

W.P(MD)No.17234 of 2019

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
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DATED : 11.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.17234 of 2019

and

W.M.P(MD) No.13735 of 2019

CSI Public Matric School,
Represented by its Principal,
Mrs.M.Chandrakantham,
CSI Christ Church Campus,
Azhagiamandapam,
Mulagumoodu Post,
Kanyakumari District – 629 167.

... Petitioner

Vs.

1. The State of Tamil Nadu,
Represented by its
Principal Secretary to Government,
Labour and Employment Department,
Fort St.George, Chennai – 600 009.
2. The Assistant Director (Rev),
(Authorised Officer)
Employees' State Insurance Corporation,
Sub-Regional Office,
Panchdeep Bhavan,
ESIC Complex,
Salai Street, Vannarpettai,
Tirunelveli – 627 003.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying



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this Court to issue a Writ of Mandamus, directing the second respondent herein to defer all further proceedings on the show cause notice issued by him vide No.No. 6600040925000 1302/5220191223/322/19 dated 23.05.2019 against the petitioner's School namely CSI Public Matric School, Azhagiamandapam, Kanyakumari District on the basis of her explanation made before him by RPAD dated 21.06.2019.

For Petitioner : Mr.B.Brijesh Kishore

For R1 : Mr.G.V.Vairam Santhosh
Additional Government Pleader

Fir R2 : Mr.P.Ganapathysamy
Standing Counsel

ORDER

The present Writ Petition has been filed by the Management of CSI Public Matric School challenging the show cause notice issued by the second respondent herein under Section 45-A of the Employees' State Insurance Act.

2. According to the learned counsel appearing for the writ petitioner, the proceedings initiated under Section 45-A of the Employees' State Insurance Act, were clearly barred by limitation, in as much as the period, for which, contribution has been demanded from June 2013 to March 2019, whereas Form – C-18 notice has been issued on **23.05.2019** which is clearly beyond the period of five years.

3. Per contra, the learned Standing Counsel appearing for the second respondent submits that right from the year 2011 onwards, the petitioner, through



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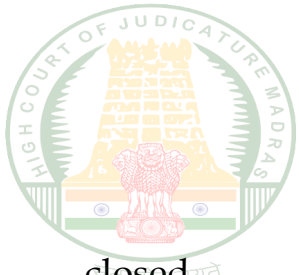
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her association has been litigating their coverage under the Employees' State Insurance Act and their liability to pay contribution. The Writ Petition ultimately came to be disposed of in the year 2020. The present show cause notice under Section 45-A of the Employees' State Insurance Act has been issued on **23.05.2019**, as the entire period under litigation has to be excluded for computing the period of limitation.

4. Considering the facts and circumstances of the case, this Court is of the view that as a matter of right, the writ petition challenging the show cause notice cannot be maintained. It is for the petitioner to give her explanation with regard to the issues raised in the show cause notice. Without giving such explanation, the show cause notice itself cannot be challenged. Further, even as against the orders passed under Section 45-A of the Employees' State Insurance Act, the petitioner is having an effective alternative remedy (*)**"under Section 75 of the Employees' State Insurance Act."** Therefore, the petitioner can very well avail such remedy also.

5. Accordingly, this Court is not inclined to entertain the present Writ Petition. The defences open to the writ petitioner are left open to be raised before the appropriate forum.

6. With the above said observation, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently connected Miscellaneous Petition stands



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Sd/-

Assistant Registrar (CS – II)

(*)Corrected as per order of this Court dated 25/07/2025 made in WP(MD)No. 17234 of 2025

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Sub Assistant Registrar

(CS – I/ II / III /IV)

Madurai Bench of Madras High Court,
Madurai.

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To

1. The Principal Secretary to Government,
Labour and Employment Department,
Fort St.George, Chennai – 600 009.
2. The Assistant Director (Rev),
(Authorised Officer)
Employees' State Insurance Corporation,
Sub-Regional Office, Panchdeep Bhavan,
ESIC Complex, Salai Street, Vannarpettai,
Tirunelveli – 627 003.



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+1 CC to M/s.P.GANAPATHISAMY, Advocate (SR-42553[F] dated 14/07/2025)

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+1 CC to M/s.P.SENRAYAR, Advocate (SR-42570[F] dated 14/07/2025)

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