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W.P.No.1414 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 07.08.2025

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THE HONOURABLE Ms. JUSTICE P.T. ASHA

W.P.No.1414 of 2021
and WMP.No.1596 of 2021

The Regional Provident Fund Commissioner
Employees' Provident Fund Organisation
Regional Office, Bhavishyanidhi Bhavan
Dr.Balasundaram Road
Coimbatore – 641 018.

... Petitioner

Vs.

Havukal Tea & Produce Co. Ltd.,
Havukal Estate
Kotagiri
The Nilgiris – 643 217.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to call for the records relating to the proceedings of the Employees Provident Fund Tribunal, New Delhi, dated 18.09.2014 in ATA.No.684(13)2011 and quash the order passed therein by issue of a Writ of Certiorari or any other order.



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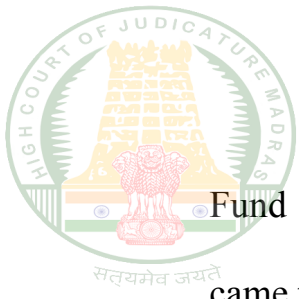
For Petitioner : Ms.R.Meenkashi

For Respondent : No Appearance

ORDER

The above writ petition is filed to quash the order passed by the Employees Provident Fund Tribunal, New Delhi, in ATA.No.684(13)2011, dated 18.09.2014.

2.1 The case of the petitioner is that the respondent is a tea plantation company registered under the Employees Provident Fund and Miscellaneous Provisions Act, 1952 (hereinafter called 'Act'). They had defaulted in payment of Provident Fund, Insurance Fund, Employees' Pension Fund Contribution and Administrative Charges for Terrain Allowance for the period from March 2009 onwards. An enquiry under Section 7A was initiated. The enquiry officer by an order dated 30.06.2011, held that “allowance”, “production bonus” and “special job incentive” are liable for PF deductions and directed the respondent-company to pay a sum of Rs.1,12,143/- towards PF contribution for the period 03/2009 to 03/2010. This was challenged by the respondent before the Employees Provident



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Fund Appellate Tribunal in ATA No.684(13)2011, however the appeal came to be dismissed on 25.04 2012.

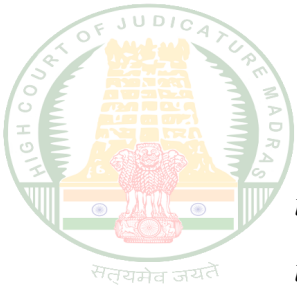
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2.2 Thereafter, after a lapse of two years, a revision was filed by the respondent under Section 7L(2) of the Act to review the order of the Tribunal dated 25.04.2012. This revision came to be allowed and earlier order of the Tribunal was recalled. The Tribunal by its order dated 18.09.2014 had allowed the appeal in ATA.No.684(13)2011 preferred by the respondent-company, in and by which, it quashed the order of the petitioner dated 30.06.2011.

3. Challenging the order of the Employees Provident Fund Tribunal, in ATA.No.684(13)2011, dated 18.09.2014, the Employees Provident Fund Organisation, Coimbatore, is before this Court.

4. The relevant portion of the impugned order of the Appellate Tribunal, while allowing the appeal filed by the respondent in ATA.No.684(13)2011 on 18.09.2014, reads as below :

“36. However, it is made clear that since contribution



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itself has been held by this court to be not payable on these three components, namely, Terrain Allowance/Allowance, Production Bonus and Special Job Incentive, the question of the respondents initiating or proceeding with action already initiated for recovery of interest and damage under Section 7Q and 14B of the Act on remittances made by the appellant, either in respect of the appeal period or prior to or after that, would be unsustainable.”

5. The learned counsel appearing for the petitioner-EPF Organisation would submit that pursuant to the court notice received by the respondent-company, the respondent-company had sent a letter dated 05.01.2024 to her, requesting to drop the court proceedings initiated against them. A scanned copy of the same is as under :



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Havukal Tea and Produce Company Private Limited
Kotagiri - 643 217, Nilgiris, Tamil Nadu, India.



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05th January 2024

Mrs. R.Meenakshi B.Sc M.L, Advocate
Plot No.2 Flat "E" Sky Park, Station Road,
Sivasakthi Nagar, Annanur,
Chennai – 600199

Dear Madam,

Sub: Request to drop Court Proceedings against our Establishment – Reg. – Havukal Tea and Produce Co Pvt Ltd – TN/626/L

Ref:

1. WP No. 1414 of 2021 filed by EPFO, Coimbatore against order dt 18.09.2021 and WMP No. 1596 of 2021
2. ATA No. 684(13) 2011 dt. 08.05.2012
3. Inspection Report Part-II dated 22.04.2010
4. 7A Order No. TN/CBE/CIRCLE26/626L/ENF D/2011 DT. 30.06.211
5. Our letter dated 04.08.2011 towards proof of Remittance of PF dues covered by the above APFC order.

As discussed with Asst. Commissioner, EPFO Coimbatore we wish to inform you that we have fully remitted the assessed dues during the year 2011 itself and same have been credited to the respective members account accordingly.

Since we are not interested in pursuing the case and not willing to claim the amount paid by us, we request you to kindly close the further proceedings in this regard.

Kindly do the needful in this regard.

Thanking you,
Yours faithfully,
For Havukal Tea and Produce Co Pvt Ltd


Authorised Signatory

CC: Asst. PF, Commissioner , Legal Dept, Coimbatore



Tel : + 91 4266 771968 / 771968 / 08470 77768 Fax : + 91 4266 779168 E-mail : info@havukal.in



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6. A perusal of the said communication would reveal that the respondent-company have remitted the assessed dues during the year 2011 itself and the same have been credited to the account of the respective members. Further, they also assured that they are not interested in pursuing the case and also not willing to claim the amount paid by them.

7. In the light of the undertaking given by the respondent-company by its letter dated 05.01.2024 that they will not claim the amount paid by them and also considering the fact that the petitioner have not initiated 7Q or 14B proceedings against the respondent-company, this Court without traversing into the merits of the case, has disposed of the above writ petition with the above undertaking for the respondent. No costs. Consequently, connected miscellaneous petition is closed.

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Index : Yes / No

Neutral Citation : Yes / No

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P.T. ASHA, J.

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