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W.P.No.20088 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.07.2024

CORAM :

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

W.P.No.20088 of 2024
and
W.M.P.Nos.21979 and 21980 of 2024

M/S.Transsys Solutions (P) ltd.,
represented by its Managing Director,
S.Ventata Krishnan

...Petitioner

Vs.

1. The Assistant PF Commissioner's
Employees Provident Fund Organization,
Regional Office, Royapettah,
Chennai – 600 014.
2. The Recovery Officer,
Employees Provident Fund Organization,
Regional Office, Royapettah,
Chennai – 600 014.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India
praying to issue a writ of certiorari to quash the order No.TN/RO/CHN-1/CC-
II (PDC)/TN/83546/D-522/2020-21 dated 30.04.2021 passed under Section



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14 B of the EPF & MP Act, 1952 for Rs.22,87,482/- for the period from 08/2018 to 12/2019.

For petitioner : Mr.Babu Rajendran

ORDER

This writ petition is filed seeking for a relief to quash the order No.TN/RO/CHN-1/CC-II (PDC)/TN/83546/D-522/2020-21 dated 30.04.2021 passed under Section 14 B of the EPF & MP Act, 1952 for Rs.22,87,482/- for the period from 08/2018 to 12/2019.

2. It is submitted by the learned counsel for the petitioner that the petitioner's company is functioning as a IT related service company and they have been remitting PF contribution regularly. Due to Covid – 19 pandemic, as the company went through a severe financial crisis there was a delay in payment of contributions. Though, there was a default in payment, amounts were paid as and when there was a improvement in funds. But impugned proceedings were issued dated 03.02.2021 under Section 14 B of the EPFO Act & MP Act, 1952. As the petitioner's company was closed, the change of address of his company was not updated in the first respondent records and a



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copy of 14 B order sent to his company was not properly served. Therefore, the petitioner submitted a letter dated 30.11.2022 to the first respondent to obtain the 14 B order. The petitioner received the 14 B order on 16.12.2022 and filed a appeal before the Presiding Officer, CJIT, Chennai on 20.12.2022 without any delay in filing of the appeal. But the CGIT did not consider the petitioner's request and issued final order dated 01.09.2023 in E.P.F.A. No.14 of 2023 and the same was dismissed as the appeal was not maintainable. Aggrieved, by the same this writ petition is filed.

3. Heard and perused the materials available on record.

4. In view of the submissions made and on considering the documents placed before this Court, there is no dispute in the quantum of amount to be paid by the petitioner company to the first and second respondents. Considering the fact that the financial condition of the petitioner's company is very weak and that the petitioner's company is bound to pay dues, this Court is inclined to consider the petitioner request to permit the petitioner's company to pay the dues under equated monthly instalments.

5. Accordingly, this writ petition is disposed of directing the



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petitioner's company to pay the balance amount to a tune of Rs.22,87,482/- in twelve equal instalments. The first instalment shall start from 15th of August 2024. Subsequently, on or before of 15th every month the petitioner's company has to pay the balance of instalments until the entire amount of Rs.22,87,482/- is cleared. If the petitioner fails to pay any one of the instalments, then the respondent is at liberty to recover the entire balance amount due at once.

6. Accordingly, this writ petition is disposed of with the above said directions. Connected W.M.Ps are closed. No costs.

23.07.2024

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Internet : Yes/No
Citation : Yes/No
Index : Yes/No

To

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Regional Office, Royapettah,
Chennai – 600 014.

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2. The Recovery Officer,
Employees Provident Fund Organization,
Regional Office, Royapettah,
Chennai – 600 014.

Dr.D.NAGARJUN,J

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