



W.P.Nos.6404 and 6413 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 24.02.2025

CORAM

THE HONOURABLE MR.JUSTICE **M.DHANDAPANI**

W.P.Nos.6404 and 6413 of 2025
and W.M.P.Nos.7042, 7043, 7051 and 7054 of 2025

M/s.LSPM Spinners (P) Ltd.,
Represented by its Managing Director,
Mr.N.Sekar,
Having office at
SF.No.388/1, Chithambalam,
Palaiyakottai Revenue Village,
Mullipuram Post, Nathakadaiyur Via,
Kangayam (TK),
Tiruppur-638 108.

...Petitioner in both petitions

Vs.

- 1.The Regional Director,
Employees State Insurance Corporation,
ESI Corporation, Panchdeep Bhavan,
143, Sterling Road, Nungambakkam,
Chennai-600 034.
- 2.The Deputy Director,
Employees State Insurance Corporation,
Sub-Regional Office ESI, SRO-Coimbatore,
Panchdeep Bhawan, 1897,
Trichy Road, Ramanathapuram,
Coimbatore-641 045.



W.P.Nos.6404 and 6413 of 2025

WEB COPY

3. The Recovery Officer,
Employees State Insurance Corporation,
Sub Regional Office ESI, SRO-Coimbatore,
Panchdeep Bhawan, 1897,
Trichy Road, Ramanathapuram,
Coimbatore-641 045.

...Respondents in both petitions

Prayer in W.P.No.6404 of 2025: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the impugned assessment order dated 17.09.2019, issued by the second respondent vide No.56-00-115230-000-0108/INS.IV/SRO, under Section 45-A of the Employees State Insurance Corporation Act, 1948 and quash the same.

Prayer in W.P.No.6413 of 2025: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, to call for the records of the impugned order issued by the third respondent vide Ref.No.56001152300000108/CP/379688/CR-49662 dated 06.08.2020 and the consequential attachment order issued by the third respondent vide No.56/00/115230/000/0108/RRC/CP12 dated 08.12.2020 and the consequential paper publication dated 16.01.2025 issued by the third respondent and quash the same.



WEB COPY



W.P.Nos.6404 and 6413 of 2025

In both petitions

For Petitioner : Mr.Naveen Kumar Murthi
for Mr.M.Mahamani

For Respondents : Mr.Rajaramani for ESI Corporation

COMMON ORDER

W.P.No.6404 of 2025 has been filed challenging the assessment order dated 17.09.2019 issued by the second respondent under Section 45 A of the Employees State Insurance Act, 1948, directing the petitioner Company to pay the contribution amount of Rs.16,89,188/- for the period from 01.09.2014 to 30.06.2019.

2. W.P.No.6413 of 2025 has been filed challenging the notice of demand dated 06.08.2020 issued by the third respondent to the Petitioner Company directing to pay a sum of Rs.23,78,329/- (contribution amount + interest + cost), pursuant to the assessment order dated 17.09.2019 issued by the second respondent and the consequential attachment order of the immovable property dated 08.12.2020 issued by the third respondent for non-payment of Rs.24,67,185/-.



W.P.Nos.6404 and 6413 of 2025

WEB COPY 3. The learned counsel appearing for the petitioner submits that these Writ Petitions have been filed mainly on the ground that the petitioner Company was not provided any opportunity before passing the impugned orders and the petitioner Company was closed for more than 10 years, however, that period was also calculated in the order passed under Section 45 A of the Act. Hence, he prays for allowing the present writ petitions.

4. The learned counsel appearing for the respondents ESI Corporation submits that though the show cause notice was sent to the petitioner Company, no one appeared on behalf of the petitioner Company before the respondents Corporation and thereby, the respondents passed the impugned orders. However, this Court may remand the matter back to the respondents and the respondents will pass orders after providing opportunity to the petitioner Company.

5. Considering the submissions made by both sides and the fact that the impugned orders have been passed without providing any opportunity to the petitioner Company, the impugned order dated 17.09.2019 passed by the



W.P.Nos.6404 and 6413 of 2025

WEB COPY

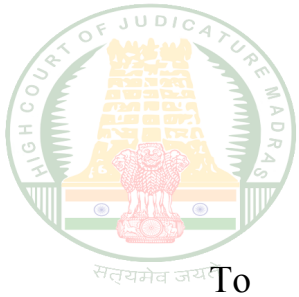
second respondent and the consequential demand notice dated 06.08.2020 and the attachment order dated 08.12.2020 issued by the third respondent are set aside on condition that the petitioner Company shall deposit a sum of Rs.6,00,000/- (Rupees Six Lakhs only) within a period of four weeks from the date of receipt of a copy of this order before the respondents Corporation. On receipt of the said amount, the respondents Corporation are directed to provide sufficient opportunity to the petitioner Company and pass appropriate orders.

6. Accordingly, these Writ Petitions are allowed. There shall be no order as to costs. Connected miscellaneous petitions are closed.

24.02.2025

ssb

NCC	: Yes / No
Speaking Order	: Yes / No
Index	: Yes / No



W.P.Nos.6404 and 6413 of 2025

To
WEB COPY

1. The Regional Director,
Employees State Insurance Corporation,
ESI Corporation, Panchdeep Bhavan,
143, Sterling Road, Nungambakkam,
Chennai-600 034.
2. The Deputy Director,
Employees State Insurance Corporation,
Sub-Regional Office ESI, SRO-Coimbatore,
Panchdeep Bhawan, 1897,
Trichy Road, Ramanathapuram,
Coimbatore-641 045.
3. The Recovery Officer,
Employees State Insurance Corporation,
Sub Regional Office ESI, SRO-Coimbatore,
Panchdeep Bhawan, 1897,
Trichy Road, Ramanathapuram,
Coimbatore-641 045.



WEB COPY



W.P.Nos.6404 and 6413 of 2025

M.DHANDAPANI., J.

ssb

W.P.Nos.6404 and 6413 of 2025

24.02.2025