



WP(MD)No.17241 of 2014

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 25.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE **B.PUGALENDHI**

**WP(MD)No.17241 of 2014 and
WMP(MD)Nos.1 and 2 of 2014 and
17565 of 2018**

The General Manager,
Heavy Alloy Penetrator Project,
Ministry of Defence,
Trichirappalli – 620 025.

...Petitioner

Vs

1.The Assistant Provident Fund Commissioner (Compliance),
Employees' Provident Fund Organisation,
Sub Regional Office,
Trichirappalli.

2.The State Bank of Travancore,
Represented by its Branch Manager,
HAPP Branch,
Market Centre, HAPP Township,
Trichy – 620 025.

...Respondents

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 orders bearing No.Enf.B4/TN/SRO-TRY/76172/2014-15, dated 04.09.2014 passed by the 1st respondent r/w order bearing Enf.B4/TN/TR/76172/SRO-TRY/2014-15, dated 23.05.2014 passed by the 1st respondent and quash the same.



WP(MD)No.17241 of 2014

For Petitioner : Mr.ARL.Sundaresan,
Additional Solicitor General of India
Assisted by K.Govindaraj,
Deputy Solicitor General of India
For Respondent : Mr.Pinaygash
No.1

ORDER

The petitioner is a central government undertaking producing arms and ammunition to the Ministry of Defence. It is claimed that since the petitioner is a central government undertaking, it is exempted from the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 (in short EPF Act) as per Section 16(1)(b) of the EPF Act.

2.The petitioner management had also engaged certain workers for cleaning and other sanitary works through the contractors and therefore, the EPF authority had initiated proceedings as against the petitioner establishment that the petitioner establishment is liable to pay the EPF benefits to those contract workers. The EPF authority after conducting enquiry had also determined that the petitioner establishment is covered under the EPF Act vide order dated 22.07.2008, with effect from 01.04.2001. This order passed by the EPF authority was challenged by the management before the EPF Appellate Tribunal, New Delhi in ATA



WP(MD)No.17241 of 2014

No.637(13) 2008. However the appeal was dismissed by the appellate tribunal by its order dated 19.10.2010. The order of tribunal dated 19.10.2010 in ATA No.637(13) 2008 was challenged before this court in WP(MD)No.688 of 2011 and this Court by referring to the alternate remedy available under Rule 15 of the EPF Appellate Tribunal (Procedure) Rules, 1997, has disposed of the said writ petition on 24.01.2011, granting liberty to the petitioner establishment to prefer the review application before the appellate tribunal within stipulated time. Accordingly, the review application has been filed before the EPF Appellate Tribunal as against the order passed in ATA No.637(13) of 2008 and the same was rejected by the Tribunal on 26.08.2011.

3. Therefore the establishment has preferred a writ petition before the Hon'ble High Court of Delhi, as against the orders passed by the appellate tribunal, New Delhi in ATA No.637(13)/2008, dated 19.10.2010 and the order dated 26.08.2011. The Hon'ble High Court of Delhi has also entertained the writ petition and also granted an order of interim stay for the orders dated 19.10.2010 and 26.08.2011 in CM.No.19240 of 2012 in WP(C)No.7569 of 2012 dated 02.12.2014.



WP(MD)No.17241 of 2014

It appears that the writ petition is still pending before the Hon'ble High Court of Delhi.

4.While so the EPF authority has proceeded further under Section 7A of the EPF Act and determined a sum of Rs.1,86,79,161/- as liability for the dues from April 2001 to December 2013 by his order dated 23.05.2014 in ENF.B4/TN/SRO-TRY/76172/2014-2015. The EPF authority has also passed a consequential order under Section 8F of the EPF Act dated 01.07.2014 to attach the account of the petitioner establishment for the dues as determined under Section 7A of the EPF Act and the same was informed by his letter dated 04.09.2014 to the 2nd respondent, the Branch Manager, SBI, Tiruvancore, in reference No.B4/TNSRO-TRY/76172/2014-15. As against the proceedings under Section 8F of the EPF Act, communicated to the SBI, Tiruvancore dated 04.09.2014 the petitioner establishment has preferred this writ petition and this court has entertained this writ petition and granted an order of interim stay on 28.10.2014.



WP(MD)No.17241 of 2014

5.The EPF authority has already taken a decision by his proceedings dated 22.07.2008 on the liability of this petitioner establishment under the EPF Act, 1952 and this order dated 22.07.2008 in B.No.TN/TR/76172/SRO-TRY/2008-2009 was challenged before the EPF Appellate Tribunal in ATA No.637(13)/2008 and the order passed by the EPF appellate tribunal dated 19.10.2010 and 26.08.2011 have already been challenged by way of writ petition before the Hon'ble High Court of Delhi in WP(C)No.7569 of 2012 and the Hon'ble High Court of Delhi had entertained that writ petition and granted an interim stay in CM.No.19240 of 2012, dated 02.12.2024 and this writ petition is still pending.

6.Since the liability of the petitioner under the EPF Act is sub judice before the Hon'ble High Court of Delhi and the EPF authority has proceeded under Section 7A of the EPF Act, determining the contribution and also initiated recovery proceedings under Section 8F of the EPF Act, these proceedings are subject to the outcome of the writ petition pending before the Hon'ble High Court of Delhi in WP(C)No.7569 of 2012. Neither the petitioner nor the respondent EPF authority has taken any



WP(MD)No.17241 of 2014

initiative to dispose of the writ petition pending before the Hon'ble High Court of Delhi from the year 2012.

7.This is the only writ petition of the year 2014 pending before this Bench. Since the issue is sub judice before the Hon'ble High Court of Delhi, this court is not inclined to proceed further with this writ petition. The interest of the EPF authority is also protected under Sections 14B and & 7Q of the EPF Act. The petitioner establishment is also a central government undertaking. Therefore, this writ petition is closed. The orders impugned in this writ petition are subject to the outcome of the writ petition pending before the Hon'ble High Court of Delhi in WP(C)No.7569 of 2012 and till the disposal of WP(C)No.7569 of 2012, the orders impugned in this writ petition shall be kept in abeyance. No costs. Consequently connected miscellaneous petitions are closed.

25.11.2025

DSK



WP(MD)No.17241 of 2014

To

WEB COPY

- 1.The Assistant Provident Fund Commissioner (Compliance),
Employees' Provident Fund Organisation,
Sub Regional Office,
Trichirappalli.
- 2.The Branch Manager,
State Bank of Travancore,
HAPP Branch,
Market Centre, HAPP Township,
Trichy – 620 025.



WEB COPY



WP(MD)No.17241 of 2014

B.PUGALENDHI.J.,

DSK

WP(MD)No.17241 of 2014

25.11.2025