



W.P.(MD)No.8257 of 2016

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

W.P.(MD)No.8257 of 2016

The Central Board of Trustees
Employees Provident Fund Organisation,
Through its Regional Provident Fund Commissioner,
Regional Office,
Lady Doak College Road,
Chokkikulam,
Madurai-2. ... Petitioner

Vs.

1.M/s.Hajee Karutha Rowthar Howdia College,
Represented by its Principal,
Uthamapalayam,
Theni District.

2.The Presiding Officer,
Employees Provident Fund Appellate Tribunal,
New Delhi. ... Respondents

PRAYER : Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, to call for the records pertaining to the impugned order of the



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second respondent herein in his proceedings bearing A.T.A.No.98(13)2012 dated 23.07.2014 and set aside the same and confirm the order passed by the Assistant Provident Fund Commissioner under Section 7B of the Employees Provident Fund and Miscellaneous Provisions Act in his order dated 12.12.2011.

For Petitioner : Mr.K.Murali Sankar
For R1 : Mr.M.Jerin Mathew

ORDER

This writ petition has been filed by the Central Board of Trustees of Employees Provident Fund Organisation aggrieved by order dated 23.07.2014, passed in A.T.A.No.98(13)2012 reducing the liability of the Respondent No.1 to of Rs.12,46,243/- as against the liability fixed against the Respondent No.1 to the tune of Rs.40,91,719.20/-, under Section 7B of the Employees Provident Fund and Miscellaneous Provisions Act, 1952.

2. Heard Mr.K.Murali Sankar, learned counsel appearing for the petitioner and Mr.M.Jerin Mathew, learned counsel appearing for the first respondent.

3. This Court after having heard the learned counsel appearing on either side and after perusing the materials on record, noticed that the liability of the



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Respondent No.1 was reduced by Rs.23,60,115/- on six heads by the learned Appellate Tribunal and which are dealt with in Paragraphs 4 to 11 of the impugned order. Under each of the heads, the Appellate Tribunal has assigned detailed reasons for exonerating the Respondent No.1 for the amounts covered in the said paragraphs. As against the specific reasons assigned by the Appellate Tribunal, there is nothing stated in the affidavit filed in support of the writ petition neither in finding fault with the reasoning given by the appellate Tribunal nor any material placed before this Court to contradict the conclusion arrived at by the Appellate Tribunal except vaguely raising some grounds without any supporting material. All the findings that are recorded by the learned Appellate Tribunal are on factual aspects and with reference to the material placed before it. In the absence of any specific grounds raised in the affidavit filed in support of the writ petition nor placing any substantial material to contradict the said conclusion arrived at by the Appellate Tribunal, this Court while exercising the certiorari jurisdiction under Article 226 of the Constitution of India cannot interfere with the factual findings recorded by the Appellate Tribunal.



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4. As already noted above, there is not even a single averment to contradict the calculation arrived at by the Appellate Tribunal in all the six heads and thereby reducing the liability of the Respondent No.1 to the tune of Rs. 23,60,115/-. Therefore, this Court does not see any reasons to interfere with the said conclusions arrived at by the learned Appellate Tribunal.

5. However, the only ground that arises for consideration before this Court is, as is raised in the affidavit is with regard to the quantification of the amounts. Admittedly, in the order passed under Section 7B, the Respondent No. 1 was made liable for an amount of Rs.40,91,719/-. Aggrieved against the said order dated 12.12.2011, the Respondent No.1 filed an appeal under Section 7(I) of the Act, 1952 before the Appellate Tribunal.

6. The Appellate Tribunal in all under six heads reduced the liability of the Respondent No.1 by Rs.23,60,115/-. However, in the impugned order, the learned Tribunal came to the conclusion that the Respondent No.1 is liable only for an amount of Rs.12,46,243/-. As rightly contended by the learned counsel for the petitioner, there is an apparent error in calculation of the amount by the



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learned Appellate Tribunal. If the sum of Rs.23,60,115/- for which the Respondent No.1 was exonerated is deducted from out of total liability of Rs.40,91,719/-, the balance would be Rs.17,31,605.20/-. But the learned Appellate Tribunal erroneously come to the conclusion that the liability of the Respondent No.1 is only Rs.12,46,243/-. Therefore, the said error is apparent on the face of the impugned order. Therefore, the same needs to be rectified by this Court. In the light of the above the liability of the Respondent No.1 is fixed at Rs.17,31,604.20/- instead of Rs.12,46,243/- under the impugned order passed by the learned Appellate Tribunal.

7. In the light of the above, the impugned order is quashed and the Respondent No.1 shall be liable to pay Rs.17,31,604.20/- instead of Rs. 12,46,243/-. Accordingly, the writ petition is partly allowed. No costs. There shall be no order as to costs.

Neutral Citation: Yes / No
Index : Yes / No
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