

WP(MD)No.2593 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 14.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

WP(MD)No.2593 of 2022

and

WMP(MD)No.2298 of 2022

M/s.C.S.I.Kanyakumari Diocese,
Represented by its Secretary,
V.Asokan Solomon,
71A, Dennis Street,
Nagercoil – 629 001
Kanyakumari District.

... Petitioner

versus

The Employees Provident Fund Organization
Rep. by its Regional Provident Fund
Commissioner – II,
Sub-Regional Office,
65A, Water Tank Road, Nagercoil,
Kanyakumari District 629 001.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records on the file of the respondent in Order No.TN/NGL/55043/7Q/PDC-32/2021, dated 10.12.2021 in levying interest under Section 7Q of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 and quash the same.

For Petitioner : No appearance



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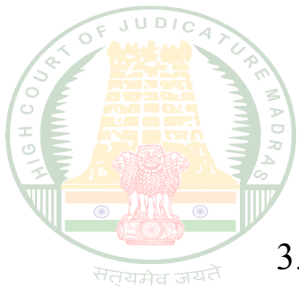
For Respondent : Mr.N.Dilipkumar

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ORDER

The petitioner/CSI Kanyakumari Diocese has filed this writ petition as against the order passed by the respondent/EPF Authority in Order No.TN/NGL/55043/7Q/PDC-32/2021, dated 10.12.2021, in levying interest under Section 7Q of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 (hereinafter referred to as “the Act”).

2. Admittedly, the petitioner has belatedly paid the contribution between March 2013 to July 2015 for the period from September 2012 to January 2013. Therefore, an enquiry was contemplated. Thereafter, the EPF Authority has passed an order levying penalty under Section 14B of the Act and also passed another order levying interest under Section 7Q of the Act. As against the order passed by the EPF Authority, levying penalty under Section 14B of the Act, the petitioner has preferred a statutory appeal. As against the order passed by the EPF Authority, levying interest under Section 7Q of the Act, the present writ petition has been filed.



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3. When this writ petition was taken up for hearing on 09.10.2025, there was no representation for the petitioner. Therefore, the Registry was directed to list this writ petition today under the caption “For Dismissal”. Even today, there is no representation for the petitioner.

4. The learned counsel for the respondent/EPF Authority submits that pending this writ petition, the liability of interest fixed by the Authority under Section 7Q of the Act as well as the damages levied under Section 14B of the Act were recovered by issuing a recovery order under Section 8-F of the Act. According to him, the subject amount in this writ petition levied under Section 7Q of the Act was already recovered in the month of March 2022. Therefore, nothing survives in this writ petition.

5. Since there is no representation for the petitioner, this writ petition is closed by recording the submission of the learned counsel for the EPF Authority. No costs. Consequently, connected miscellaneous petition is closed.

14.10.2025

NCC : Yes/No
Index : Yes/No
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