



**WP(MD)No.14393 of 2017**

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

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**DATED : 24.10.2024**

**CORAM:**

**THE HONOURABLE MR.JUSTICE B.PUGALENDHI**

**WP(MD)No.14393 of 2017  
and  
WMP(MD)Nos.11278 to 11280 of 2017**

Rosammal Memorial Minority  
Teacher Training Institute (Women),  
Rep by its Correspondent  
A.A.J.Ashokar,  
No.85/2C Poobalarayerpuram  
Tuticorin – 628 001.

...Petitioner

**Vs**

- 1.The Additional Central Provident Fund Commissioner,  
Employees' Provident Fund Office,  
No.37, Royapettah High Road,  
Opposite Swagath Hotel,  
Chennai , Tamil Nadu – 600 014.
- 2.The Regional Provident Fund Commissioner,  
EPFO Regional Office,  
Bhavishya Nidhi Bhawan,  
NGO B Colony,  
Tirunelveli – 627 007.
- 3.The Assistant Provident Fund Commissioner,  
EPFO Regional Office,  
Bhavishya Nidhi Bhawan,  
NGO B Colony,  
Tirunelveli – 627 007.



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4.The Enforcement Officer,  
EPFO District Office – Tuticorin,  
No.5, NPS Complex, 2<sup>nd</sup> Floor,  
Tuticorin – 628 008.

5.The Recovery Officer,  
EPFO – Recovery,  
Tirunelveli.

6.The Manager,  
State Bank of India,  
Kandasampuram Branch,  
Tuticorin.

...Respondents

**PRAYER:** Writ Petitions filed under Article 226 of the Constitution of India for issuance of a writ of certiorarified mandamus to call for the records of the notice of demand to the defaulter of the 5<sup>th</sup> respondent dated 10.07.2017 made vide document bearing number No.CBE/TNY/0024503/Recy/Circle 21/ 2017 and quash the same and consequently, quash the order of the 3<sup>rd</sup> respondent dated 18.07.2017 made vide document bearing number No.CB/TNY/Recy/CDII(21)/24503/8F/2017 and direct the 6<sup>th</sup> respondent to refrain from doing any acts in pursuant to the order of the 3<sup>rd</sup> respondent dated 18.07.2017 and to permit the petitioner institution to freely operate its bank account bearing number 10236427702.

For Petitioner : Mr.K.R.Arun Shabari

For Respondent : Mr.K.Murali Shankar

Nos.2 to 5 Standing Counsel



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## **ORDER**

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This writ petition has been filed challenging the orders passed by the EPF authority under Sections 8-F of the Employees Provident Fund and Miscellaneous Provident Funds Act [herein after shall be referred to as 'the Act'] dated 10.07.2017.

2.This writ petition is filed that the petitioner institution is an aided institution and the salary is paid by the government and they are not covered under the Act. The petitioner has also taken a ground that without determining the quantum under Section 7-A of the Act and without furnishing the copy of the order passed under Section 7-A of the Act, the EPF authority has initiated proceedings under Section 8-F of the Act and passed orders.

3.The learned Counsel for the respondent EPF authority submits the petitioner as the Correspondent of the school has appeared before the EPF authority on 01.12.2003 along with his Advocate and submitted his written statement and they found that there are two institutions namely,



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Rosammal Memorial Higher Secondary School and Rosammal Memorail Teacher Training Institute. The school is governed by the Tamil Nadu Private School (Regulation) Act and the teacher training institute is governed by National Council for Teachers Education. They are covered under the EPF Act. They have defaulted in EPF contribution and therefore, the proceedings under Section 7-A of the Act was initiated for determination of the EPF contribution. The Correspondent and the Principal appeared and produced certain documents on 19.04.2022. However on 18.06.2002 there was no representation. Therefore, it was adjourned to 09.07.2002. Even on 09.07.2002 there was no representation. Therefore, the authority based on the documents produced by the institution passed an order fixing the liability of the petitioner institution. The petitioner has also filed a review petition under Section 7-B of the Act before the authority on 29.01.2003. This review petition was rejected by the authority by order dated 01.12.2003. Neither the order passed under Section 7-A nor the order passed under Section 7-B was challenged by the petitioner institution. The order impugned in this writ petition is a consequential order.



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4.This Court has considered the rival submissions and perused the materials placed on record.

5.This Court is not inclined to accept the contention of the petitioner that without any determination under Section 7-A of the Act, the proceedings were initiated under Section 8-F of the Act and this order passed under Section 7-A of the Act has not been served, because, the petitioner was aware of the proceedings initiated under Section 7-A of the Act and participated in the enquiry on 19.04.2002, produced documents and only thereafter the order has been passed. The petitioner has also filed a review petition and review was rejected. The petitioner has challenged neither of the orders passed under Section 7-A and 7-B of the Act. Having lost in the review petition, the petitioner has filed this writ petition as if the proceedings under Section 8-F of the Act has been initiated without determining the quantum under Section 7-A of the Act and without serving the copy of the order passed under Section 7-F of the Act. Since the petitioner has not approached this Court with clean hands, this Court is not inclined to entertain this writ petition and the petitioner



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has not made out any case. Accordingly this writ petition is dismissed.

No costs. Consequently connected miscellaneous petitions are closed.

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Internet : Yes / No

Index : Yes / No

DSK

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**B.PUGALENDHI.J.,**

**DSK**

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