



WP(MD)No.6474 of 2024

WEB CO BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 10.04.2024

CORAM:

**THE HONOURABLE MS.JUSTICE R.N.MANJULA**

W.P.(MD)No.6474 of 2024

and

W.M.P(MD)No.6056 of 2024

M/s.K.R.TA.Varatharaj Educational and Charitable Trust,

In R/o Renganayagi Varatharaj college of Engineering,

Salvarpatti- Thayilpatti Post,

Sivakasi- 626 128, Virudhunagar District,

Through its Secretary.

.. Petitioner

Vs.

The Assistant Provident Fund Commissioner,

District Office,

No.16A, R.S.Salai- Bhawa Lodge Buildings,

Nagal Nagar,

Dindigul - 624 003.

....Respondent



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**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records pertaining to the impugned order from the file of the respondent passed under Sec.14B of the EPF Act in No.MD/MDU/DO/SVKS/59769/M09/PDC/ Diary No.448/2022 dated 22.12.2022 claiming damages to the tune of Rs.7,27,034/- for the period from 06/2017 to 07/2018 and to quash the same.

For Petitioner : Mr.R.Sreenivasan

For Respondent : Mr.Karthick  
Standing Counsel

### **ORDER**

The petitioner has filed this writ petition seeking for a Writ of Certiorari to quash the impugned order of the respondent passed under Sec.14B of the EPF Act in No.MD/MDU/DO/SVKS/59769/M09/PDC/ Diary No.448/2022 dated 22.12.2022 claiming damages to the tune of Rs.7,27,034/- for



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the period of one year, ie., from June, 2017 to July, 2018.

2. Heard Mr.R.Sreenivasan, learned counsel for the petitioner and Mr.Karthick, learned Standing Counsel for the respondent.

3. The learned counsel appearing for the petitioner would submit that the petitioner Trust is Public Charitable Trust and Religious Trust has no commercial or profit motive. Due to economic depression and heavy financial crisis in and around Sivakasi for the past five years, the admission rate of the students at the petitioner's college has been reduced from the Academic Year 2014-2015 to 2016-2017. Hence, the petitioner could not remit the EPF contribution on the due dates and it had paid the contribution belatedly, for which, the respondent initiated the proceedings under Section 14B as well as 7Q of the Employees Provident Fund and Miscellaneous Provisions Act, 1952. Finally, damages were levied



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by an order, dated 22.12.2022 for a sum of Rs.7,27,034/-.

Challenging the same, the present Writ Petition has been filed.

5. However, as against the order passed by the Original Authority, there is an efficacious appeal remedy available before the Appellate Authority under Section 7(I) of the Employees Provident Funds and Miscellaneous Provisions Act.

6. Since an effective alternative statutory remedy is available to the writ petitioner, the present Writ Petition is not maintainable. Hence, this Writ Petition stands dismissed. Since the petitioner did not file the appeal within the prescribed time limit and he claims that he has got good grounds of appeal, he is at liberty to file an appeal before the Appropriate Authority with an application to condone the delay in filing the appeal and on such application, the appellate authority shall consider the application filed to condone the delay empathetically and pass orders so as to



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enable him to deal with the appeal. No costs. Consequently,  
connected miscellaneous petition is closed.

**10.04.2024**

Index : Yes / No  
Internet : Yes / No  
NCC : Yes / No  
PJL

To  
The Assistant Provident Fund Commissioner,  
District Office,  
No.16A, R.S.Salai- Bhawa Lodge Buildings,  
Nagal Nagar,  
Dindigul - 624 003.



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**R.N.MANJULA, J.**

PJL

Order made in  
**W.P.(MD)No.6474 of 2024**

**10.04.2024**