



W.P.No.26400 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :06.09.2024

CORAM

THE HONOURABLE MS.JUSTICE R.N.MANJULA

W.P.No.26400 of 2024

and

W.M.P.Nos.28846, 28848 & 28849 of 2024

Pulses Heathtech LLP
Rep by Managing Partner,
Smt.Anitha Gedela,
H.No.1-90/A, Plot No.20 & 21, Kavuri Hills,
Guttala Begumpet, Madhapur,
Hyderabad, Telangana - 500 081.

... Petitioner

Vs.

1.The Regional Provident Fund Commissioner,
Employees' Provident Fund Organisation,
Regional Office, Tambaram,
Chennai 600 045.

2.The Branch Manager,
Punjab National Bank, B, Gandhi Road,
West Tambaram,
Chennai 600 045.

3.The Enforcement Officer,
Employees' Provident Fund Organisation,
Regional Office, Tambaram,
Chennai 600 045.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records of the 1st respondent's order dated 09.02.2024 in No.TN/RO/TB/TAM/CC-1/513/1762050/7A/Proceedings/2024 and order dated 07.08.2024 in No.TB/TAM/RO/RECY/513/1762050/2024-25 and quash the same.

For Petitioner : Mr.K.Yashas

For Respondents : Mr.R.Thirunavukarasu

ORDER

This Writ Petition has been filed to issue a Certiorari, to call for the records of the 1st respondent's order dated 09.02.2024 in No.TN/RO/TB/TAM/CC-1/513/1762050/7A/Proceedings/2024 and order dated 07.08.2024 in No.TB/TAM/RO/RECY/513/1762050/2024-25 and quash the same.

2. Heard both sides. With the consent of both sides, this Writ Petition is disposed at the admission stage itself.

3. Mr.K.Yashas, learned counsel for the petitioner submitted that the petitioner is not in receipt of the proceedings made under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act and



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hence, the petitioner could not file an appeal challenging the same. He further submitted that subsequent to the above order, the immovable property of the petitioner has been attached.

4. The impugned order would show that the order copy has been marked to the petitioner and it has been served to him. If the petitioner fails to make the dues assessed under Section 7A, the appropriate authority have got no other go except to initiate the recovery proceedings. The petitioner cannot simply say that he was not in receipt of the order dated 09.02.2024 and take a shortcut to evade the mandatory deposit for filing an appeal, by filing this Writ Petition. If the petitioner was genuinely affected due to the attachment made against him by the appropriate authority, he should have either made the payment or shown some other property belonging to him as security.

5. The learned counsel for the petitioner has submitted that the petitioner's bank account has been freezed during the recovery proceedings.

6. The petitioner has got other immovable properties and on which attachment has also been made. If the bank account of the petitioner is



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also suspended, it will not be convenient for the petitioner to run his business and make the recurring payments including the provident fund contribution.

7. Since the petitioner has got other properties, he can make a representation to the respondents to attach some of his other property. On receipt of the same, the first respondent shall consider and pass appropriate orders for releasing the bank account without affecting the scope for recovery through other sources as stated above and pass orders within a period of four weeks from the date of representation.

8. With the above direction, this Writ Petition is disposed. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes /No
Speaking / Non-speaking
Neutral Citation : Yes / No
gsk

06.09.2024

NOTE : Issue order copy today (06.09.2024)



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WEB COPY

To

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R.N.MANJULA, J.

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