



W.P(MD)Nos.16763, 16764 & 16766 of 2019

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
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DATED: 07.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P(MD)Nos.16763, 16764 & 16766 of 2019 and
WMP(MD) Nos.13365, 13366, 13368 & 13370 of 2019

W.P(MD)No.16763 of 2019:-

M/s.C.S.I.Kanyakumari Diocese,
Represented by its Secretary,
S.Byiu Nizeth Paaul,
71A, Dennis Street,
Nagercoil – 629 001.
Kanyakumari District.

... Petitioner

Vs

1.The Employees Provident Fund Organization,
Rep by its Regional Provident Fund Commissioner II,
Sub Regional Office, 66, Water Tank Road,
Nagercoil, Kanyakumari Dist.

2.The Manager,,
IDBI Bank,
169-23, Denmission Road,
Nagercoil.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, to direct



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the first respondent to refund the amount of Rs.38,25,563/- with interest collected by the 1st respondent by issuing the proceeding under section 8F of the Employee Provident Fund and Miscellaneous Provisions Act in No.TN/NGL/55043/PDC/8F/2018, dated, 17.11.2018.

For Petitioner	: No appearance
For R1	: Mr.M.Mahaboob Athiff
For R2	: No appearance

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Nagercoil – 629 001.
Kanyakumari District.

... Petitioner in
both WPs

Vs

The Employees Provident Fund Organization,
Rep by its Regional Provident Fund Commissioner II,
Sub Regional Office, 66, Water Tank Road,
Nagercoil, Kanyakumari Dist.

...Respondent in
both WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the



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respondent in his order Nos. TN/NGL/55043/14B/PDC-32/2018 and TN/NGL/55043/7Q/PDC-32/2018, dated 31.10.2018, in levying damages under Section 14B of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952, in levying interest under Section 7Q of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 and quash the same and consequently direct the respondent to consider the representation of the petitioner, dated 06.08.2018 and grant to the petitioner the legible copy of the calculation sheet in Annexure-A of the show cause notice, dated 26.06.2018 and the details of the calculation of the interest and after granting to the petitioner an opportunity to submit reply and a personal hearing.

For Petitioner : No appearance
For Respondent : Mr.M.Mahaboob Athiff
(In both WPs)

COMMON ORDER

WP(MD) No.16763 of 2019 was filed by the C.S.I.Kanyakumari Diocese, Kanyakumari District, to direct the Employees Provident Fund Organization/the first respondent to refund a sum of Rs.38,25,536/- with interest, which was collected from the petitioner.



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2.WP(MD) Nos.16764 & 16766 of 2019 were also filed by the C.S.I.Kanyakumari Diocese, Kanyakumari District, challenging the order passed by the first respondent under Section 14B & 7Q of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 and to grant calculation of the proposal for levy of damage and interest.

3.In earlier occasion, when these writ petitions were taken up for hearing, the learned counsel appearing for the EPF authority has raised a preliminary objection that the petitioner/Diocese is not a legal entity to file writ petitions before this Court, for which, the learned counsel for the petitioner claimed that the petitioner Diocese is incorporated as a Company under the Companies Act and also requested some time to produce the relevant documents. Therefore, these writ petitions were ordered to be listed on various dates and finally on 06.11.2025. On 06.11.2025, when these matters were taken up for hearing, there was no representation for the petitioner/Diocese. Therefore, the Registry was directed to



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list these matters today (07.11.2025). Even today, there is no representation for the petitioner/Diocese.

4.In fact, the question of maintainability has been raised by the learned counsel for the EPF authority even in the month of April 2025, however, it has not yet been addressed by the petitioner counsel so far. In order to provide an opportunity to the petitioner, this Court has also adjourned the matters several times, to counter the objection raised by the EPF authority.

5.Despite of providing sufficient opportunities, there is no representation for the petitioner. Therefore, these matters are listed today under the caption "for dismissal". Even today, there is no representation for the petitioner.

6.The learned counsel appearing for the EPF authority submits that the petitioner /Diocese is an unincorporated body and therefore, it is neither juristic person nor a legal entity and therefore,



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they cannot maintain these writ petitions. In this regard, the learned counsel has relied on the following Judgments of this Court:-

- i. The Judgment of the Division Bench of this Court, reported in **2009 (5) CTC 398**, in ***the Executive Committee of the Synod Church of South India and another Vs.Rt.Rev.Dr.V.Devasahayam, Bishop in Madras Church of South India Madras Diocese and another.***
- ii. In ***Tamil Evangelical Lutheran Church (T.E.L.C) vas. Rt.Rev.D.Daniel Jayaraj, Bishop of Tranquebar Church and President of Tamil Evangelical Lutheran Church,*** reported in **2021 (1) MWN (Civil) 739**, wherein, this Court has clarified as under:-

23.in the case of Rev.Noble Gambeeran Vs.Peter P.Ponnan, 1999(1) LW 300, this Court has held that without obtaining permission under Order 1, Rule 8, C.P.C., the Suit is not maintainable. No doubt, the Church is an unincorporated body and the same cannot be considered as a legal person. When a separate procedure is provided under Order 1, Rule 8, C.P.C., without complying with the provisions, no Suit



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could be instituted even if their byelaw provide for the same.

7. Even in the typed set of papers filed by the petitioner, they have enclosed the certificate of incorporation, wherein, it is clearly mentioned that "The Church of South India Trust Association" has been incorporated under the Companies Act. However, these writ petitions have been filed by C.S.I. Kanyakumari Diocese, a religious Organization, which cannot maintain these writ petitions.

8. In view of the above cited judgments and also as there is no representation for the petitioner even after providing sufficient opportunity, these writ petitions are dismissed as default. No costs. Consequently, connected Miscellaneous petitions are closed.

07.11.2025

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Internet: Yes
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