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W.P.No.21278 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.06.2025

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THE HONOURABLE Ms. JUSTICE P.T. ASHA

W.P.No.21278 of 2025
and WMP.No.24024 of 2025

M/s.TVS Supply Chain Solutions Limited
No.16, South Block, III Floor,
Tamarai Tech Park
Chennai - 600 032.
Rep by its Chief of Human Resources - India /
Authorised Signatory

... Petitioner

Vs

The Regional Provident Fund Commissioner - I
Regional Office, Chennai (South)
Employees Provident Fund Organisation
37, Royapettah High Road
Chennai - 600 014.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus forbearing the respondent from proceeding any further in terms of its order issued under Section 7A of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 dated 03.04.2025 in Proceeding No.TNMA00606392000/7A/D-19/2024 in Diary No.393/2023, until the appeal filed by the petitioner before the Central Government Industrial Tribunal cum Labour Court, Chennai is



W.P.No.21278 of 2023

taken up for admission and pass further orders as this Court may deem fit and proper in the circumstances of the case.

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For Petitioner : Mr.Haroon Al Rasheed
for M/s.Advit Law Chambers

For Respondent : Mr.K.Vennkatesan
Standing Counsel for EPF

ORDER

The petitioner has filed the above writ petition for the following relief:

"To issue a Writ of Mandamus forbearing the respondent from proceeding any further in terms of its order issued under Section 7A of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 dated 03.04.2025 in Proceeding No.TNMAS00606392000/7A/D-19/2024 in Diary No.393/2023, until the appeal filed by the petitioner before the Central Government Industrial Tribunal cum Labour Court, Chennai is taken up for admission."

2. The petitioner is a Chennai based 3PL company with nationwide operations and since 2004, it has complied with all statutory EPF obligations. However, the respondent had initiated Section 7A enquiry against the petitioner for the period 04/2011 to 10/2013, based on the contributions paid to its employees under various other allowances. The



W.P.No.21278 of 2025

WEB COPY

issue whether other allowances also form and part of basic wages for EPF contributions are pending before the other High Courts and Hon'ble Supreme Court of India. The petitioner had challenged 7A enquiry in W.P.No.6846 of 2014, where this Court had directed the respondent to assess the contributions, but had directed it not to initiate any demand or recovery, till the decision of the Supreme Court. The respondent has issued an order dated 08.08.2014, under Section 7A of the Act assessing the contribution to a sum of Rs.12,49,09,185/-, however no recovery or demand was initiated by the respondent-EPFO.

3. The petitioner, thereafter, based on the ruling of the Supreme Court, had filed a review petition before the respondent under Section 7B of the Act. This came to be rejected. Challenging which, the petitioner preferred W.P.No.8352 of 2019. This Court by order dated 13.09.2019 had quashed the order of the respondent dated 08.08.2014 issued under 7A and directed the respondent to reconsider the Section 7B review. Pursuant to the said order, an enquiry was initiated and conducted by the respondent, which later converted the 7B enquiry into 7A enquiry. Thereafter, the respondent had issued the revised order dated 03.04.2025 under Section 7A



WEB COPY

of the Act, assessing the contribution at Rs.8,21,31,896. Thereafter, the petitioner had preferred an appeal within a limitation period before the Central Government Industrial Tribunal cum Labour Court, Chennai, challenging the revised order of the respondent, and the same is pending unnumbered.

4. The petitioner apprehending that the respondent may proceed to attach its bank accounts in recovering the demand, has filed the present writ petition seeking leave of this Court to issue a mandamus to the respondent not to proceed further on its order dated 03.04.2025 until the appeal filed by the petitioner before the Industrial Tribunal is taken up for admission. It is also contended by the petitioner that the Appellate Tribunal / Central Government Industrial Tribunal cum Labour Court, Chennai is non-functional as there is no Presiding Officer incharge of the said Tribunal for quiet some time, and it is only recently an Officer has been appointed. It is also his grievance that the respondents shall not take any coercive action pursuant to the impugned order dated 03.04.2025, till the application for stay before the Tribunal is numbered and taken on file.



W.P.No.21278 of 2025

WEB COPY

5. Heard the learned counsel appearing for the petitioner and the learned Standing Counsel who has taken notice on behalf of the EPFO.

6. Considering the fact that the Presiding Officer has just resumed charge in the Appellate Tribunal / Central Government Industrial Tribunal cum Labour Court, Chennai, and that the petitioner is not in a position to move the stay petition before the Tribunal, since several cases that were filed prior to the petitioner's appeal, are pending, the writ petition is disposed of with the following directions :

- (a) The petitioner-company shall deposit 25% of the amount as directed by the order of the respondent dated 03.04.2025, within a period of four weeks from the date of receipt of a copy of this order;
- (b) The respondent shall not take any coercive steps against the impugned order dated 03.04.2025, till the application for stay filed before the Tribunal, is numbered and brought up for hearing. Accordingly, there shall be an order of interim stay of operation of the proceedings of the first respondent dated 03.04.2025 for the aforesaid period.



WEB COPY



W.P.No.21278 of 2025

(c) In the event of Tribunal directing to deposit any amount, the amount now deposited shall be taken into consideration by the Appellate Tribunal.

No costs. Consequently, connected miscellaneous petition is closed.

18.06.2025

Index : Yes / No

Neutral Citation : Yes / No
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To:

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Chennai - 600 014.



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P.T. ASHA, J.

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