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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.25254 of 2019

and

W.M.P(MD)Nos.21841 & 21843 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.Srinivasa Engineering Associates,
Rep. by its Managing Director,
Fathima Nagar, Illupur Taluk,
Pudukottai 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.443(13) 2014, dated 13.08.2014, and quash the same.

For Petitioner : M/s.I.Robert Chandrakumar

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 wherein the damages under Section 14B of the EPF Act has been set aside.

2.A perusal of the paragraph No.8 of the order of the appellate Tribunal reveals that the order has been passed on the ground that there is no willful default on the part of the Management in remitting the contribution amount. No mitigating circumstances have been considered by the appellate Tribunal. The Hon'ble Full Bench of our High Court in a judgment reported in **2024 (1) W.L.Reporter 801**, has held that *mens rea* is not an essential requirement for levying penalty under Section 14B of the Act. In such circumstances, unless mitigating circumstances are explained by the Management, the order of damages imposed under Section 14B of the Act cannot be completely set aside.

3.In view of the above said facts, the order of the appellate Tribunal is hereby set aside and the matter is remitted back to the file of the appellate tribunal with a direction to dispose of the appeal within a period of four months



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from the date of receipt of a copy of this order in the light of the decision of the Hon'ble Full Bench cited supra.

4. With the above said observations, 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.25254 of 2019

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