



Writ Petition No.30808 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 30.07.2025

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THE HONOURABLE MR.JUSTICE P.DHANABAL

Writ Petition No.30808 of 2022
and W.M.P.No.30236 of 2022

M/s.Thai Summit Autoparts India Private Limited,
Plot No.4, SIPCOT Industrial Park,
Vallam Vadagal, Sriperumbudur,
Kanchipuram District – 602105.
Represented herein by its General Manager – Finance
Mr.Chaiyasit Sasdeeong.

...Petitioner

Vs

The Regional Provident Fund Commissioner – II,
Employees' Provident Fund Organisation,
Regional Office, Ambattur,
R-40, A-1, TNHB Shopping – cum – office Complex,
Mugappair Road, Mugappair East,
Chennai – 600 037.

... Respondent

PRAYER : Writ Petition filed Under Article 226 of the Constitution of India, to issue a writ of Certiorarified Mandamus to call for the records of the respondent as contained in the order No.TN/RO/AMB/PDC/AREA 9/1065340/8F/2022, dated 20.10.2022 and quash the same and consequently direct the respondent to nullify the demand in the impugned order.



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For Petitioner : Mr.V.Rajesh Babu

For Respondent : Mr.Krishna Dath
for M/s.M.S.Viswanathan

ORDER

This writ petition has been filed challenging the order passed by the respondent in order No.TN/RO/AMB/PDC/AREA 9/1065340/8F/2022, dated 20.10.2022.

2. The learned counsel appearing for the petitioner would submit that the respondent had proceeded against the petitioner under Section 14(B) and Section 7Q of the EPF and MP Act for the period from 01.04.2015 to 31.03.2015 for delay in remittance and a summon was issued by the respondent on 05.11.2021. The Government imposed lock down, thereby during the lock down period, the petitioner company has not functioned. As per the circular of the Employees Provident Fund Organisation dated 15.04.2020 extending the deadline for March 2020 remittance from 15.04.2020 to 15.05.2020 and also highlighted that no penal damages proceedings under Section 14(B) of the EPF and MP Act



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will be initiated for the Covid period for delay in remittance. The respondent after granting time for payment of contributions as per the circular without considering the same, passed the impugned order by quantifying the damages of Rs.25,516/- and quantified interest of Rs.2,46,423/-. When the respondent waived the damages then they ought to have waived the interest also. Therefore, the impugned order passed by the respondent is liable to be quashed.

3. The learned counsel appearing for the respondent would submit that the impugned order is passed for the interest amount under Section 7Q of EPF and MP Act and no order was passed under Section 14(B) of EPF and MP Act for damages for the Covid 19 period. Therefore, the present order is passed only in respect of the interest for the delayed payment of contributions under Section 7Q of the EPF and MP Act and therefore the petition is liable to be dismissed.

4. Heard both sides, perused the materials available on records.



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5. No damages were awarded for the Covid 19 period and the order under challenged is only in the order passed under Section 7Q of EPF and MP Act interest for the belated payments of contributions and already the petitioner has also paid some part of the amount. Since already the order has been passed under Section 7Q of EPF and MP Act by quantifying the interest and this is a consequential order passed to realise the amount, the petitioner has to pay the amount as quantified by the respondent. The authorities have waived the damages under Section 14(B) of EPF and MP Act, due to Covid 19 period. Therefore, the petitioner has to pay the interest as per the provisions of EPF and MP Act. The respondent also has taken steps to recover the amount and the same cannot be interfered. However, considering the facts and circumstances of the case, this Court is inclined to grant time to the petitioner to pay the said amount due under Section 7Q of EPF and MP Act as quantified by the respondent within three months from the date of this order.



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6. Accordingly, with the above terms, this writ petition is

dismissed. No costs. Consequently, connected miscellaneous petition is closed.

30.07.2025

Index : Yes/No
Speaking order: Yes/No
Neutral citation: Yes/No
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To
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P.DHANABAL , J.

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