



WEB COPY

WP No. 37155 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-10-2025

CORAM

THE HONOURABLE MRS.JUSTICE N. MALA

WP No. 37155 of 2025

and

WMP No.41587 of 2025

M/s.Sri Ranga Apparels India P Ltd.,
68, Bharathi Park, 7th Cross,
Saibaba Colony,
Coimbatore-641 011.
Rep. by R.Rajaram

Petitioner(s)

Vs

The Regional Provident Fund Commissioner – II,
Employees Provident Fund Organization,
Regional Office, Dr. Balasundaram Road,
Coimbatore- 641 018.

Respondent(s)

Writ petition is filed under Article 226 of the Constitution of India, to issue writ of certiorarified mandamus, calling for records in order in Ref. No. TN/ RO/ CBE/ PDC/ CC13/ 56580/ 7Q proceeding, dated 16.05.2025 passed by the respondent and quash the same and consequently directing the respondent to accept the remaining outstanding determined amount in the above impugned order in 24 equal instalments.

For Petitioner(s): Mr.B.Gopalakrishnan

For Respondent(s): Mr.P.K.Panneerselvam



ORDER

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Writ petition is filed for a writ of certiorarified mandamus, to quash the order passed by the respondent dated 16.05.2025, and consequently to direct the respondent to accept the remaining outstanding determined amount in 24 Equated Monthly instalments.

2. The petitioner was engaged in the manufacture of Woven Garments for the European market. The petitioner Firm was covered under the Employees' Provident Fund and Miscellaneous Provisions Act, 1952. The petitioner states that due to various factors like slow down in European and American markets and also due to Covid pandemic, the petitioner Firm incurred heavy losses and that, due to financial crisis and lack of orders, the petitioner firm was not able to pay the salaries on time to its employees, resulting in delay in remitting EPF contributions. The respondent therefore, initiated proceedings under Section 14-B of Employees' Provident Fund and Miscellaneous Provisions Act, 1952, vide proceedings dated 15.05.2025, directing the petitioner Firm to remit a sum of Rs.27,53,041/-. The petitioner challenged 14-B order before Appellate Tribunal in EPFA.No.235 of 2025. The petitioner also challenged the 7-Q order



and filed an application for permission to pay the 7-Q interest amount in instalments. However, the 7-Q Appeal was rejected as not maintainable.

Therefore, the petitioner, left with no other remedy filed the above writ petition for the aforesaid relief.

3. The learned counsel for the petitioner on instructions, submitted that the petitioner Firm admits its liability to the 7-Q interest determined at Rs.10,27,165/-. The learned counsel submitted that due to severe financial crunch faced by it, the petitioner may be permitted to pay the 7-Q interest in 24 equated monthly instalments.

4. The learned counsel for the respondent, on the other hand, submitted that the contention of the petitioner cannot be sustained, and that the petitioner should be directed to remit the interest amount determined under Section 7-Q of the Act at Rs.10,27,165/- in lump sum.

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. The petitioner admits its liability to pay the 7-Q interest, but only seeks permission to pay the same in 24 equated monthly instalments. From the averments made in the affidavit, it is clear that the petitioner has suffered heavy loss due to slow down in European and American markets, since the petitioner's main centre of business was European market. Further, Covid pandemic had also slowed down the petitioner's operations resulting in loss of business. Under the circumstances, to balance the interest of both parties, this Court deems it appropriate to permit the petitioner to remit the 7-Q interest of Rs.10,27,165/- in 12 equated monthly instalment. Therefore following directions are issued:

i) The petitioner is directed to remit the 7-Q interest of Rs.10,27,165/- in 12 Equated Monthly Instalments. The petitioner shall pay the first of the instalments on 5th of November 2025, and thereafter, continue to pay the balance instalments on 5th of every succeeding English Calender Month.



ii) It is made clear that, if the petitioner defaults in payment of any one of

the instalments, the respondent shall be at liberty to initiate action and recover

the same in a manner known to law.

Writ petition is disposed of with the above directions. No costs.

Consequently, the connected miscellaneous petition is closed.

dsn

07-10-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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To
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N.MALA J.

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