 of 2019 were passed the following orders:-

“.....9. I am therefore of the view that the impugned order dated 04.01.2019 in EPFA No. 37 of 2017 is unsustainable and the same is set aside. A direction is



W.P.No. 8669 of 2024

issued to the Appellate Tribunal to dispose the petitioner's appeal on merits within a period of six months from the date of receipt of a copy of this order. It is submitted by both the learned counsels that there is no Presiding Officer for the Appellate Tribunal and therefore extended time of six months is granted to dispose of the appeal. As the order of the Appellate Tribunal is set aside, the Recovery Certificate No. CHN2/CC/21/TN/1349532/Enf/Regl/ 2017 dated 16.11.2017 which is EB Copy only a consequential order is also set aside.

10. With the above directions, both the writ petitions are allowed. There shall be no order as to costs. Miscellaneous Petitions are closed. Consequently, the connected.

11. It is submitted that in view of the orders passed by this Court in W.P.No.5269 of 2019 and 5280 of 2019 dated 04.01.2014 recovery order passed by the first respondent dated 16.11.2017 and the order passed in EPFA No. 37 of 2017 on the file of the CGIT Chennai dated 04.01.2019 were set aside and appeal preferred the petitioner in EPFA No. 37 of 2017 is restored.

12. In view of the above, this petition is filed basically for direction to the second to eighth respondents for withdrawing the attachment proceedings.



W.P.No. 8669 of 2024

This proceedings were issued by the first respondent for not compliance of payment of 30% as directed by the Appellate Authority. However, as seen from the records that subsequently petitioner has paid 30% of the amount as per the direction. In any case, once the amount of 30% has already paid, the attachment effected by the second to eighth respondents on the direction of the first respondent has to be recalled. The attachment order against the second to eighth respondent is hereby raised.

13. In view of the above, this writ petition is allowed. Costs made easy. Consequently, connected miscellaneous petition is closed.

05.04.2024

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Index:Yes/No

Speaking Order : Yes/No

Neutral case citation: Yes/No

To:

1. The Assistant Provident Fund Commissioner (C & R),
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Page No.8 of 11



W.P.No. 8669 of 2024

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W.P.No. 8669 of 2024

DR. D.NAGARJUN,J.

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W.P.No. 8669 of 2024

W.P.No. 8669 of 2015

05.04.2024