



W.P.(MD).No.18355 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 14.07.2025

CORAM:

THE HONOURABLE MR.JUSTICE R.VIJAYAKUMAR

W.P(MD)No.18355 of 2025

and

W.M.P(MD) No.14066 of 2025

D.Mohan Babu

... Petitioner

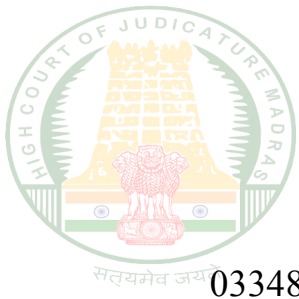
Vs.

1. The Employees' State Insurance Corporation,
Through its Deputy Director,
Mr.Vivek,
Sub Regional Office,
Panchdeep Bhavan,
ESIC Complex,
Salai Street, Vannarpettai,
Tirunelveli – 627 003.

2. The Recovery Officer,
Employees' State Insurance Corporation,
Tirunelveli.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for the records relating to the Impugned Notices such as C-19 Recovery Notice dated 16.05.2025 in No.6600-033480-000-1002/INS/SRO/TLI/698/20/318/25 for the period 09/19 to 12/20, C-18 Actual Notice dated 16.05.2025 in No.6600 –



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033480-000-1002/INS/C-18 Actual SRO/TLI/60/25 for the period 01/21 to 05/22 except 03/21 and C-18 Actual Notice dated 16.05.2025 in No.6600-033480-000-1002/INS/C-18 Actual SRO/TL1/59/25 for the period 01/20, 03/20, 03/21, 04/22, 06/22 and 07/22, of the first respondent, quash the same as illegal and consequently directing the respondents to consider the petitioner's representation dated 23.06.2025 to issue the copy of order under Section 45A of ESI Act.

For Petitioner : Mr.R.Guru Chakkravarthy

For Respondents : Mr.I.Pinaygash
Standing Counsel

ORDER

The present Writ Petition has been filed by an employer challenging the notices issued under Forms C-18 and C-19 of the Employees' State Insurance Act.

2. According to the learned counsel appearing for the writ petitioner, without issuing show cause notice for conducting an enquiry under Section 45-A of the Employees' State Insurance Act, straightaway Forms C-18 and C-19 notices have been issued and as a consequence recovery orders have been passed on 16.05.2025.

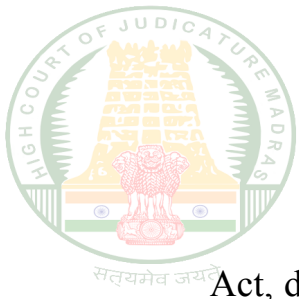


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3. The learned Standing Counsel appearing for the respondents pointed out that at the time of inspection the employer had produced wage register and salary register of concerned employees. It was found that lesser contribution has been paid during the relevant period. Therefore, based upon the records produced by the employer, Form C-18 and Form C-19 notices were issued and it was followed by the impugned recovery order. In such circumstances, when there is no dispute with regard to the liability to pay the contribution amount, there is no question of adjudicating the issue under Section 45-A of the Employees State Insurance Act. Therefore, according to him, without passing an order under Section 45-A of the State Insurance Act, the employer is liable to pay the amount as claimed as Form C-18 and Form C-19 notices.

4. This Court is of the considered opinion that only when there is dispute with regard to the payment of quantum of contribution an enquiry under Section 45-A of the State Insurance Act, is contemplated. In all other cases where the authorities decided the quantum of contribution based upon the documents produced on the side of the employer, the question of adjudicating the same under Section 45-A of the Employees State Insurance



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Act, does not arise. Actual notices were issued under the Form C-18. It is the order of determining the quantum of contribution. Therefore, the present impugned order for recovery is sustainable and there are no merits in the Writ Petition.

5. Accordingly, this Writ Petition stands dismissed. There shall be no order as to costs. Consequently connected Miscellaneous Petition stands closed.

14.07.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes / No
ebsi

To

1. The Deputy Director,
Employees' State Insurance Corporation,
Sub Regional Office,
Panchdeep Bhavan,
ESIC Complex, Salai Street, Vannarpettai,
Tirunelveli – 627 003.

2. The Recovery Officer,
Employees' State Insurance Corporation,
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R.VIJAYAKUMAR,J.

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