



W.P.(MD)Nos.7110 of 2014

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

W.P.(MD)No.7110 of 2014
and M.P.(MD)Nos.1 and 2 of 2014

The Assistant Provident Fund Commissioner,
O/o the Regional Provident Fund Commissioner,
Lady Doak College Road, Chokkikulam,
Madurai District.

... Petitioner

Vs.

1.The Presiding Officer,
Employees Provident Fund Appellate Tribunal,
Scope Minor, Core II, 4th Floor,
Lakshmi Nagar District Centre,
Lakshmi Nagar, New Delhi.

2.M/s. Q.1066 Rajapalayam Consumer's
Co-Operative Whole Sale Mills Ltd.,
Rajapalayam. (Rep Through its Special Officer)

... Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India, to issue a
Certiorarified Mandamus to call for the records relating to the order passed by



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the 1st respondent in A.T.A.No.402(13) 2009 dated 3.8.2011 and quash the same as illegal and consequently direct the 2nd respondent to pay sum of Rs.47,122/-as per the order No.TN/RO/MDU/4219/RO/Circle/M8/PDC/LD/2007 dated 9.10.2007 passed by the APFC, Madurai .

For Petitioner : Mr.K.Murali Sankar

For Respondents : Mr.V.O.S.Kalaiselvam for R2
R1 – Appellate Tribunal

ORDER

This Writ Petition has been filed aggrieved by the order dated 03.08.2011 passed in A.T.A.No.402(13)2009 passed by the EPF appellate Tribunal remanding the matter back to the petitioner for adjudicating the matter afresh.

2. The learned counsel appearing for the petitioner contended that the learned appellate Tribunal clearly erred in directing the petitioner to assess the liability at the rate of 22% p.a. inclusive of interest. According to the learned



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counsel for the petitioner, the learned appellate Tribunal ought not to have included the interest in the said 22% instead the learned appellate Tribunal ought to have left it open to the petitioner to decide the matter afresh in accordance with law.

3. This Court, having perused the entire impugned order, is unable to find any reason for such direction issued by the learned appellate Tribunal including the interest in the said 22% and giving such a specific direction to the petitioner herein, while remanding the matter back to the petitioner. In the absence of any reason, such a direction issued by the learned appellate Tribunal is bound to be declared as perverse and accordingly, the impugned order to the extent of restricting the scope of enquiry by the petitioner as directed in the impugned order is liable to be quashed and accordingly, the impugned order is quashed to that extent. Consequently, the petitioner is permitted to pass appropriate orders in accordance with law on remand, duly taking into consideration the law laid down by the Full Bench of this Court in ***Sun Pressing (P) Ltd. Vs Presiding Officer, EPF Appellate Tribunal*** reported in ***2024(4) CTC 449***. The petitioner



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is further directed to conclude the proceeding as expeditiously as possible at any rate within a period of three months from the date of receipt of a copy of this order.

4. This Writ Petition is disposed of accordingly. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

13.02.2025

Neutral Citation: Yes / No
Index : Yes / No

vsm



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To

The Presiding Officer,
Employees Provident Fund Appellate Tribunal,
Scope Minor, Core II, 4th Floor,
Lakhsmi Nagar District Centre,
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