



WP(MD)No.15595 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 15.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

WP(MD)No.15595 of 2023

SPM Oxford Matric Hr Sec School,
Represented by its Correspondent,
Kalanjipatty,
Oddanchatram -62 4619,
Dindigul District.

...Petitioner

Vs

The Assistant Provident Fund Commissioner,
Employees Provident Fund Organisation,
Dindigul District Office,
16-A, RS.Road, Nagal Nagar,
Dindigul – 624 003.

...Respondent

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India to issue a writ of certiorari calling for the records relating to the impugned order dated 28.04.2023 passed by the Central Government Industrial Tribunal, Chennai in EPFA No.162 of 2022 and quash the same as illegal insofar as the direction to deposit 35% of the total dues of Rs.33,21,271 /- determined by the respondent in its 7A order dated 29.07.2022 is concerned.



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For Petitioner : Mr.M.E.Ilango

For Respondent : Mr.John Xavier

ORDER

The petitioner matriculation school is covered under the Employees' Provident Fund and Miscellaneous Provident Funds Act [in short 'the EPF Act']. The respondent EPF authority has conducted an enquiry under Section 7A of the EPF Act and also determined the contribution, liable to be paid by the petitioner to the EPF authority. As against this order passed by the EPF authority under Section 7A of the EPF Act, the petitioner school has filed a statutory appeal under Section 7I of the EPF Act before the EPF appellate tribunal. Any appeal filed before the appellate tribunal shall be entertained by appellate tribunal on deposit of the 75% of the amount determined by the officer under Section 7A of the EPF Act. The proviso enables the appellate tribunal to waive or reduce the amount to be deposited under Section 7O of the EPF Act, however, reasons have to be recorded by the appellate tribunal. While entertaining the appeal filed by the petitioner, the EPF appellate tribunal has passed a conditional order directing the petitioner to deposit 35% of the total dues determined under Section 7A of the EPF Act and directed



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the respondent EPF authority not to take any coercive steps as against the appeal. This order dated 28.04.2022 is challenged by way of this writ petition.

2.The learned counsel by referring to the order passed by this court in WP(MD)No.28738 of 2022, dated 22.12.2022 submits that on the very same issue, the recovery order was passed by the authority under Section 8F of the EPF Act, it was challenged in the said writ petition and this court while entertaining that writ petition has directed the petitioner school to pay a sum of Rs.8,21,271/- to the EPF authority within a stipulated time and also directed the EPF appellate tribunal to dispose of the appeal of the petitioner within a period of 12 weeks. This Court has also granted interim protection in the said writ petition that the EPF authority shall not take any coercive steps as against the petitioner.

3.The learned counsel for the respondent authority submits that the conditional order was passed by the EPF appellate tribunal as per Section 7O of the EPF Act and it cannot be equated with the orders passed under Section 8F of the EPF Act.



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4.This court considered the rival submissions made.

5.The EPF authority determined the contribution liable to be paid by the petitioner school under Section 7A of the EPF Act and also passed an order Section 8F of the EPF Act for recovery of the EPF contribution. In the meantime the petitioner has challenged the order passed under Section 7A of the EPF Act before the EPF appellate tribunal and the appellate tribunal while entertaining the appeal, has passed a conditional order directing the petitioner school to deposit 35% of the total dues determined under Section 7A of the EPF Act. The recovery order was also passed by the authority based on the determination under Section 7A of the EPF Act, which was challenged in WP(MD)No.28738 of 2022, wherein this court by order dated 22.12.2022 disposed of the same as under:

“5.Though larger relied has been sought for by the petitioner in the present writ petition, since the petitioner is ready to deposit a sum of Rs.8,21,271/- (Rupees Eight Lakhs Twenty One Thousand Two Hundred and Seventy One) to the first respondent, without expressing any view on the merits of the case, this Court directs the petitioner to pay a sum of Rs.8,21,271/-



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(Rupees Eight Lakhs Twenty One Thousand Two Hundred and Seventy One) to the first respondent within a period of four weeks from the date of receipt of a copy of this order. The Employees Provident Funds Appellant Tribunal is directed to dispose of the appeal filed by the petitioner within a period of 12 weeks thereafter, if the appeal is otherwise in order. Till the disposal of the appeal, the respondents are directed not to take coercive steps against the petitioner.”

6. In the said writ petition, this court has already directed the petitioner to pay a sum of Rs.8,21,271/- towards contribution arrived at under Section 7A of the EPF Act and also directed the EPF appellate tribunal to dispose of the appeal within a period of 12 weeks. This Court has also granted interim protection directing the respondent authority not to take any coercive steps against the petitioner. Though this order has been passed in the writ petition filed by the petitioner school on the proceedings initiated under Section 8F of the EPF Act, the conditional order has been passed, when already there is a direction to the appellate tribunal to dispose of the appeal within a stipulated time. Therefore, the impugned order of the appellate tribunal directing the petitioner to



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deposit 35% of the determined amount, is set aside with a direction to the appellate tribunal to dispose of the appeal within a period of eight weeks from the date of receipt of a copy of this order.

This writ petition is disposed of with the above directions. No costs.

15.10.2025

DSK

To

1.The Assistant Provident Fund Commissioner,
Employees Provident Fund Organisation,
Regional Office, No.1, Lady Doak College Road,
Chokkukulam, Madurai 625 002.

2.The Presiding Officer,
The Central Government Industrial Tribunal,
Chennai.



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B.PUGALENDHI.J.,

DSK

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