



WEB COPY



W.P. No.9592 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.04.2024

CORAM:

THE HONOURABLE MR.JUSTICE N. SATHISH KUMAR

W.P. No.9592 of 2024 and W.M.P. No.10611 of 2024

M/s.Vidyasagar College of Arts and Science
Rep. by its Secretary Mr.S.Vikram
No.25A, Manickam Pillai Street
Udumalpet - 642 126
Tiruppur District

. . Petitioner

Vs

The Assistant Provident Fund Commissioner
District Office
28/1, Thernilyam
Udumalpet Road
Pollachi - 642 001

. .Respondent

PRAYER : Writ petition filed under Article 226 of the Constitution of India for issuance of a writ of certiorarified mandamus calling for records in Ref. No.TN/CBE/DO/POL/PDC/CC24/28543/7Q Interest/2024 dated 25.03.2024 passed by the respondent, quash the same and consequently, direct the respondent to accept the remaining outstanding determined amount in the above impugned order in 24 installments.



WEB COPY



W.P. No.9592 of 2024

For Petitioner : Mr.B.Gopalakrishnan

For Respondents : Mr.R.Vishnu,
Standing Counsel

ORDER

This Writ Petition has been filed for issuance of a Writ of Certiorarified Mandamus, calling for the records in Ref. No.TN/CBE/DO/POL/PDC/CC24/28543/7Q Interest/2024 dated 25.03.2024 passed by the respondent, quash the same and consequently, direct the respondent to accept the remaining outstanding determined amount in the above impugned order in 24 installments.

2. According to the petitioner, the petitioner is an educational institution and they were covered under the Employees' Provident Fund Act, 1952. The petitioner was regular in paying all its contributions and there has not been any default for the past 13 years. According to the petitioner, since July, 2019, the intake of the students was very poor due to Covid 19 and not able to mobilise funds and that the institute is a charitable institution and mobilising funds by way of donations and remit the contribution. So due to heavy shortfall in admission and fee collection, the revenue was drastically reduced. Due to



W.P. No.9592 of 2024

Covid 19 and subsequent lock out period, the petitioner was not able to remit the EPF Contribution for the period 04/2020 to 03/2023 within the stipulated time. There is no intentional delay on the part of the management to remit contribution belatedly. While being so, the respondent had issued a show cause notice dated 24.07.2023 and the petitioner appeared and submitted its explanation and the reason for the delay and only due to severe financial crisis the institution was not able to remit the contribution on time. But the respondent, without considering the pleadings of the petitioner, passed the impugned directing the petitioner to pay a sum of Rs.10.07,628/- as per Section 7Q of the EPF Act. Hence this petition.

3. Mr.R.Vishnu, the learned Standing Counsel appearing for the respondent would submit that the petitioner's request for settling the outstanding due in 24 monthly instalments is a longer period and agreed for only 10 equal monthly instalments.

4. Both the parties have not disputed on the payment of interest. The dispute between the petitioner and the respondent is only with regard to the number of instalments by which the amount had to be settled and the request



W.P. No.9592 of 2024

made by the petitioner was not accepted by the respondent by stating that it is a longer period.

5. In the interest of the justice and taking into consideration the submissions made, this Court is inclined to pass the following order:

i) The petitioner is directed to pay the amount of Rs.10.07,628/- payable under Section 7Q of the EPF and MP Act, 1952 to the respondent, by way of 10 equal monthly installments.

ii) The said amount shall be paid by the petitioner on or before 15th of every succeeding English calendar month and the first installment commences from first of May, 2024.

iii) If there is any default in the payment of monthly installments by the petitioner, liberty is granted to the respondent to act in accordance with law.



W.P. No.9592 of 2024

6. With the above directions, the writ petition is disposed of. No costs.

Consequently, the connected Writ Miscellaneous Petition is closed.

08.04.2024

Index : Yes / No
Speaking/non speaking order
Neutral Citation : Yes/No
Asr

To

The Assistant Provident Fund Commissioner
District Office
28/1, Thernilyam
Udumalpet Road
Pollachi - 642 001



WEB COPY



W.P. No.9592 of 2024

N. SATHISH KUMAR, J.

Asr

W.P. No.9592 of 2024 and
W.M.P. No.10611 of 2024

08.04.2024