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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.08.2024

CORAM:

THE HONOURABLE MS.JUSTICE R.N.MANJULA

W.P.No.25027 of 2024
and W.M.P.Nos.27366, 27369 & 27371 of 2024

M/s.Mohib Shoes (P) Ltd.,
Rep. by its Chairman,
Kottai Mohammed Mozhibullah,
SF No.33/1A1 (P), 32/1A(P),
30/2(P), 31(P) & 28(P),
Gudiyatham Road,
Thuthipet, Ambur - 635 811,
Tirupattur District.

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Petitioner

versus

- 1.The Central Provident Fund Commissioner,
Employees Provident Fund Organization,
Ministry of Labour & Employment,
Plat A Ground Floor, Office Block - II,
East Kidwai Nagar,
New Delhi - 110 023.
- 2.The Additional Central Provident Fund Commissioner,
Chennai & Puducherry (Chennai),
O/o. the Additional Central Provident
- Fund Commissioner, Chennai & Puduchery,
No.37, Royapettah High Road,
Opp. Swagat Hotel,
Chennai - 600 014.



3.The Regional Provident Fund Commissioner - II,
Regional Office, Vellore,
S-1, TNHB, Phase III,
Sathuvachari, Vellore - 632 009.

4.The Enforcement Officer,
Division - 4,
O/o.The Regional Office, Vellore,
S-1, TNHB, Phase - III,
Sathuvachari,
Vellore - 632 009.

5.The Sub Registrar,
O/o.The Sub Registrar,
Ambur, Post Office Road,
11, Railway Station Road,
Ambur - 635 802,
Tirupattur District.

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Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records relevant to the order in No.TN/VLR/74793/Recovery/2024 dated 09.07.2024 passed by the third respondent order of attachment of immovable property and quash the same as illegal, improper, unreasonable, arbitrary and against the principles of natural justice and permit the petitioner's company to pay the Provident Fund amount as ordered in the impugned order dated 09.07.2024 with further direction to the respondents not to made any attachment of the other units of the petitioner's company.

For Petitioner	:	Mr.B.Sundarapandiyam
For Respondent Nos.1 to 4	:	Mr.P.K.Paneerselvam
For Respondent No.5	:	Mrs.M.Jayanthi
		Additional Government Pleader



ORDER

The Writ Petition has been filed challenging the order of the third respondent made in No.TN/VLR/74793/Recovery/2024 dated 09.07.2024 for recovery of the amount determined to be payable by the petitioner towards E.P.F. contribution.

2. Heard Mr.B.Sundarapandiyan, learned counsel for the petitioner, Mr.P.K.Paneerselvam, learned counsel for the respondents 1 to 4 and Mrs.M.Jayanthi, learned Additional Government Pleader for the fifth respondent and perused the materials available on record.

3. Mr.B.Sundarapandiyan, learned counsel for the petitioner submitted that the impugned order has been passed even without making any assessment and a copy of the same has not been served upon the petitioner.

4. Mr.P.K.Paneerselvam, learned counsel, who takes notice on behalf of the respondents 1 to 4 submitted that the order itself is self-explanatory and it would show that the proceedings was initiated under



Sections 7A and 14B and 7Q of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 and hence, the petitioner cannot make a wrong submission that the assessment has not been done and that the recovery notice has been issued directly.

5. It is learnt that the petitioner did not file an appeal against the order of determination by stating that the assessment order has not been served upon him. Such submissions only appear to dilute the proceedings and to bargain further time. The petitioner is at liberty to make any payment and stop the proceedings, if at all he intends to get any attachment over his properties.

6. As the sale proceeding may not be completed within a period of two weeks or three weeks, I feel it is appropriate for the petitioner to make efforts to settle the amount assessed or prefer an appeal, if at all he is so advised, by following the due procedure and in the event of the appeal time expires to file the appeal along with the petition to condone the delay, if any. As such, I find no grounds to entertain this Writ Petition. However, the



respondent can continue further proceedings consequent to the impugned order by waiting for further four weeks.

7. With the above observation, this Writ Petition is **disposed**. No costs. Consequently, connected Miscellaneous Petitions are closed.

28.08.2024

Speaking order / Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

sri

To

The Sub Registrar,
O/o.The Sub Registrar,
Ambur, Post Office Road,
11, Railway Station Road,
Ambur - 635 802,
Tirupattur District.



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R.N.MANJULA, J.

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