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W.P.No.20314 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.07.2024

CORAM:

THE HONOURABLE Dr. JUSTICE D. NAGARJUN

W.P.No.20314 of 2024

M/s.Devarshola Tea Estate
Devarshola Post
The Nilgiris 643 207.

... Petitioner

Vs.

Regional Provident Fund Commissioner
Dr.Balasundaram Road
Coimbatore 18.

...Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records of order Ref.No.TN/RO/CBE/PDC/CC18/631/7Q proceeding/2024 dated 07.06.2024 passed by the respondent and directing the respondent to accept the remaining outstanding determined amount in the above impugned order in 24 equal installments.

For Petitioner : Mr.B.Gopalakrishnan
for Mr.D.Krishnamoorthy

For Respondents : Ms.R.Meenakshi
Standing Counsel for EPF



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ORDER

This Writ Petition has been filed seeking for Certiorarified Mandamus, calling for the records of order Ref.No.TN/RO/CBE/PDC/CC18/631/7Q proceeding/2024 dated 07.06.2024 passed by the respondent and directing the respondent to accept the remaining outstanding determined amount in the above impugned order in 24 equal installments.

2. It is submitted by the learned counsel for the petitioner that the petitioner is engaged in Tea Plantations & Manufacture of Tea covered under establishment, the Employees Provident Fund & Miscellaneous Provisions Act, 1952. As the petitioner company was facing several problems from the year 2008-09, the EPF contributions were not paid within the stipulated period. The respondent has initiated proceedings and directed the petitioner to appear on 11.05.2023 in respect of non payment of contribution for the period from April 2019 to March 2023. After conclusion of enquiry, the respondent has passed an order on 07.06.2024 directing the petitioner to pay a sum of



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Rs.26,04,325/- under Section 7Q of the EPF Act. Aggrieved by the same, the petitioner has filed this Writ Petition.

3. Ms.R.Meenakshi, learned Standing Counsel, who has taken notice for the respondent, has submitted that an opportunity was given to the petitioner to participate in the enquiry. On considering the entire material on record and since there was a delay on payment of contribution, the orders were passed on 07.06.2024 directing the petitioner to pay interest under Section 7Q of the EPF Act, to the tune of Rs.26,04,325/- and thereby submitted that the petitioner is not entitled for any relief.

4. Considering the submissions of both sides and on perusal of the records, it is clear that the petitioner was given an opportunity during the course of enquiry by the respondent prior to issuance of order under Section 7Q of the EPF Act. On account of financial obligations, the petitioner has reported not paid the contribution of EPF regularly during the period of April 2019 - March 2023.



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5. In view of the above, considering the submissions made by the learned counsel for the petitioner and on hearing the learned counsel for the respondent this Court is inclined to grant the relief of payment of arrears in installment since it is submitted that the petitioner Company is facing severe financial problems.

6. In view of the above, this Writ Petition is disposed of permitting the petitioner to pay a sum of Rs.26,04,325/- as ordered by the respondent in the impugned order dated 07.06.2024 in 10 monthly equal installments. The 1st installment shall commence from 5th of August and thereafter, the petitioner shall continue to pay the rest of the installment at 5th of every month successively. In case of petitioner fails to pay any one of the installments, the respondent is at liberty to recover entire amount at once and the orders passed by this Court automatically stand vacated.



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7. With the above directions, this Writ Petition is disposed of. No

costs.
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Index : Yes / No

Internet : Yes / No

dna

Note: Issue order copy on 26.07.2024

To

The Regional Provident Fund Commissioner
Dr.Balasundaram Road
Coimbatore 18.



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Dr.D.NAGARJUN, J.

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