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WP No. 44949 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 27-11-2025**

CORAM

**THE HONOURABLE MRS.JUSTICE N. MALA**

**WP No. 44949 of 2025**

**and**

**WMP Nos.50134, 50135 and 50136 of 2025**

M/s. Aditya Automobile Spares Pvt. Ltd.,  
Rep. by its Director- Mr. P.Selvakumar,  
No. 9/435, Cross Cut Road,  
Gandhipuram, Coimbatore- 641 012.

Petitioner(s)

Vs

1. The Recovery Officer,  
Employees Provident Fund  
Organisation, Dr. Balasundaram Road,  
Coimbatore- 641 018.

2.The Enforcement Officer,  
Division- 14, Regional Office,  
Employees Provident Fund  
Organisation, Dr. Balasundaram Road,  
Coimbatore- 641 018.

Respondent(s)

Writ petition is filed under Article under 226 of the Constitution of India,  
pleaded to issue Writ of Certiorari, call for the records for the impugned order  
relating to the Sale Proclamation in Ref No. TN/ RO/ CBE/ RECOVERY/ CC-



14/ 25020/ 2025 dated 23.09.2025 issued by the Recovery Officer, Employees Provident Fund organisation, Coimbatore and quash the same.

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For Petitioner(s): Mr.S.Ezhil Raj  
For Respondent(s): Mr.P.K.Panneerselvam

### **ORDER**

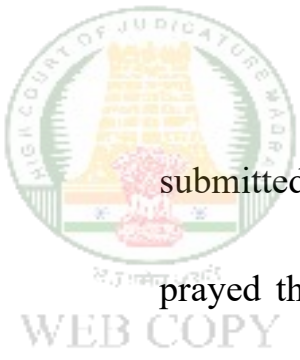
Writ petition is filed for Writ of Certiorari, to quash the Sale Proclamation dated 23.09.2025, issued by the Recovery Officer, Employees Provident Fund Organisation, Coimbatore and to quash the same.

2. The petitioner is engaged in the trading of two-wheeler spare parts and is duly covered under the Employees Provident Fund and Miscellaneous Provisions Act, 1952. The petitioner states that due to covid pandemic, the petitioner's business was severely affected which resulted in its failure to meet its statutory obligations in time. The petitioner states that due to above circumstances, an unavoidable delay in remitting EPF contributions for certain periods occurred. Whiles, the Assistant Provident Fund Commissioner, passed the 7A orders and thereafter the attachment order was passed on 21.05.2025, for recovery of the 14-B damages, 7Q penal interest and 7-A dues, for a sum of



Rs.23,51,569/-. The petitioner states that he submitted a representation to the Regional Provident Fund Commissioner, on 25.07.2025, seeking permission to pay the dues in 10 equated monthly instalments. The petitioner further states that pursuant to the representation, the petitioner remitted a sum of Rs.5,40,000/- and despite such remittance, the Regional Provident Fund Commissioner, did not consider the petitioner's representation or acknowledged the receipt of the instalments paid by the petitioner. Subsequently, the 1<sup>st</sup> respondent issued the impugned Sale Proclamation notice dated 23.09.2025, bringing the petitioner's property to auction. The petitioner states that action of the 1<sup>st</sup> respondent in bringing the property worth Crores of rupees for recovery of mere balance of Rs.17,50,000/- was arbitrary, disproportionate and violative of principles of natural justice. The petitioner left with no other remedy, filed the above writ petition for the aforesaid relief.

3. The learned counsel for the petitioner submitted that the petitioner represented as early as on 25.07.2025, to the Regional Provident Fund Commissioner, seeking permission to clear the balance dues in 10 monthly installments and also paid a sum of Rs.5,40,000/-. The learned counsel



submitted that the respondent failed to consider the representation and therefore, prayed that appropriate directions may be issued by this Court permitting the petitioner to pay the balance outstanding amount in 10 equated monthly instalments.

4. The learned counsel for the respondents on the other hand submitted that the petitioner was given ample time to remit the amount, but the petitioner did not utilise the opportunities given to it. The learned counsel therefore opposed the prayer of the petitioner for the payment of remaining outstanding amount in 10 equated monthly instalments.

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 impugned order is passed for recovery of the balance amount of 7-A contribution, 14-B damages and 7-Q penal interest. The petitioner's case is that, because of the covid pandemic, there was a drop in sales, which severely affected the petitioner's business resulting in financial loss. Under the facts and circumstances of the case, this Court is inclined to pass the following directions:



i) The petitioner shall pay the balance outstanding amount as claimed by the respondents, in eight equated monthly instalments starting from 05.12.2025.

ii) The petitioner shall continue to pay the instalments on the 5<sup>th</sup> of every succeeding English calendar month. If the petitioner defaults in any one of the monthly instalments, the respondents shall be at liberty to take coercive action in the manner known to law.

Writ petition is accordingly disposed of with the above direction. No costs. Consequently, the connected miscellaneous petitions are closed.

dsn

**27-11-2025**

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



To  
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1.The Recovery Officer  
Employees Provident Fund Organisation,  
Dr. Balasundaram Road,  
Coimbatore 641 018.

2.The Enforcement Officer  
Division 14 Regional Office,  
Employees Provident Fund Organisation,  
Dr. Balasundaram Road,  
Coimbatore 641 018



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**N.MALA J.**

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