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W.P.No.3688 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.02.2025

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.3688 of 2025

And

W.M.P.Nos.4074, 4076 and 4077 of 2025

M/s.Pulses Health Tech LLP
Represented by its Managing Partner
Mrs.Anitha Gedela

... Petitioner

Vs.

1.The Regional Provident Fund Commissioner-I (C & R)
Employees Provident Fund Organisation,
Regional Office,
3, Rajaji Road,
Tambaram,
Chennai – 600 045.

2.The Recovery Officer,
Employees Provident Fund Organisation,
Regional Office,
3, Rajaji Road,
Tambaram,
Chennai – 600 045.

... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records of the second respondent relating to the order of the second respondent bearing No.TB/TAM/RO/513/1762050/RECOVERY/2024-2025 dated 24.10.2024 and quash the same.



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For Petitioner : M/s.Ramapriya Gopalakrishnan
For Respondents : Mr.R.Thirunavukarasu

O R D E R

The petitioner has filed this writ petition seeking issuance of Writ of Certiorari calling for the records of the second respondent relating to the order of the second respondent bearing No.TB/TAM/RO/513/1762050/RECOVERY/2024-2025 dated 24.10.2024 and quash the same.

2.The learned counsel appearing for the petitioner submitted that the petitioner is a limited liability partnership firm incorporated on 19.06.2017 in Hyderabad and is engaged in the activity of publishing medical and healthcare articles. The petitioner firm established a branch office in Chennai during the year 2018 for the purpose of their backend operations and there was no separate employment of employees in Chennai till August 2019 and due to the unprecedented crisis faced by the petitioner including paucity of funds and acute cash losses, the Chennai branch office was closed during September, 2023 and the closure of the branch was duly intimated to the EPFO Authorities.

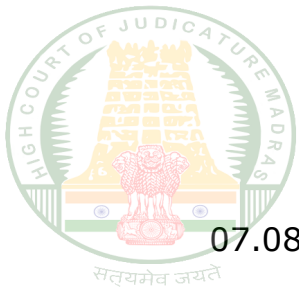


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3.The learned counsel appearing for the petitioner further submitted that whileso, the first respondent issued order on 09.02.2024 under Section 7A of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 alleging that the petitioner had failed to remit the EPF dues in respect of the employees in Chennai for the period from February, 2018 to July, 2019 and directed the petitioner to remit the amount of Rs.2,09,50,156/- and the said order was not communicated to the petitioner. Thereafter the second respondent issued prohibitory order dated 07.08.2024 to the Branch Manager of Punjab National Bank, West Tambaram Branch directing him to pay the said amount and in compliance of the said order, the Bank debited payment of the said amount from the account of the petitioner firm and made payment of the said amount to EPFO. Only when the Branch Manager of the Bank informed about the said fact to the petitioner firm, the petitioner came to know about the above said orders.

4.The learned counsel appearing for the petitioner further submitted that thereafter the petitioner filed W.P.No.26400 of 2024 before this Court challenging the orders dated 09.02.2024 and



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07.08.2024 and this Court vide order dated 06.09.2024 disposed of the said writ petition by directing the petitioner to make representation to the respondents therein to attach some of the property and issued direction to the first respondent therein to consider the same and to pass appropriate orders, pursuant to which, the petitioner made representation to the respondents asking for refund of the amount by offering immovable property worth Rs.10 Crores as security to EPFO and without considering the same, the second respondent passed the impugned order stating that the dues were collected through bank on 02.09.2024, subsequently, the Bank attachment was revoked by the second respondent on 04.09.2024, whereas the order of this Court was received by the second respondent on 19.09.2024 and hence, the order of this Court could not be complied.

5.The learned counsel appearing for the petitioner further submitted that the petitioner filed appeal before the Central Government Industrial Tribunal at Chennai in EPFA No.208 of 2024 seeking to set aside the orders dated 09.02.2024 and 07.08.2024; to refund the amount which was erroneously recovered from the petitioner's account and the same is pending. The learned counsel further submitted that the petitioner is ready to offer immovable



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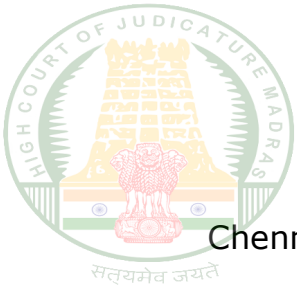
property as security in favour of the respondents and hence this Court may set aside the impugned order.

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6.The learned counsel appearing for the respondents submitted that already the petitioner has filed appeal in EPFA No.208 of 2024 challenging the order dated 09.02.2024 passed under Section 7A of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and the same is pending before the Central Government Industrial Tribunal at Chennai. Hence, the very same issue cannot be adjudicated before this Court under Article 226 of the Constitution of India.

7.Heard the learned counsel appearing for the petitioner as well as the learned counsel appearing for the respondents and perused the materials available on record.

8.Already the petitioner has filed appeal in EPFA No.208 of 2024 challenging the order dated 09.02.2024 passed under Section 7A of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and the prohibitory order dated 07.08.2024 passed by the second respondent before the Central Government Industrial Tribunal at



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Chennai and the same is pending. Hence, the very same issue cannot be adjudicated before this Court under Article 226 of the Constitution of India.

9.In view of the above, the writ petition is dismissed. No costs.

Consequently, connected miscellaneous petitions are closed.

27.02.2025

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Index: Yes/ No

Speaking Order: Yes/ No

NCC: Yes/ No

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