



WP No. 44599 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-11-2025

CORAM

THE HONOURABLE MRS.JUSTICE N. MALA

WP No. 44599 of 2025

1. Csi Erode Salem Diocese,
Rep. By Its Secretary, 19-123, Csi
Compound, Brogh Road, Eroce- 638
001.

Petitioner(s)

Vs

1. Esi Regional Corporation (Tamil
Nadu)
Represented By Its Regional Director,
143, Sterling Road, Chennai 600 034

2. Employees State Insurance
Corporation,
Represented By Deputy Director, 143,
Sterling Road, Chennai 600 034.

3. The Recovery Officer,
Office Of The Recovery Officer, Esi Sub
- Regional Office (salaem), No.39/5,
Theerthamaali Vaniga Valagam, Three
Road, Salem 636 009.

4. Csit Teacher Training Institute For
Women,



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Rep. By Its Correspondent, Csi
Compound, Hasthampatti, Salem 636
007.

5.The Branch Manager,
Axis Bank Limited No.41/2, 1st And
2nd Floor, Ramakrishna Road, Salem
636 007.

6.The Branch Manager,
Icici Bank Rhythm Business Centre,
No.1, Gandhi Road, Ram Nagar,
Hasthampatti, Salem 637 007.

7.The Branch Manager,
State Bank Of India, No.11/289,
Ramakrishna Road, Salem 636 007.

Respondent(s)

PRAYER

Writ petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records relating to the impugned Prohibitory order dated 28/03/2025, issued under Rule 26(1) (i) of the Second Schedule to the Income Tax Act, 1962, vide No. SLM / Recu / CP4 / PO /63 -00-094373-000 -1399, by the 3rd respondent to Respondents 4 to 6 (the bankers of CSI Erode and Salem Diocese and CSI Karimnagar Diocese), and quash the same and consequently, direct the 3rd Respondent to de- freeze the bank accounts of the petitioner and the concerned Diocesan institutions.

For Petitioner(s): R.Krishnan
P.M.Navaneetha Pandian

For Respondent: Mr.g.Bharadwaj, Standing
counsel for ESIC [RR1 to 3]

ORDER



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(1) Mr. G. Bharadwaj, learned Standing counsel accepts notice on behalf of the respondents 1 to 3. Since the writ petition is disposed of at the admission stage, notice to the respondents 4 to 6 is dispensed with since no adverse order is passed against them.

(2) With the consent of the learned counsels on both sides, the main writ petition is taken up for final disposal at the admission stage itself.

(3) The writ petition is filed for a writ of certiorarified mandamus, to quash the Prohibitory Order dated 28.03.2025, passed by the 3rd respondent and consequently, to direct the 3rd respondent to de-freeze the Bank Accounts of the petitioner and the concerned Diocesan Institutions.

(4) The petitioner was issued with the Prohibitory Order on 28.03.2025 on account of default of ESI dues amounting to Rs.9,51,020/- under the ESI Act. Pursuant to the impugned Prohibitory Order, a Show Cause Notice was issued on 03.04.2025, scheduling the hearing on 08.04.2025. In response, the 4th respondent, submitted a representation, stating that the the CSI Teachers' Training Institute, is a Government aided institution and hence, the provisions of the ESI Act, were inapplicable to its employees, that the employees' salaries



were above the prescribed ESI wage limited ; and that the number of employees is below the prescribed statutory threshold. The petitioner states that despite a detailed representation dated 15.10.2025, the respondents attached the Bank Accounts of the Diocese and also the Accounts of the CSI Karimnagar Diocese, thereby obstructing the essential operations of multiple educational and charitable institutions administered by them. The petitioner, therefore filed the above writ petition for the aforesaid relief.

- (5) When the matter was taken up for admission, the learned counsel for the petitioner submitted that though a larger relief was claimed, it would suffice if a direction is issued to the 3rd respondent to dispose of the petitioner's representation dated 15.10.2025, within a time frame fixed by this Court.
- (6) The learned Standing counsel appearing for the respondents 1 to 3 submitted that the representation was submitted to the 3rd respondent; but the order has to be passed by the 2nd respondent. Therefore, the learned Standing counsel submitted that the petitioner may be directed to submit a fresh representation to the 2nd respondent and thereafter, a time frame may be fixed for the disposal of the same.



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(7) Heard both sides and perused the materials placed on record.

(8) Considering the limited prayer of the learned counsel for the petitioner, without going into the merits of the case and further, considering that the petitioner submitted his representation to the 3rd respondent, and the authority competent to pass orders on the representation is the 2nd respondent, this Court directs the petitioner to submit a fresh representation to the 2nd respondent within a period of two weeks, from the date of receipt of a copy of this order and on receipt of such representation, the 2nd respondent is directed to consider the same on merits and in accordance with law, and pass appropriate orders, within a further period of four weeks thereafter.

(9) The writ petition is disposed of accordingly. No costs.

AP

20-11-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

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Nadu)

Represented By Its Regional Director, 143,



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