



WEB COPY



W.A.(MD) No.163 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 12.02.2024

CORAM:

THE HONOURABLE **MR.JUSTICE D.KRISHNAKUMAR**
AND
THE HONOURABLE **MR.JUSTICE R.VIJAYAKUMAR**

W.A.(MD)No.163 of 2024

The Regional Provident Fund Commissioner,
Office of the Employees Provident Fund Organization,
Regional Office, Lady Doak College Road,
Chockikulam, Madurai-625 0021.

... Appellant

-Vs-

1.The Presiding Officer, Employees' Provident
Fund Appellate Tribunal, Scope Minar,
Core II 4th Floor, District Centre,
Laxmi Nagar, New Delhi-110092.

2.M/s.R.D.145 Tamil Nadu State Transport
Corporation Employees Co-op.Society Ltd.,
Kovilur, Karaikudi-630 307, Sivagangai District.

... Respondents

PRAYER: Appeal filed under Clause 15 of Letters Patent, praying this Court to set aside the order dated 29.03.2021 passed in W.P.(MD)No.15022 of 2011 on the file of this Court.

For Appellant : Mr.A.John Xavier

For R2 : Mr.P.Mahendran



W.A.(MD) No.163 of 2024

JUDGMENT

[Judgment of the Court was delivered by *D.KRISHNAKUMAR, J.*]

This Writ Appeal is directed against the order dated 29.03.2021 made in W.P.(MD)No.15022 of 2011 on the file of this Court.

2.According to the appellant / writ petitioner, the 2nd respondent paid the Employees Provident Fund contribution with enormous delay and therefore, the Employees Provident Fund (EPF) Authority initiated proceedings under Sections 7Q and 14-B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter referred to as 'the said Act') and imposed damages with interest. Challenging the same, the 2nd respondent filed an appeal before the Appellate Tribunal /1st respondent in ATA No.720(13)2010, dated 24.08.2011 and the 1st respondent set aside the order passed by the EPF Authority and remanded the matter to assess the liability at 17% (inclusive of interest). Challenging the same, the appellant / writ petitioner filed Writ Petition and the same came to be dismissed. Therefore, the present Writ Appeal.

3.The learned counsel appearing for the appellant would submit that as per Section 14B of the said Act, when an employer makes a default in remittance



W.A.(MD) No.163 of 2024

of Provident Fund dues or payment of any charges payable under any other provisions of the said Act, the appellant / writ petitioner has power to recover from the employer by way of penalty for such damages. Therefore, the appellant initiated proceedings, which shall not be interfered with by the Tribunal as well as by this Court. Hence, he seeks to set aside the order of the Tribunal as well as the order of the Writ Court.

4.After carefully going through the impugned orders passed by the Writ Court as well as the Tribunal, we are of the view that the Tribunal after analysing the provisions of the said Act, had fixed the maximum liability on the 2nd respondent by adducing reasons for interference of the order passed by the EPF Authority and the same was also rightly confirmed by the Writ Court. Further, there is no sufficient material placed before us to set aside the orders passed by the Tribunal as well as the Writ Court. Accordingly, this Writ Appeal stands dismissed. No costs.

[D.K.K., J.] & [R.V., J.]
12.02.2024

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

Yuva

Page 3 of 4



WEB COPY



W.A.(MD) No.163 of 2024

D.KRISHNAKUMAR, J.

AND

R.VIJAYAKUMAR, J.

Yuva

W.A.(MD)No.163 of 2024

12.02.2024