



WEB COPY

WP No. 29738 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-09-2025

CORAM

THE HONOURABLE MRS.JUSTICE N. MALA

WP No. 29738 of 2025

AND

WMP No.33363 of 2025

Presidency Hr.Sec.School (ELITE)
No.01/30, 3rd Cross, Saranarayana Avenue,
Reddiarpalayam, Puducherry- 605 010
Rep. by its Correspondent, Dr. K.P.Christiraj,
S/o. Late K.S. Periyannayagam,
Residing at 21, Indira Gandhi Street,
Senthamarai Nagar, Muthialpet,
Puducherry-605 003.

Petitioner(s)

Vs

1. The Regional Provident Fund
Commissioner- II,
Regional Office, Employees' Provident
Fund Organisation, Regional Office,
101, 100 Feet Road, Mudaliarpeta,
Puducherry- 605 004.

2.The Assistant Provident Fund
Commissioner (Enforcement)
Regional Office,
Employees' Provident Fund
Organisation, Regional Office,
Puducherry- 605 004.

Respondent(s)



Writ petition is filed under Article 226 of the Constitution of India, to issue writ of certiorarified mandamus, calling for the records in respect of the proceeding No.TB / PDY / 634/ 14B/ PDC/ 2025 dated 27.05.2025 and No.TB/ PDY/ 634/7Q/ PDC/ 2025 dated 27.05.2025 passed by the first respondent, quash the same.

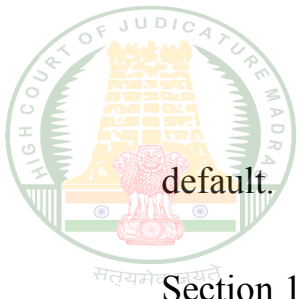
For Petitioner(s): Mr.P.Suresh

For Respondent(s): Mr.P.K.Panneer Selvam
for R1 and R2

ORDER

The above writ petition is filed for issuance of Certiorari, to quash the proceedings of the 1st respondent dated 27.05.2025, in proceeding No.TB / PDY / 634/ 14B/ PDC/ 2025 and proceeding No.TB/ PDY/ 634/7Q/ PDC/ 2025.

2. The petitioner school is a reputed educational institution in Puducherry. The petitioner was formally known as Vailankanni Matriculation Higher Secondary School, and it was allotted with Employees' Provident Fund (EPF) Code No.TB/PDY/634. The erstwhile school was transferred to the present management on 10.03.2021. The petitioner states that necessary contributions under the Employees' Provident Funds Act, were regularly paid without any



default. Whiles, the 1st respondent issued proceedings on 27.05.2025, under

Section 14-B of the Act, for damages of Rs.6,20,678/- and under Section 7-Q of

the Act, for interest of Rs.3,34,536/-. Challenging the aforesaid proceedings,

the petitioner has filed the above writ petition for the aforesaid relief.

3. The learned Standing Counsel for the respondents submitted that the writ petition challenging the impugned orders is not maintainable. The learned Standing Counsel submitted that the impugned order imposing 14-B damages is appealable under Section 7-I of the Act, to the Central Government Industrial Tribunal. As regards the order passed under Section 7-Q for interest, the learned Standing Counsel for the respondents submitted that under the provisions of the EPF Act, the order passed for interest under Section 7-Q was not open to challenge under any proceedings.

4. The learned counsel for the petitioner in reply to the aforesaid submissions, submitted that the petitioner may be permitted to pay the interest of Rs.3,34,536/- imposed under Section 7-Q of the Act, in three installments and



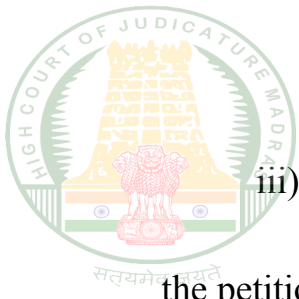
that, the petitioner may further be permitted to approach the Appellate Court under Section 7-I of the Act, against the Section 14-B order. The learned counsel submitted that first instalment towards the interest amount will be paid tomorrow itself.

5. I heard both the learned counsels and perused the materials placed on record. With the consent of both the learned counsels, the main writ petition is taken up for final disposal.

6. Under the facts and circumstances of the case and in the interest of justice, the writ petition is disposed of with the following directions:

i) The petitioner shall pay the 7-Q interest in three installments and the first of the said installments shall be paid tomorrow. The second and third installment shall be paid on or before the fifth of the succeeding months.

ii) The petitioner shall prefer the statutory appeal under Section 7-I of the Act, challenging the 14-B order, within a period of two weeks from the date of receipt of a copy of this order, along with stay petition.



iii) The respondents are directed not to take any coercive action against the petitioner for 14-B damages, till the stay application in the appeal to be filed is disposed of in a manner known to law.

7. With the above directions, this writ petition is disposed of. However, there shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

dsn

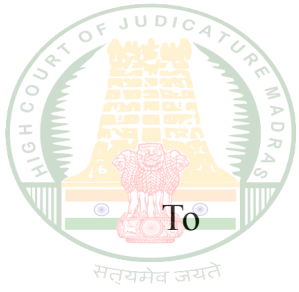
17-09-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



To

1. The Regional Provident Fund Commissioner- II,
Regional Office, Employees Provident
Fund Organisation, Regional Office,
101, 100 Feet Road, Mudaliarpet,
Puducherry- 605 004.

2. The Assistant Provident Fund
Commissioner (Enforcement)
Regional Office, Employees
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N.MALA J.

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