



W.P.No.8588 of 2015

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2025

CORAM

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

W.P.No.8588 of 2015

and

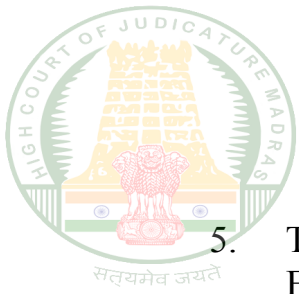
MP.No.1 of 2015

The Managing Director,
M/s. Kumbakonam Central Co-op. Bank Ltd.,
No.2, TSR Big Street, Kumbakonam,
Thanjavur District – 612 001.

...Petitioner

Vs.

1. The Union of India represented by the Secretary,
Department of Ministry of Labour & Employment,
New Delhi.
2. The Secretary to Government,
Department of Industries, Labour and Housing,
Government of Tamilnadu,
Chennai – 9.
3. The Central Provident Fund Commissioner,
Employee's Provident Fund Organisation,
Bhavishya Nadhi Bhawan,
14, Bhikaji Cama Place,
New Delhi – 110 006.
4. The Assistant Provident Fund Commissioner(Enforcement),
Employee's Provident Fund Organisation,
Sub Regional Office, Trichy – 620 008.



W.P.No.8588 of 2015

5. The Enforcement Officer,
Employees' Provident Fund Organisation,
Kumbakonam, Thanjavur District.

...Respondents

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records pertaining to the impugned order No.TN/TR/4125/Exempted/SRO-TRY/2014 dated 09.01.2015 passed by the 4th respondent and quash the same.

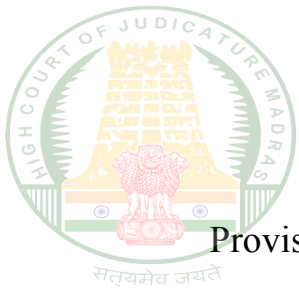
For Petitioner : Mr.N.Padmapoopathi

For Respondents : Mr.R.Subramanian, CGSC, for R1
: Mr.S.M.Deenadayalan, SC, for R3 to R5
: No Appearance, for R2

ORDER

This Writ petition has been filed seeking quashment of the order of the 4th respondent bearing No.TN/TR/4125/Exempted/SRO-TRY/2014 dated 09.01.2015.

2. The case of the petitioner is that the petitioner Co-operative Bank, constituted under the Tamil Nadu Co-operative Societies Act (in short 'Act'), has been maintaining a separate EPF fund for its employees and, as per Section 78 of the said Act, the petitioner bank does not fall under the purview of the Employees' Provident Funds and Miscellaneous



W.P.No.8588 of 2015

Provisions Act, 1952 (in short 'EPF Act') and the petitioner was also granted exemption under Section 17 of the EPF Act based on a communication from the 3rd respondent. Further, the petitioner bank has been consistently paying EPF contributions to its eligible employees without any default. While so, the 4th respondent, based on an inspection report of the 5th respondent, who entered the petitioner's premises without any authority despite objections, issued a notice under Section 7A of the EPF Act, alleging non-payment of EPF contributions for appraisers engaged for gold loans, despite the explanation submitted by the petitioner during the enquiry that these appraisers are not employees of the Bank but contract workers engaged through Sigma Computers, which maintains EPF accounts of the said appraisers and directed the Bank to pay a sum of Rs.10,32,268/-, without jurisdiction and without deciding on the applicability of the EPF Act. Aggrieved by the same, the petitioner has come up with this writ petition.

3. Heard learned counsel on either side and perused the materials available on record.

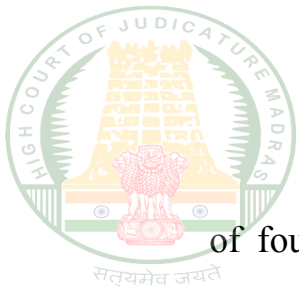


W.P.No.8588 of 2015

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4. Though very many grounds have been raised by the learned counsel on either side at the time of arguments, however, when this Court expressed its opinion that, as against the order passed by the 4th respondent, there is an effective appeal remedy available before the Appellate authority under Section 7-I of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and without exhausting the said appeal remedy, straight away approaching this Court by way of filing this Writ petition is not sustainable, the learned counsel for the petitioner fairly restricted the prayer and sought permission of this Court to file appropriate Appeal before the Appellate Authority as per Section 7-I of the EPF Act as against the impugned order passed by the 4th respondent. Learned counsel appearing for the respective respondents have not expressed any serious objection for the limited relief sought for by the learned counsel for the petitioner.

5. In view of the aforesaid stand taken by the learned counsel for the petitioner, this Court, without interfering with the order under challenge, grants permission to the petitioner to file appropriate appeal before the Appellate Authority under Section 7-I of the Employees Provident Fund and Miscellaneous Provisions Act, 1952 within a period



W.P.No.8588 of 2015

of four weeks from the date of receipt of a copy of this order. Upon receipt of such appeal, the Appellate Authority shall consider the same on merits and in accordance with law and pass appropriate orders within a period of eight weeks thereafter, after affording an opportunity of personal hearing to the petitioner and aggrieved persons, if any. The period during which the case was pending before this Court shall stand excluded for the purpose of computation of limitation, if any.

6. With the above directions, this Writ petition stands dismissed with the aforestated liberty. No costs. Consequently, the connected Miscellaneous petition is closed.

03.03.2025

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



W.P.No.8588 of 2015

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M.DHANDAPANI, J.

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