



WP(MD)No.2234 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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Dated : 14.10.2025

CORAM

THE HON'BLE MR.JUSTICE B.PUGALENDHI

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The Assistant Provident Fund Commissioner,
Employees Provident Fund Organisation,
Regional Office No.1,
Lady Doak College Road,
Chokkikulam, Madurai – 625 002.

... Petitioner

versus

1.The Presiding Officer,
Employee's Provident Fund Appellate Tribunal,
CGIT cum Labour Court, Chennai – 600 006.

2. Madurai Nadar Uravinmurai Jeyaraj Nadar,
Higher Secondary School Paribalana Sabai,
Thro' its Secretary P.Surendran,
Nagamalai Pudukottai,
Madurai – 625 019.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India to issue a Writ of certiorari calling for the records pertaining to the impugned order of the 1st respondent6 CGIT cum EPF Appellate Tribunal, Chennai in EPFA 454/2017/-ATANo.993(13)/14 dated



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05.10.2020 and quash the same by confirming the order passed by the Assistant Provident Fund Commissioner, Madurai under Section 14B of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 in his proceedings No.TN/RO/MDU/57831/M2/PDC/LD/2014, dated 09.09.2014.

For Petitioner : Mr.A.John Xavier
For R2 : Mr.G.Arunachalam
For R1 : No Appearance

ORDER

The Employees Provident Authority has preferred this writ petition as against the order of the EPF appellate tribunal dated 05.10.2020 passed in EPFA 454/2017/-ATANo.993(13)/14. The EPF authority has initiated proceedings as against the 2nd respondent establishment under Section 14B of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 [the EPF Act] for the belated payment of employees provident fund contribution for the period from June 1992 to September 2006. Initially by order dated 10.01.2008 the liability was fixed as



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Rs.22,93,843/- for the period from June 1992 to September 2003.

While so the EPF authority passed an order of damages under Section 14 B of the EPF Act to the extent of Rs.23,09,434/- for the said belated contribution. As against this order levied under Section 14B of the EPF Act, the 2nd respondent preferred an appeal before the EPF appellate tribunal and the appeal was partly allowed by modifying the damages to 25%, considering Covid-19 pandemic. As against this order of the EPF appellate tribunal, the EPF authority has filed this writ petition.

2.The learned counsel for the EPF authority by referring to paragraph No.8 of the impugned order submits that the findings of the appellate tribunal on the necessity for *mens rea* and the *actus reus* as per the decisions of the Hon'ble Supreme Court referred to in the impugned order are no longer good law in view of the judgment of the Hon'ble Supreme Court in ***Horticulture Experiment Station Gonikoppal Vs Regional Provident Fund Organisation*** reported in (2022) 2 SCC 516, wherein the Hon'ble Supreme Court has held that *mens rea* or *actus reus*



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is not an essential element for imposing penalty or damages for breach of civil obligations and liabilities.

3.The learned counsel for the respondent establishment submits that the liability under Section 14B of the EPF Act was determined as Rs.22,93,843/-, whereas the damages has been arrived at Rs.23,09,434/-, more than 100% of the liability arrived under Section 7A of the EPF Act. The appellate tribunal has also considered the Covid-19 pandemic and has modified the order and therefore, there is no necessity to interfere with the order of the appellate tribunal.

4.This court has considered the rival submissions made and perused the materials placed on record.

5.The damages under Section 14 of the EPF Act can be levied as per paragraph 32A of the EPF scheme. In this case the liability arrived under Section 7A of the EPF Act for the period from June 1992 to September 2003 is only Rs.22,93,843/-, whereas the damages levied under Section 14B of the EPF Act is Rs.23,09,434/-, more than the



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liability arrived under Section 7A of the EPF Act. Moreover the appellate tribunal has considered the case of the establishment and also Covid-19 pandemic during the relevant point of time and modified the quantum of damages under Section 14B of the EPF Act. Though the EPF appellate tribunal has made observation on the necessity of actus reus or men rea for the belated payment, which no longer holds good, this court is satisfied on the modification order since the quantum of damages has been levied more than the liability and it has also been levied during Covid-19 pandemic and therefore, this court is not inclined to entertain this writ petition.

6. Accordingly, this writ petition is dismissed. No costs. Consequently connected miscellaneous petition is closed.

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B.PUGALENDHI, J.

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