



WP(MD)Nos.13329 of 2021 and 20374 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 24.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

**WP(MD)Nos.13329 of 2021 and 20374 of 2022
and
WMP(MD)Nos.10314 of 2021 and 22182 of 2023**

in WP(MD)No.13329 of 2021

The Assistant Provident Fund Commissioner,
Employees Provident Fund Organisation,
Regional Office,
Lady Doak College Road,
Chokkikulam, Madurai –625 002.

...Petitioner

Vs

1.The Presiding Officer,
Employees' Provident Fund Appellate Tribunal,
New Delhi.

2.Jai Renga Mills Pvt Ltd,
Rep by its Authorised Signatory / Manager,
S.Mahendran, No.47, Tenkasi Road,
Rajapalayam, Virudhunagar District,
PIN – 626 117.

...Respondents

PRAYER: Writ Petitions 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 respondent EPF Appellate Tribunal in its proceedings bearing in ATA No.432(13) 2014 dated 24.11.2014 and set



WP(MD)Nos.13329 of 2021 and 20374 of 2022

aside the same and confirm the order passed by the Assistant Provident Fund Commissioner, Madurai under Section 14B of the Employees' Provident Fund Commissioner, Madurai under Sec.14B of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 in his proceedings No.TN/RO/MDU/1034/Circle 9/PDC/LD/2014 dated 09.05.2014.

For Petitioner : Mr.John Xavier.A

For Respondent : Mr.S.Karthick
No.2

in WP(MD)No.20374 of 2024

Jai Renga Mills Pvt Ltd,
Rep by its Authorised Signatory / Manager,
S.Mahendran, No.47, Tenkasi Road,
Rajapalayam, Virudhunagar District,
PIN – 626 117.

...Petitioner

Vs

1.The Assistant Provident Fund Commissioner,
Employees Provident Fund Organisation,
Regional Office,
Lady Doak College Road,
Chokkikulam, Madurai –625 002.

2.The Presiding Officer,
Employees' Provident Fund Appellate Tribunal,
New Delhi.

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WP(MD)Nos.13329 of 2021 and 20374 of 2022

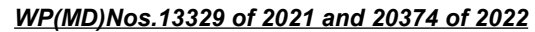
PRAYER: Writ Petitions filed under Article 226 of the Constitution of India to issue a writ of certiorari call for the records relating to the impugned proceedings issued by the 1st respondent in his proceedings No.TN/RO/MDU/10314/M-11/PDC/7Q/2020 dated 16.07.2020 and consequent proceedings issued by the 2nd respondent No.MD/MDU/DO/SVKS/10314/M-11/8F/2022 dated 25.07.2022 and quash the same was illegal

For Petitioner : Mr.S.Karthick

For Respondent : Mr.John Xavier.A
No.2

ORDER

The establishment / Jai Ranga Mills Pvt Ltd has filed a writ petition in WP(MD)No.20374 of 2022 as against the order of EPF authority passed under Section 7Q of the Employees' Provident Fund and Miscellaneous Provident Funds Act [in short 'the EPF Act'] Act dated 16.10.202 and the consequential order passed under section 8F of the EPF Act. The other writ petition in WP(MD)No.13329 of 2021 has been filed by the EPF organisation as against the orders of the 1st respondent EPF appellate tribunal in ATA No.432(13) 2014.



3. The establishment is covered under the Employees' Provident and Miscellaneous Provident Funds Act and allotted with an EPF. The EPF authority found that the establishment had not paid the contribution for the period from March 2011 to February 2013, levied enquiry and levied damages under Section 14B of the EPF Act by order dated 09.05.2014, which was challenged before the EPF appellate tribunal. The appellate tribunal allowed the appeal by reducing the damages to 5%, considering the submission made by the establishment and directed the establishment to deposit 5% amount, 5% of the amount levied under Section 14B of the EPF Act. The authority has levied a sum of Rs.5,01,113/- towards damages under Section 14B of the EPF Act and claimed interest for this amount under Section 7Q of the Act as Rs.2,81,515/-, for the belated payment for the period from September 2011, February 2012, June 2012 and August 2012 to November 2013.



WP(MD)Nos.13329 of 2021 and 20374 of 2022

4.This court considered the rival submissions made.

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5.After elaborate arguments, the learned counsel for the establishment admitted that there is an error in the calculation of interest arrived at under Section 7Q of the EPF Act. Insofar as WP(MD)No.13329 of 2021 is concerned as against the order passed on 24.11.2014 in ATA No.432(13) 2014 the authority has preferred to file this writ petition only in the year 2021. The organisation is having a battalion of counsel and team of legal experts. However this writ petition has been filed with a delay of 7 years. The reason for the delay is they have not received the copy of the order passed in ATA No. 432(13) 2014. The appeal has been defended by the authority before the tribunal and therefore, this court is not inclined to accept the reasons for the inordinate delay of 7 years in preferring the writ petition in the year 2021 challenging the order passed on 24.11.2014. Therefore, this writ petition filed by the EPF authority in WP(MD)No.13329 of 2021 is dismissed on the ground of laches and delay.



WP(MD)Nos.13329 of 2021 and 20374 of 2022

6.The tribunal has modified the order of damages as 5%, considering the fact that the establishment has been closed down and contribution and interest has also been paid. With regard to WP(MD)No.20374 of 2022, this court is of the view that there is an error in the calculation of the amount and therefore, this writ petition is disposed of and the demand is set aside with a direction to the respondents to reassess the quantum of interest. Accordingly, WP(MD)No.20374 of 2022 is disposed of. No costs. Consequently connected miscellaneous petitions are closed.

24.09.2025

DSK

To

1.The Assistant Provident Fund Commissioner,
Employees Provident Fund Organisation,
Regional Office,
No.2, Lady Doak College Road,
Chokkikulam, Madurai – 2.

2.The Recovery Officer,
Employees Provident Fund Organisation,
No.1, LDC Road, Chokkikulam,
Madurai – 625 002.



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WP(MD)Nos.13329 of 2021 and 20374 of 2022

B.PUGALENDHI.J.,

DSK

**WP(MD)Nos.13329 of 2021
and 20374 of 2022**

24.09.2025