



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-03-2025

WEB COPY

CORAM

**THE HONOURABLE MR JUSTICE S.M. SUBRAMANIAM
AND
THE HONOURABLE MR.JUSTICE K.RAJASEKAR**

**WA No. 2965 of 2024
and
CMP.Nos.22142 & 22144 of 2024**

M/s.Mohib Shoes (P) Ltd
Rep. by its Chairman,
Mr.Kottai Mohammed Mozhibullah,
SF No.33/1A1 (P), 32/1A (P), 30/2(P),
31(P) and 28(P), Gudiyatham Road,
Thuthipet, Ambur - 635 811,
Tirupattur District.

Appellant(s)

Vs

1. The Central Provident Fund Commissioner,
Employees Provident Fund Organization, Ministry
of Labour and Employment, Plat A Ground Floor,
Office Block-II, East Kidwai Nagar,
New Delhi - 110 023.



2.The Additional Central Provident Fund

Commissioner,

Chennai and Puducherry (Chennai)

O/o. the Additional Central Provident - Fund

Commissioner,

Chennai and Puducherry,

No.37, Royapettah High Road, Opp. Swagat Hotel,

Chennai - 600 014.

3.The Regional Provident Fund Commissioner- II,

Regional Office, Vellore, S-1, TNHB, Phase III,

Sathuvachari, Vellore - 632 009.

4.The Enforcement Officer

Division-4,

O/o. The Regional Office, Vellore, S-1, TNHB

Phase -III, Sathuvachari,

Vellore - 632 009.

5.The Sub Registrar

O/o. The Sub Registrar, Ambur, Post Office Road,

11, Railway Station Road,

Ambur - 635 802, Tirupattur District.

Respondent(s)

PRAYER Writ appeal filed under Clause 15 of the Letters Patent Act, to set aside the order in WP No.25027 of 2024 dated 28.08.2024.

For Appellant(s): Mr.B.Sundarapandiyan

For Respondent(s): Mr. P.K. Paneer Selvam

For R1 to R4

R5-No appearance



WEB COPY

ORDER

(Order of the Court was made by S.M.Subramaniam J.)

The writ order dated 28.08.2024 passed in W.P.No.25027 of 2024 is under challenge in the present writ proceedings.

2. Heard the parties to the *lis* on hand.
3. Admittedly, proceedings were initiated under Sections 7A and 14B and 7Q of the Employees Provident Funds and Miscellaneous Provisions Act, 1952. Assessment has been made by the competent Authorities. Consequently, recovery notice was issued.
4. Admittedly, the appellant herein has not preferred any appeal against the order of determination on the ground that the assessment order has not been served upon the appellant. Even in such circumstances, the appellant ought to have requested the Authorities to serve with one more copy of the



assessment order for the purpose of challenging the same. Contrarily, the appellant has chosen to develop litigation in order to increase the longevity and to clear the liability.

5. The learned single Judge held that the appellant has to settle the assessed amount and prefer an appeal under the provisions of the Act. Further such appeals can be filed seeking condonation of delay.

6. Even after filing of the present appeal, the appellant has not paid any amount.

7. The learned Counsel appearing on behalf of the appellant would submit that in the event of serving copy of the assessment order, the appellant would be in a position to prefer an appeal by depositing some amount.

8. Mr.P.K.Paneerselvam, the learned Counsel appearing on behalf of the respondents 1 to 4 would oppose by stating that already an opportunity was



provided to the appellant to settle the amount by instalments and the appellant failed to comply with the same. Thus, the appellant deserves no leniency from the hands of the Court.

9. May that as it be, the respondents shall serve one more copy of the assessment order to the appellant. If at all the appellant wants to secure a copy of the assessment order, they are at liberty to approach the respondents for receiving a copy. However, the appellant cannot shift the responsibility with reference to the assessment already made which was confirmed by the competent Authorities and by the writ court.

10. The total admitted balance amount is Rs.26,50,39,038/-. The appellant is directed to settle 50% of the admitted balance amount i.e., 50% of Rs.26,50,39,038/- is Rs.13,25,19,519/- [Rupees Thirteen Crores Twenty Five Lakhs Nineteen Thousand Five Hundred and Nineteen] within a period of eight (8) weeks from the date of receipt of a copy of this order. The remaining 50% of the admitted balance amount is directed to be paid by the appellant in four equal



instalments within a period of three months from the date of expiry of two months period, which is fixed to pay 50% of the admitted amount. Meanwhile,

the appellant is at liberty to workout his remedy under the provisions of the Act.

With the above directions, the Writ Appeal stands **disposed of**. No costs.

Consequently, connected miscellaneous petitions are closed.

(S.M.S., J.) (K.R.S., J.)

03-03-2025

veda

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

1. The Central Provident Fund

Commissioner

Employees Provident Fund

Organization, Ministry of Labour and

Employment, Plat A Ground Floor,

Office Block-II, East Kidwai Nagar,

New Delhi - 110 023.



WEB COPY

2.The Additional Central Provident
Fund Commissioner
Chennai and Puducherry (Chennai)
O/o. the Additional Central Provident -
Fund Commissioner, Chennai and
Puducherry, No.37, Royapettah High
Road, Opp. Swagat Hotel,
Chennai - 600 014.

3.The Regional Provident Fund
Commissioner- Ii
Regional Office, Vellore, S-1, TNHB,
Phase III, Sathuvachari,
Vellore -632 009.

4.The Enforcement Officer
Division-4, O/o. The Regional Office,
Vellore, S-1, TNHB Phase -III,
Sathuvachari, Vellore - 632 009.

5.The Sub Registrar
O/o. The Sub Registrar, Ambur, Post
Office Road, 11, Railway Station Road,
Ambur - 802, Tirupattur District.



WEB COPY

WA No. 2965 of 2024



S.M.SUBRAMANIAM J.
AND
K.RAJASEKAR J.
veda

WA No. 2965 of 2024

03-03-2025