



WEB COPY



W.P.No.25665 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.09.2024

CORAM

THE HONOURABLE Ms.JUSTICE R.N.MANJULA

W.P.No.25665 of 2024

and

W.M.P.Nos.28034 of 2024

Church of South India (C.S.I.)
Coimbatore Diocese,
C.S.I. Diocesan Office,
Door No.256, Race Course Road,
Coimbatore – 641 018
Represented by its Hon.Treasurer
D.S.Amirtham

... Petitioner

Vs.

1. Assistant / Regional Provident Fund Commissioner,
Employees Provident Fund Organisation,
Post Box No.3875,
Dr.Balasundaram Road, Coimbatore,
Tamil Nadu -641 018.

2. The Branch Manager,
Indian Overseas Bank,
Park Square, 1027-A,
Subramanya Complex, Avinashi Road,
Uppilipalayam, Coimbatore – 641 018.

... Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of Writ of mandamus directing the first respondent to



W.P.No.25665 of 2024

permit the petitioner to remit a sum of Rs.1,00,46,656/- claimed in order dated 03.05.2024 in proceedings No.CB/CBE/1989461/000/Enf 501/Interest /17 in 24 equated monthly instalments and further permit the petitioner to operate the Bank account maintained with the second respondent with immediate effect.

For Petitioner : Mr.Anand Gopalan
for M/s.Agam Legal

For Respondents : Mr.K.Prabakar for R1

ORDER

Heard Mr.Anand Gopalan, the learned counsel for the Petitioner and Mr.K.Prabakar, the learned counsel for R1.

2. This Writ Petition is filed for the issuance of a Writ of mandamus directing the first respondent to permit the petitioner to remit a sum of Rs.1,00,46,656/- as per the proceedings No.CB/CBE/1989461/000/Enf 501/Interest/17 dated 03.05.2024, in 24 equated monthly instalments and further permit the petitioner to operate the Bank account maintained with the second respondent with immediate effect.



W.P.No.25665 of 2024

3. Mr.Anand Gopalan, the learned counsel for the petitioner, submitted that for seeking the same prayer the petitioner has also given a representation to the first respondent authority but the same was not considered stating that the first respondent did not have any power to pass an order as to recovery of the amount in instalments.

4. Attention of the Court was drawn to the earlier orders passed by this Court to make payments in instalments. The records would show that the impugned amount has been assessed upon the petitioner towards interest and the petitioner being the Church does not have the financial capacity to make a hefty payment of Rs.1,00,46,656/- in one go.

5. Considering the above submission of the petitioner and also the fact that the institution is only a Church and not a company running any business, I feel the first respondent can exercise some discretion to device a practical way of recovering the amount by allowing the petitioner to make payment and instalments. However, while passing any orders in this regard as requested, it is the discretion of the first respondent to fix the quantum payable in each instalments.



W.P.No.25665 of 2024

6. The petitioner is at liberty to give a fresh representation to the first respondent within a period of two weeks from the date of receipt of a copy of this order and on receipt of the same, the first respondent shall consider and pass appropriate orders. If the petitioner could show his genuineness and *bona fide* by making at least one instalment, then the first respondent can pass orders to lift the attachment made on the accounts of the petitioner and allow him to pay subsequent instalments without fail. It is needless to state that in the event of any default on the part of the petitioner in paying the instalments, the first respondent shall take a recourse to the regular process by which recovery is done.

7. With the above observations, this Writ Petition is disposed. No costs. Connected miscellaneous petition is closed.

05.09.2024

Index : Yes/No

Neutral citation : Yes/No

Speaking Order/Non-Speaking Order

bkn



W.P.No.25665 of 2024

To:

WEB COPY

1. Assistant / Regional Provident Fund Commissioner,
Employees Provident Fund Organisation,
Post Box No.3875,
Dr.Balasundaram Road, Coimbatore,
Tamil Nadu -641 018.
2. The Branch Manager,
Indian Overseas Bank,
Park Square, 1027-A,
Subramanya Complex, Avinashi Road,
Uppilipalayam, Coimbatore – 641 018.



WEB COPY



W.P.No.25665 of 2024

R.N.MANJULA, J.

bkn

W.P.No.25665 of 2024

05.09.2024