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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.06.2025

CORAM

THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P.(MD)No.25249 of 2019

and

W.M.P(MD)Nos.21834 & 21837 of 2019

The Regional Provident Fund Commissioner,
Employees Provident Fund Organisation,
P.B.No.588, Sree Complex, 'D' Block,
No.18, Madurai Road,
Tiruchirapalli.

...Petitioner

Vs

M/s.Lakshmi Shanmuga Spinning Mills Limited,
Rep. by its Managing Director,
Namanasanmudram,
Pudukkottai District.

...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of Certiorari**, call for the records relating to the order passed by the Employee's Provident Fund Appellate Tribunal, New Delhi, in A.T.A.No.385(13) 2012, dated 11.03.2013, and quash the same as illegal.

For Petitioner : M/s.N.Dilip Kumar

For Respondent : No appearance

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ORDER

The original authority under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, has filed the present writ petition challenging the order passed by the appellate Tribunal, dated 11.03.2013, wherein the quantum of 14B damages has been reduced from Rs.1,14,40,677/- to 5% per annum, primarily on the ground that the original authority has not taken into consideration that there was no *mens rea* on the part of the establishment.

2. According to the learned Standing Counsel appearing for the original authority, the Hon'ble Full Bench in the judgment reported in **2024 (1) Writ Law Reporter 801**, has held that *mens rea* is not an essential requirement for levying penalty under Section 14B of the Act. Hence, he seeks for setting aside the order passed by the appellate Tribunal.

3. A perusal of the order passed by the original authority and the grounds raised before the appellate Tribunal disclose that the respondent Mill has taken a specific stand that they have not been provided with ample opportunity to establish the reason for the belated payment of the contribution amount. In such circumstances, instead of remitting the matter back to the appellate authority, in the interest of justice, the matter could be remitted to the original authority.



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4. In view of the above said deliberations, the order dated 10.04.2012, passed by the original authority and the order of the appellate authority dated 11.03.2013, are hereby set aside and the matter is remitted back to the file of the writ petitioner for passing orders on merits and in accordance with law after providing due opportunity to the respondent.

5. Accordingly, this Writ Petition stands allowed. No costs. Consequently, connected Miscellaneous Petitions are also closed.

13.06.2025

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

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R.VIJAYAKUMAR, J.

RJR

To

The Presiding Officer,
Employee's Provident Fund Appellate Tribunal,
New Delhi.

W.P.(MD)No.25249 of 2019

13.06.2025

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