



**W.P(MD)No.23084 of 2019**

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

**DATED: 23.10.2024**

**CORAM :**

**THE HON'BLE MR.JUSTICE B.PUGALENDHI**

**W.P(MD)No.23084 of 2019**

**and**

**W.M.P.(MD)Nos.19818 and 19819 of 2019**

Good Will Team Papers Limited,  
Represented by its Managing Director,  
P.Rajendran,  
Team Garden,  
Uthappanaickanur,  
Usilampatti Taluk,  
Madurai - 625 537.

... Petitioner

**Vs**

1. The Assistant Provident Fund Commissioner,  
Employees Provident Fund Organization,  
Regional Office No.1,  
Lady Doak College Road,  
Chokkikulam, Madurai - 625 002.

2. The Recovery Officer,  
Employees' Provident Fund Organization,  
Regional Office, No.1 Lady Doak College  
Road, Chokkikulam, Madurai - 625 002.

... Respondents

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus,



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Call for the records relating to the impugned order of the 1st Respondent in Reference No.TN/RO/MDU/42918/M2/PDC/LD/2016, dated 30-08-2016, for claiming a sum of Rs.3,26,234/- as damages from the petitioner and direct the second Respondent not to take any coercive action and to issue such other appropriate direction or orders to the first and second respondent.

For Petitioner : Mr.M.N.Ramkumar,

For Respondents : Mr.S.Anwar Sameem

### **ORDER**

This Writ Petition has been filed as against the orders passed by the EPF authority levying damages for the belated payment of EPF contribution for the month of March 2012 to May 2015.

2.The EPF authority, after issuing summons on 10.03.2016 conducted an enquiry and has levied damages under Section 14B of the Employees' Provident Funds and Miscellaneous Provisions Act, directing the petitioner to pay a sum of Rs.3,26,234/- as damages for the belated payment of EPF contribution for the month of March 2012 to May 2015.



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3.The learned Counsel for the petitioner by referring the notice issued by the Central Bank of India submits that the petitioner Company was under the SARFAESI proceedings during that relevant period and symbolic possession was taken by the Bank at that relevant point of time. Therefore, the petitioner company was not in a position to pay the contribution in time. Without considering the same, the respondent authority has levied the damages in a mechanical manner.

4.Though, the learned Counsel submits that the company was under the SARFAESI proceedings at that relevant point of time. He admits that the company is now administered by the same Management, which has also taken the property in the public auction conducted by the Bank. When the petitioner company is in a position to get the property in public auction conducted by the Bank, there is no reason to accept the contention of the petitioner.

5.The learned Counsel for the respondents submits that this petition has been filed in order to delay the recovery proceedings initiated by the EPF authority. According to him, there is an appeal



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provision available as against the impugned order, dated 30.08.2016, which was passed under Section 14B of the Act. However, the petitioner has not filed any statutory appeal and has filed this petition in order to delay the recovery proceedings.

6.Since the petitioner has not made out a case, there is no reason for interfering with the impugned order. Accordingly, this Writ Petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

**23.10.2024**

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

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**B.PUGALENDHI, J.**

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