



W.P(MD)No.1067 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 23.07.2025

CORAM

THE HONOURABLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.1067 of 2025

and

W.M.P(MD)No.698 of 2025

The Manager,
R-2, Puliampatty Co-operative Store Limited,
Aruppukottai-626 101,
Virudhunagar District.

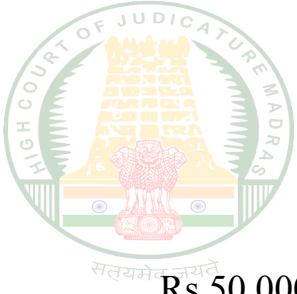
... Petitioner

Vs.

The Assistant Provident Fund Commissioner,
Regional Office, Bhavishya Nidhi Bhavan,
No.1, Lady Doak College Road,
Chokkikulam,
Madurai-625 002.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order passed by the Assistant Provident Fund Commissioner bearing No.TN/RO/MD/MDU/PDC/4523/806/8F/2023, dated 05.10.2023 and No.RO/MD/MDU/4523/RECY/8F/M-6/2024, dated 17.12.2024 and quash the same as illegal and consequently direct the respondent to lift the attachment of all bank accounts of the writ petitioner and further direct the respondent to allow the writ petitioner to pay an amount of



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Rs.50,000/- every month till the entire balance amount of PF dues is paid from out of the subsidy amount which will be released to the writ petitioner store by the Government of Tamil Nadu by stipulating the cut-off date to be 31.12.2025 and pass such further or other orders as this Court.

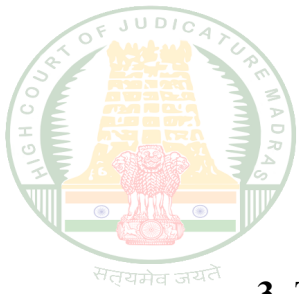
For Petitioner : Mr.R.Thirugnana Sambandam

For Respondent : Mr.R.Ravi Kumar

ORDER

The present writ petition has been filed by the Management of a Co-operative Society challenging the order passed under Section 8F of the Employees' Provident Funds Act and Miscellaneous Provisions Act, 1952.

2. A perusal of the records reveal that orders have been passed under Section 14B of the EPF & MP Act on 15.06.2023, 30.10.2023 and 19.07.2024. For non compliance of these orders, recovery proceedings have been issued. Considering the fact that a statutory appeal provision is available, this Court is not inclined to entertain the writ petition.



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3. These recovery orders have also been issued for non compliance of the orders passed under Section 7Q of the said Act on 15.06.2023, 30.10.2023 and 19.07.2024. As far as the orders passed under Section 7Q of the said Act are concerned, the petitioner Management has been directed to remit a sum of Rs.3,96,637/-.

4. In view of the above said deliberations, this Court is inclined to pass the following order:

a) As far as three orders passed under Section 7Q of the said Act covering a sum of Rs.3,96,637/- is concerned, the petitioner Management is directed to remit the amount in 10 equal monthly installments starting from August 2025 onwards. In case of any default, the respondent authorities are at liberty to proceed in accordance with law.

b) As far as a sum of Rs.14,77,057/- arising out of three orders under Section 14B of the said Act is concerned, the petitioner is directed to approach the Appellate Authority challenging the said orders.

c) In case, if an appeal is presented on or before **29.08.2025**, the same shall be entertained by the Appellate Authority without any reference to the period of limitation.



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5. With the above said observations, this writ petition stands disposed of.

There shall be no order as to costs. Consequently, connected Miscellaneous
Petition stands closed.

23.07.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes
BTR

To

The Assistant Provident Fund Commissioner,
Regional Office, Bhavishya Nidhi Bhavan,
No.1, Lady Doak College Road,
Chokkikulam,
Madurai-625 002.



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R.VIJAYAKUMAR, J.

BTR

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