



W.P.No.10619 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2025

CORAM :

THE HONOURABLE MR. JUSTICE M. DHANDAPANI

W.P.No.10619 of 2025

and

W.M.P.Nos.11945, 11948 & 11952 of 2025

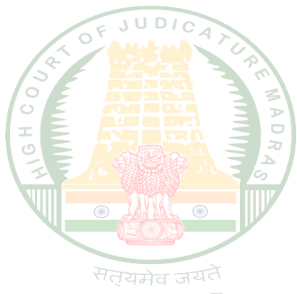
Church of South India (C.S.I.),
Coimbatore Diocesan Council,
Door No.256, Race Course Road,
Coimbatore – 641 018,
Represented by its Hon. Treasurer,
D.S.Amirtham

... Petitioner

Vs.

- 1.The Central Government Industrial Tribunal – cum – Labour Court,
1st Floor, 'B' Wing, Shastri Bhavan,
No.26, Haddows Road, Chennai – 600 006.
- 2.The Regional Provident Fund Commissioner – II,
Employees Provident Fund Organisation,
Regional Office, Dr.Balasundaram Road,
Coimbatore – 641 018.
- 3.Indian Overseas Bank,
Represented by the Chief Manager,
Park Square Branch, Avinashi Road,
Coimbatore – 641 018.
- 4.State Bank of India, Main Branch,
Rep. by the Chief Manager,
Bank Road, Post Box No.3860,
Coimbatore – 641 018.

... Respondents



W.P.No.10619 of 2025

WEB COPY

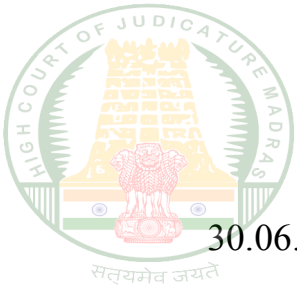
Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the entire records relating proceedings initiated under provisional of 7A of Employee's Provident Fund Act for the period assessment made between 01.04.2015 to 30.06.2019 under section 7A in the proceeding in diary no.1549/2019 in proceedings No.TN/CB/CBE/1989461/ENF/CC-17/2020 dated 23.12.2020 order passed by the 2nd respondent and quash the same and consequential directing to the 2nd respondent to refund the interest amount remitted by the petitioner under section 7Q and further direction the 2nd respondent to refund the amounts withheld in various accounts of the petitioner including the amount withheld in the 3rd and 4th respondent bank account of the petitioner and further declare the all the consequential proceedings initiated under section 7Q and 14B as null and void.

For Petitioner : Mr.M.Sriram

For Respondents : Mrs.R.Meenakshi [R1 & R2]

ORDER

This Writ Petition has been filed by the petitioner seeking for a Writ of Certiorarified Mandamus, to call for the entire records relating proceedings initiated under provisional of 7A of Employee's Provident Fund Act for the period assessment made between 01.04.2015 to



W.P.No.10619 of 2025

WEB COPY

30.06.2019 under section 7A in the proceeding in diary no.1549/2019 in

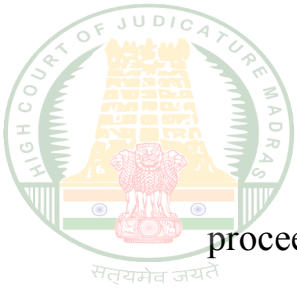
proceedings No.TN/CB/CBE/1989461/ENF/CC-17/2020 dated

23.12.2020 order passed by the 2nd respondent and quash the same and consequential directing to the 2nd respondent to refund the interest amount remitted by the petitioner under section 7Q and further direction the 2nd respondent to refund the amounts withheld in various accounts of the petitioner including the amount withheld in the 3rd and 4th respondent bank account of the petitioner and further declare the all the consequential proceedings initiated under section 7Q and 14B as null and void.

2. Since no adverse order has been passed against the respondents 3 and 4, notice to the respondents 3 and 4 is dispensed with.

3. Mr.R.Meenakshi, learned counsel, takes notice on behalf of the respondent. In view of the consent expressed by the learned counsel appearing for the parties, this Writ Petition is taken up for final disposal at the stage of admission itself.

4. The case of the petitioner is that, the 2nd respondent initiated

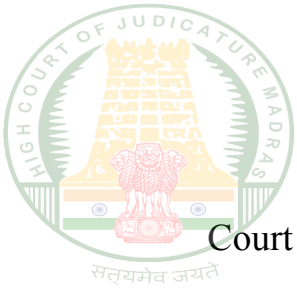


W.P.No.10619 of 2025

WEB.COM

proceedings u/s 7A of the EPF Act against the petitioner and passed the impugned order dated 23.12.2020, directing the petitioner to remit a sum of Rs.2,28,71,716/-. Thereafter, the 2nd respondent directed the petitioner to pay the interest u/s 7Q of the EPF Act to the tune of Rs.1,00,46,656/-. After remittance of demand amount u/s 7A and 7Q, the 2nd respondent had imposed 14B damages to the tune of Rs.1,89,46,332/- on the petitioner vide order dated 15.01.2025. Aggrieved by the same, the petitioner has preferred an appeal before the 1st respondent in CGIT SR.No.73 of 2025. Since the 1st respondent Tribunal is non-functional since there is no Presiding Officer, the appeal filed by the petitioner could not be taken up for hearing. Challenging the order passed by the 2nd respondent u/s 7A of the EPF Act, the present writ petition is filed.

5. Learned counsel for the petitioner submitted that, though the petitioner filed this writ petition challenging the orders passed u/s 7A and 7Q of the EPF Act, however, the demand made by the 2nd respondent in the said orders has already been recovered from the petitioner. Now, the due is only with regard to 14B damages to the tune of Rs.1,89,46,332/-. The learned counsel, upon instructions, submitted that, the petitioner is ready to pay 10% of the 14B damages. Upon receipt of the same, this



W.P.No.10619 of 2025

Court may direct the 1st respondent to dispose of the appeal, within a time frame that may be stipulated by this Court. Accordingly, he prays for appropriate orders.

6. On the above contentions, heard the learned counsel appearing for the respondent and also perused the materials available on record.

7. Admittedly, the 2nd respondent passed orders u/s 7A and 7Q of the EPF Act as against the petitioner and the dues determined the said order has already been recovered from the petitioner. Taking advantage of the remittance of the amount demanded u/s 7A and 7Q of the Act, the 2nd respondent has proceeded to impose damages u/s 14B of the EPF Act, which is subject matter of appeal pending before the 1st respondent. If the impugned order u/s 7A of the EPF Act is set aside, all the consequential order passed by the 2nd respondent u/s 7Q and 14B of the EPF Act will be set aside, thereby, the petitioner has filed the present writ petition.

8. Though the facts stands as such, however, in view of the stand taken by the learned counsel for the petitioner that the petitioner is ready to deposit 10% of the demand as per 14B order, this Court, directs the



W.P.No.10619 of 2025

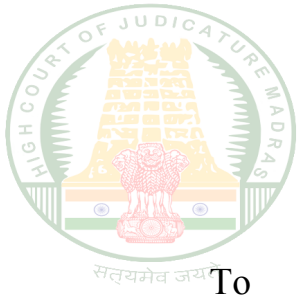
WEB COPY

petitioner to deposit 10% of the damages payable by the petitioner as per the order dated 15.01.2025, within a period of two (2) weeks from the date of receipt of a copy of this order. Upon receipt of the same, the 1st respondent/Central Government Industrial Tribunal-cum-Labour Court is directed to number the appeal and dispose of the same on merits and in accordance with law as expeditiously as possible. Till the disposal of the appeal, the 2nd respondent is directed not to take any coercive steps as against the petitioner.

9. With the above observations and directions, this Writ Petition stands disposed of. No costs. Consequently, the connected writ miscellaneous petitions are closed.

24.03.2025

Index : Yes / No
Speaking order / Non-speaking order
Neutral Citation Case : Yes / No
sp



W.P.No.10619 of 2025

To
WEB COPY

- 1.The Central Government Industrial Tribunal – cum – Labour Court,
1st Floor, 'B' Wing, Shastri Bhavan,
No.26, Haddows Road, Chennai – 600 006.
- 2.The Regional Provident Fund Commissioner – II,
Employees Provident Fund Organisation,
Regional Office, Dr.Balasundaram Road,
Coimbatore – 641 018.
- 3.The Chief Manager,
Indian Overseas Bank,
Park Square Branch, Avinashi Road,
Coimbatore – 641 018.
- 4.The Chief Manager,
State Bank of India, Main Branch,
Bank Road, Post Box No.3860,
Coimbatore – 641 018.



WEB COPY



W.P.No.10619 of 2025

M.DHANDAPANI, J.

sp

W.P.No.10619 of 2025

24.03.2025