



W.P.(MD).No.14423 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.08.2025

CORAM:

THE HONOURABLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.14423 of 2025

and

W.M.P(MD) Nos.10621 and 10622 of 2025

M/s.Annai Velankanni College,
Tholayavattam,
Kanyakumari District – 629 157,
Represented by its Correspondent
Fr.Jesumarian.

... Petitioner

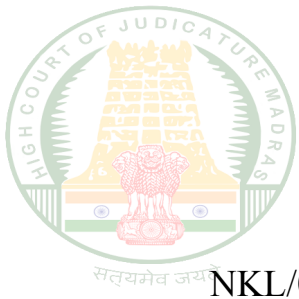
Vs.

1. The Regional Provident Fund Commissioner -II
Employees Provident Fund Organisation,
Regional Office,
65 A, Water Tank Road,
Nagercoil – 629 001.

2. The Recovery Officer,
Regional Office,
Nagercoil,
Employees Provident Fund Organisation,
Regional Office,
65A, Water Tank Road,
Nagercoil – 629 001.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records pertaining to demand letter issued by the first Respondent in No.MD/



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NKL/0029280/PDC/7Q/2025, dated 28.03.2025 assessing interest for the belated remittance at Rs.10,26,636/- Under Section 7Q of the EPF and MP Act for the petitioner's Educational Institution and the consequent Certificate issued by the first respondent in No.RRC No.20250314/MDNKL/0029280/PDC/503/2025, dated 11.04.2025 U/s.8 of the EPF and MP Act and the notice of Demand issued by the second respondent in No.RRC.No. 20250314/MDNKL/0029280/PDC/503/2025, dated 28.04.2025 both in the caption of 7B of the Act to recover interest for belated remittance of Rs.10,26,636/- and quash the same.

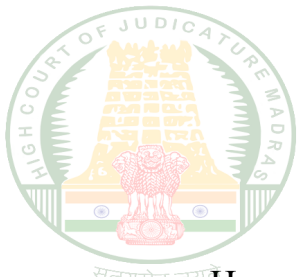
For Petitioner : Mr. Charles Kamalesh M.Appaji

For Respondents : Mr.Mahaboob Athif
Standing Counsel

ORDER

The present Writ Petition has been filed by an Educational Institution challenging the order dated 28.03.2025 passed by the respondent Organisation under Section 7Q of the Employees' Provident Fund Miscellaneous Provisions Act, 1952.

2. According to the learned counsel appearing for the writ petitioner, the contribution amount has been remitted by the establishment in time.



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However, contributions were paid under a different head. On these allegation, two orders came to be passed under Sections 14 B and 7 Q of the Employees' Provident Fund Miscellaneous Provisions Act, on 28.03.2025.

3. Challenging the order passed under Section 14-B of the Employees' Provident Fund Miscellaneous Provisions Act, the establishment has filed W.P.No.17530 of 2025 before the Principal Bench of this Court. This Court was pleased to direct the Management to file an appeal and granted liberty to the Management to file an appeal and directed the appellate Tribunal dispose of the appeal within a period of four months and the attachment order was kept in abeyance till the appeal is decided by the appellate authority.

4. A common defence has been raised, for the order under Sections 14-B as well as the 7 Q of the Employees' Provident Fund Miscellaneous Provisions Act. In such circumstances, in case, if the establishment succeeds before the appellate authority and the order under Section 14-B of the Employees' Provident Fund Miscellaneous Provisions Act, is set aside the same would have an effect in the order passed under Section 7Q of the Employees' Provident Fund Miscellaneous Provisions Act.



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5. In such circumstances, this Writ Petition stands disposed of with a direction to the respondent authorities to keep the Demand Notice under Section 7 Q of the Employees Provident Fund Miscellaneous Provisions Act, in abeyance and proceed in accordance with law, depending upon the outcome of the appeal filed by the establishment before the appellate authority. There shall be no order as to costs. Consequently connected Miscellaneous Petitions are closed.

14.08.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes / No
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R.VIJAYAKUMAR,J.

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