



W.P.(MD) No.4713 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 27.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

W.P.(MD) No.4713 of 2025

and

W.M.P.(MD) Nos.3397, 3398, 3400 & 3402 of 2025

A.1447, Kodalvavi Primary
Agricultural Cooperative
Society Ltd.,
rep.by through its Secretary
Srirengapuram Post
Dindigul-624 622

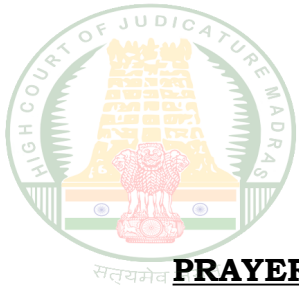
... Petitioner

-VS-

1.The Assistant Provident
Fund Commissioner
Employees' Provident
Fund Organization
Regional Office
Bhavishya Nidhi Bhavan
Chokkikulam
Madurai-625 002

2.The Recovery Officer
Employees Provident
Fund Organisation
Regional Office
Bhavishya Nidhi Bhavan
Chokkikulam
Madurai-625 002

... Respondents



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PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorarified mandamus to quash the orders passed under Section 8F of the EPF Act in TN/MD/MDU/DO/DGL/37938/PDC/M-15/8F/2024, dated 17.12.2024 and permit the petitioner to remit the interest into the orders passed under Section 7Q of the EPF Act in Diary No.718/2023, dated 04.06.2024 of Rs.5,99,848/- in 12 equal monthly instalments and also permit the petitioner to file an appeal against the order passed under Section 14B of the EPF Act in Diary No.718 of 2023, dated 04.06.204, by condoning the delay.

For Petitioner : Mr.V.O.S.Kalaiselvam

For Respondents : Mr.R.Ravi Kumar

ORDER

Heard Mr.V.O.S.Kalaiselvam, learned counsel for the petitioner and Mr.R.Ravi Kumar, learned counsel appearing for the respondent - Employees' Provident Fund Organisation.

2. Considering the nature of the relief sought in the present writ petition, this Court does not deem it necessary to keep the matter pending as there is nothing to decide the matter on merits.



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3. The petitioner - Society is challenging the order in TN/MD/MDU/DO/DGL/37938/PDC/M-15/8F/2024, dated 17.12.2024, passed by the first respondent, whereby the account maintained by them with DCC Bank, Kannivadi Branch, Dindigul, is attached for recovery of a sum of Rs.5,99,848/- being the amount due under the order, dated 04.06.2024, passed by the first respondent, under Section 7Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (in short, "the Act, 1952") and also the damage amount of Rs.11,63,142/- due under Section 14B of the Act, 1952.

4. The petitioner - Society is seeking indulgence of this Court to permit them to pay the interest amount in 12 equal monthly installments and also to permit them to avail the appeal remedy available under Section 7-I of the Act, 1952 insofar as the damages awarded *vide* Diary No.718 of 2023, dated 04.06.2024, under Section 14B of the Act, 1952, is concerned.

5. This matter earlier came up for consideration on 24.02.2025 and the same was adjourned to today to enable the learned counsel for the respondent - EPF Organisation to get instructions in this matter.



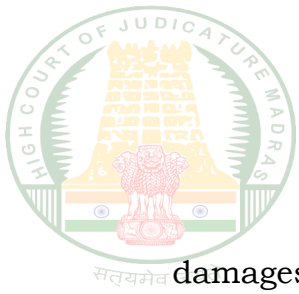
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6. Today, when the matter is taken up for consideration, it is brought to the notice of this Court that several coordinate Benches of this Court have considered the similar aspect and with a view to see that the Establishment clears the dues towards interest, permitted the dues to be paid in installments and also permitted the Establishment to prefer appeal against the order passed under Section 14B of the Act, 1952, beyond the period of limitation that is prescribed under the statute by considering the facts and circumstances of the each case.

7. In the present writ petition, the petitioner - Society is only seeking indulgence to permit them to avail the remedy of appeal against the order passed by the first respondent under Section 14B of the Act, 1952, as there is no power conferred upon the Appellate Tribunal to condone the delay beyond sixty days.

8. Considering the fact that the petitioner - Society has expressed its willingness to clear the entire interest amount of Rs.5,99,848/-, though in twelve equal monthly installments, this Court is inclined to exercise its discretionary power under Article 226 of the Constitution of India to permit the petitioner - Society to avail the remedy of appeal as their liability to pay



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damages under Section 14B of the Act, 1952, is to be examined by the Appellate Tribunal taking into consideration the guidelines laid down by the Full Bench of this Court.

9. Insofar as the payment of interest is concerned, the petitioner - Society is seeking 12 equal monthly installments for payment of Rs.5,99,848/-, which this Court considers that the same is unreasonable and considering the fact that the order passed under Section 7Q of the Act, 1952 was passed as early as on 04.06.2024, this Court deems it appropriate to permit the petitioner - Society to clear the entire interest amount due under the order dated 04.06.2024, within six equal monthly installments commencing from 15.03.2025. Accordingly, the petitioner is permitted to pay the interest amount within six equal monthly installments commencing from 15.03.2025. In case, if the petitioner commits default in any two consecutive monthly installments, the respondent - EPF Organisation is at liberty to take further action in accordance with law.

10. Further, the petitioner is also permitted to avail the remedy of appeal available under Section 7-I of the Act, 1952, within a period of thirty (30) days from today. In case the petitioner files any appeal against the order in Diary No.718 of 2023, dated 04.06.2024, passed by the first respondent,



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within the time as stipulated above, the same shall be entertained by the Appellate Tribunal without reference to the period of limitation as prescribed under the Act, 1952 and dispose of the same on merits and in accordance with law, as expeditiously as possible.

11. Subject to the above directions, the order dated 17.12.2024, passed in TN/MD/MDU/DO/DGL/37938/PDC/M-15/8F/2024, by the first respondent, is set aside.

12. Accordingly, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

27.02.2025

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

Note to Office:
Issue order copy by 03.03.2025.

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MUMMINENI SUDHEER KUMAR, J.

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