



W.P(MD)No.30280 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.12.2024

CORAM :

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P(MD)No.30280 of 2024

and

W.M.P.(MD)No.25473 of 2024

K.P.Dhanaseelan

... Petitioner

Vs.

1.The Regional Commissioner,
Employee's Provident Fund Department,
The Regional Office, Dindigul District.

2.The Recovery Officer,
Employee's Provident Fund Department,
District Office, Dindigul District.

3.The Enforcement Officer,
Employee's Provident Fund Department,
District Office, Dindigul District.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned seizure notice passed by the 2nd respondent dated 05.04.2024 quash the same as illegal and consequently, to direct the 2nd respondent to allow the petitioner to appeal before the appellate Tribunal.



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For Petitioner : Ms.B.Bhuvaneshvari,
for M/s.Ganesan Legist Law Firm
For R1 & R2 : Mr.V.S.Karthi

ORDER

Challenge has been made to the seizure notice dated 05.04.2024 passed by the 2nd respondent.

2.The learned counsel appearing for the petitioner would submit that the impugned demand and seizure notice was issued for the delay in remitting EPF amount of Rs.1,00,449/- for the period of April 2021 to April 2022. Due to Covid-19 Pandemic situation, on such period, there were no employees worked in the petitioner company and the company partners and their sons had only taken care of all chores. After the seizure notice, on 29.11.2024, the 3rd respondent seized the vehicle (Honda Activa) bearing registration No.TN 57 AK 1177 and thereafter, on 16.12.2024, the 3rd respondent was trying to seize other movables from the office.

3.She would further submit that the Assessing Officer has passed *ex-parte* order dated 16.10.2023 and no opportunity had been given to the



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petitioner to participate in the proceedings. Now, the petitioner wants to file an appeal against the *ex-parte* order dated 16.10.2023 and liberty may be granted to the petitioner to file an appeal, for which, he is ready to deposit 50% of the amount as mentioned in the seizure notice, which comes around Rs.50,000/- (Rupees Fifty Thousand Only) to the authorities concerned.

4.The learned counsel appearing for the respondents 1 and 2 would submit that though the order was passed on 16.10.2023, the petitioner company had not prepared any appeal so far.

5.Considering the submissions made on either side, subject to the payment of Rs.50,000/- to the Provident Fund authorities concerned, the petitioner is granted liberty to file a statutory appeal against the order dated 16.10.2023 before the authorities concerned, who in turn, are directed to accept the appeal without insisting upon limitation and decide the same on its own merits, after affording opportunity of personal hearing to the petitioner. It is made clear that the authorities concerned shall entertain the appeal only upon production of proof of payment of Rs.50,000/- to the Provident Fund authorities concerned. It is further made clear that till the appeal is disposed of, the demand and seizure notice shall stand stayed.



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6. With the above direction, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

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

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KRISHNAN RAMASAMY, J

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