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W.A.No.2225 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2025

CORAM :

THE HONOURABLE MR. JUSTICE M.S. RAMESH
AND
THE HONOURABLE MR. JUSTICE R.SAKTHIVEL

W.A.No.2225 of 2024

Regional Provident Fund
Commissioner
Employees Provident Fund
Organization, No.37, Royapettah
High Road, Royapettah, Chennai-14.
Now at R-40, A-1, TNHB Shoppin -
cum - office complex, Mogappair
Road, Mogappair East, Chennai 600
017

... Appellant

Vs.

1. M/S.S and S INDUSTRIES AND
ENTERPRISES LTD,
No.204, AIEMA Towers, 1st Main
Road, Ambattur Industrial Estate,
Chennai-58. Rep by its Liquidator,
CA Mahalingam Suresh Kumar
having office at M/s SPP and Co.,
Chartered Accountants No. 27/9,
Nivedh Vikas, Pankaja Mill Road,
Puliyakulam Coimbatore 641 045



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2. The Presiding Officer
Central Government Industrial
Tribunal, Chennai Previously
Functioned as The Presiding Officer,
Employees Provident Fund Appellate
Tribunal, Scope Minar, Core-II, 4th
Floor, Laxmi Nagar District Centre,
Laxmi Nagar, New Delhi-92.

... Respondents

PRAYER: Appeal is filed under Clause 15 of the Letters Patent, praying
to set aside the order dated 09.07.2021 made in WP.No.8181 of 2014.

For Appellant : Mr.S.Viswanathan

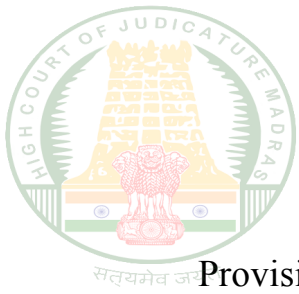
For Respondents : Mr.A.G.Sathyanarayana for R1

JUDGMENT

(Judgment of this Court was delivered by M.S.RAMESH.J)

This Writ Appeal has been filed to set aside the order dated
09.07.2021 made in WP.No.8181 of 2014.

2. The total claim of the Regional Provident Fund Commissioner
against M/s.S & S Industries and Enterprises Limited under Section 14B,
as well as 7Q of the Employees' Provident Fund and Miscellaneous



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Provisions Act, 1952, was Rs.70,20,240/- and Rs.22,39,048/- respectively, for the period between November 1997 to February 1998.

3. The Writ Court, while passing final orders in W.P.No.8181 of 2014 dated 09.07.2021, had recorded that the liquidation proceedings were pending before the National Company law Tribunal (NCLT) and, therefore, granted liberty to the Employees' Provident Fund Organization to file a claim petition. Subsequently, on 09.04.2021, the NCLT had liquidated the company.

4. The Provident Fund Authorities had also filed a claim petition on 13.09.2021 before the Insolvency Resolution Professional (IRP). The IRP adjudicated the claim on the same date i.e., 13.09.2021. As per the orders of the EPF Appellate Tribunal, the claim was capped at the rate of 17% per annum, and the gross total dues were arrived at Rs,57,93,505/-. By taking into account that the records reveal remission of Rs.12,48,793/-, the total net dues, admitted as per the EPF Appellate Tribunal's order, was Rs.45,44,528/-.



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M.S.RAMESH, J.
and
R.SAKTHIVEL, J.

Anu

5. In view of the above developments, no interference is required to the order passed in the Writ Petition and no further effective orders could be passed in this matter. Accordingly, the Writ Appeal stands closed. No Costs.

[M.S.R., J] [R.S.V.,J]

13.10.2025

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Anu

To

The Presiding Officer

Central Government Industrial Tribunal, Chennai Previously Functioned as The Presiding Officer, Employees Provident Fund Appellate Tribunal, Scope Minar, Core-II, 4th Floor, Laxmi Nagar District Centre, Laxmi Nagar, New Delhi-92.

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