



**W.A(MD)No.210 of 2024**

**WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 29.02.2024**

**CORAM:**

**THE HONOURABLE MR.SANJAY V.GANGAPURWALA, CHIEF JUSTICE  
and  
THE HONOURABLE MR.JUSTICE P.DHANABAL**

**W.A(MD)No.210 of 2024**

The Assistant Provident Fund Commissioner,  
Employees' Provident Fund Organisation,  
Regional Office No.1,  
Lady Doak College Road,  
Madurai District.

... Appellant

-VS-

1. Employees Provident Fund Appellate Tribunal,  
Scope Minor Core II 4<sup>th</sup> Floor,  
Laxmi Nagar, District Centre,  
Laxmi Nagar, New Delhi.

2. M/s. Prakash Paper Caps,  
Represented by its Manager,  
No.3/714, Viswanathan Village,  
Virudhunagar District-626 123.

... Respondents

PRAYER: Appeal filed under Clause 15 of Letters patent, against the order dated 26.03.2019 made in W.P(MD)No.9233 of 2010 on the file of this Court.

For Appellant : Mr.K.Muralisankar  
For R2 : Mr.R.Saravanan



**W.A(MD)No.210 of 2024**

WEB COPY

**J U D G M E N T**

**[Judgment of the Court was made by The Hon'ble CHIEF JUSTICE]**

We have heard Mr.K.Muralisankar, learned counsel appearing for the appellant and Mr.R.Saravanan, learned counsel appearing for the respondent No.2.

2. The present appellant/writ petitioner had filed writ petition against the order of the Employees Provident Fund Appellate Tribunal. The respondent No.2 had filed appeal against the order passed by the present appellant under Section 14B of The Employees Provident Funds and Miscellaneous Provisions Act, 1952. The Tribunal directed payment of damages at the rate of 15% per annum. The learned Single Judge upheld the said order. Aggrieved thereby, the present appeal is filed.

3. Learned Advocate appearing for the appellant strenuously contends that the Tribunal did not have the jurisdiction to reduce the damages at 15% per annum. As per the scheme, the damages is to be awarded at 25% per annum. The said damages could not have been reduced. The law applied by the Tribunal and the learned Single Judge was the one



**W.A(MD)No.210 of 2024**

existing before the year 1988. After the year 1988, no discretion vests with the authority to impose lower rate of interest as damages.

4. Learned Advocate for the respondent No.2 submits that the respondent No.2 is not functioning and is closed down.

5. At the first instance, we have our own doubt as to whether the present appellant ought to have challenged the order of the Tribunal being an Assistant Provident Fund Commissioner.

6. Be that as it may, the respondent No.2 is closed down and it is not functioning. The damages are not totally set aside by the Tribunal and it has been directed to be recovered with interest at the rate of 15% per annum.

7. Considering the facts and circumstances of the present case and the respondent No.2 is now closed down, we are not interfering with the order passed by the authority. The legal issue as raised by the learned counsel for the appellant is kept open.



**W.A(MD)No.210 of 2024**

**WEB COPY** 8. The Writ Appeal is accordingly disposed of. No costs.

**[S.V.G., C.J.]**

**[P.D.B., J.]**

**29.02.2024**

Index : Yes / No  
Neutral Citation : Yes / No  
bala

To:

The Presiding Officer,  
Employees Provident Fund Appellate Tribunal,  
Scope Minor Core II 4<sup>th</sup> Floor,  
Laxmi Nagar, District Centre,  
Laxmi Nagar, New Delhi.



WEB COPY



**W.A(MD)No.210 of 2024**

**THE HONOURABLE CHIEF JUSTICE**  
**and**  
**P.DHANABAL, J.**

bala

**W.A(MD)No.210 of 2024**

**29.02.2024**