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W.P.No.16960 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.06.2024

CORAM:

THE HONOURABLE Dr. JUSTICE D. NAGARJUN

W.P.No.16960 of 2024
and
WMP.No.18671 of 2024

M/s.Computer Access Private Limited
Represented by its
No-1, DR.Ranga Road, 2nd Street
Alwarpet
Chennai 600 0180

... Petitioner

Vs.

- 1.Regional Provident Fund Commissioner-II
Regional Office, Chennai (South).
- 2.The Assessing Officer
Employees Provident Fund Organization.
3. The Recovery Officer
Employees Provident Fund Organization.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records from the file of the first



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respondent in section 14B & 7Q orders passed by the first respondent in Diary Nos.757/2022, 758/2022 & 287/2023 dated 09.06.2023, 09.06.2023 & 13.03.2024 and the subsequent Revenue Recover Certificates issued by the second respondent in RRC No. RRC.No.274/TNMAS/30685/Div/19/PDC/2024, RRC.No.275/TNMAS/30685/Div/19/PDC/2024 & RRC.No.299/TNMAS/30685/Div 19/PDC/2024 all dated 16.04.2024 and 3 notices of demand issued by the third respondent vide No.TN/RO/CHN/South/Recovery/CP1/30685/Div 19/Regl/2024 dated 08.05.2024 and consequentially to quash the same as arbitrary and violation of principles of natural justice.

For Petitioner : Mr.P.Srinivas

ORDER

This Writ Petition is filed seeking Writ of Certiorari to call from the file of the first respondent in respect of orders passed by the first respondent under section 14B & 7Q in Diary Nos.757/2022, 758/2022 & 287/2023 dated 09.06.2023, 09.06.2023 & 13.03.2024 and the subsequent Revenue Recover Certificates issued by the second respondent in RRC No. RRC.No.274/TNMAS/30685/Div/19/PDC/2024,RRC.No.275/TNMAS/30685



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/Div/19/PDC/2024 & RRC.No.299/TNMAS/30685/Div 19/PDC/2024 all dated 16.04.2024 and 3 notices of demand issued by the third respondent vide No.TN/RO/CHN/South/Recovery/CP1/30685/Div19/RegI/2024 dated 08.05.2024 and consequentially to quash the same.

2. It is submitted by the learned counsel for the petitioner that the petitioner is a Private Limited Company registered under Companies Act, 2013, engaged in providing service of network maintenance. It was started in the year 1987 and the employees were covered under provision of Employees Provident Fund & Miscellaneous Act, 1952.

3. It is also submitted that due to Covid-19, the petitioner could not pay the Provident Fund dues for the period between 01.04.2020 and 31.03.2023. Despite having no revenue, the company was managing to pay salaries to retain the talented staff for future benefits. An enquiry was initiated by the respondent under Sections 14 B and 7 Q of the EPF & MP Act, 1952 and consequently the accounts of the petitioner Company were frozen and on account of freezing of the bank accounts, day to day activities of the petitioner



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Company could not be carried out, therefore, sought for defreezing of attachment. It is submitted further that the petitioner has approached the first respondent with the demand draft of Rs.25,000/- and requested to grant permission to pay the balance amount in installments, for which there was no response.

4. On a perusal of the order dated 09.06.2023, 09.06.2023 and 13.03.1996, it is seen that the petitioner was directed to pay an amount of Rs.1,37,012/-, Rs.2,46,002/- and Rs.68,430/- respectively. Thereby, a total sum of Rs.4,51,444/- was directed to be paid by the petitioner.

5. Considering the submissions made by the petitioner and on perusal of the records, it is seen that the petitioner is seeking a direction to pay the balance of amount to be paid as per the proceedings under Sections 14 B and 7 Q of the EPF & MP Act in installments. Considering the same, this Writ Petition can be disposed of at the admission stage itself without giving notice to the respondents by granting permission to the petitioner to pay the balance of amount demanded by the respondents under intallments.



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6. In view of the above, this Writ Petition is disposed of directing the petitioner to pay 1/4th of the balance amount within a period of two weeks from the date of receipt of a copy of this order. On depositing of 1/4th amount, proceedings dated 16.04.2024 under Section 8 of the EPF & MP Act, 1952, for an amount of Rs.2,46,002/- and final proceedings under Section 8 of the EPF & MP Act, dated 16.04.2024 for an amount of Rs.1,37,012/- are stayed. Further the petitioner is directed to pay the balance 3/4 amount in 6 monthly instalments, which are to be paid on or before 10th of every month and that 1st instalment will fall on 10th of July. In case the petitioner fails to pay any one of the instalments, the interim orders passed by this Court shall stand automatically vacated and the respondent is at liberty to take steps for recovery of entire amount at once by following due process of law.

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

28.06.2024

Index : Yes / No

Internet : Yes / No

Note: Issue order copy on 03.07.2024

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Dr.D.NAGARJUN, J.

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To

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