



WP.(MD)No.29744 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 31.10.2025

CORAM :

THE HON`BLE MR.JUSTICE B.PUGALENDHI

WP.(MD)No.29744 of 2025
and WMP.(MD)No.23229 of 2025

M/s.K.K.P.Construction,
Through its Partner Muneeswaran,
No.29/1, Kasthuribai Nagar 3rd Street,
Melur, Madurai District.

... Petitioner

Vs.

1.The Assistant Provident Fund Commissioner,
Employees Provident Fund Organization,
Regional Office,
Bhavishya Nidhi Bhavan,
Chokkikulam, Madurai-625 002.

2.The Enforcement Officer,
Employees Provident Fund Organization,
Regional Office,
Bhavishya Nidhi Bhavan,
Chokkikulam, Madurai-625 002.

3.The Executive Engineer,
TWAD Board,
Planning & Maintenance Division,



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Madurai.

4.The Bank of India,
Anna Nagar Branch,
Madurai.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Mandamus, to forbear the first and second respondents from taking any further action on the basis of the notice dated 19.06.2025 in No. TN/RO/MD/MDU/ 1590462/8F/RECY/M-40/2025, till the final determination of the liability of the petitioner to pay damages in terms of 14(B) of the PF Act is finally decided by this Court in WP.(MD)No.27302 of 2022.

For Petitioner : Mr.R.Aravindan

For R1 & R2 : Mr.R.Ravikumar

For R4 : Mr.M.Ebineezer Prince

ORDER

The petitioner, a Contractor, has filed this writ petition seeking writ of Mandamus forbearing the first and second



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respondents from taking any further course of action based on the notice dated 19.06.2025. This notice was issued by the first respondent under Section 8F of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 [hereinafter referred as 'the Act'].

2.It appears that the petitioner/establishment is covered under the Act and allotted PF.Code in MD/MDU/1590462 with effect from 06.01.2017. The petitioner has failed to pay EPF contribution and therefore, authority under the Act has initiated a proceedings under Section 14B of the Act and has levied damages for the belated payment. The petitioner has not challenged the order passed under Section 14B of the Act. Instead, he has filed a writ petition in the year 2022 in WP.(MD)No.27302 of 2022 wherein this Court by an order dated 02.12.2022 directed the petitioner to pay the liability on five installments. In the year 2023, the petitioner once again filed another writ petition by referring the COVID situation and therefore, this Court remitted



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the matter for fresh consideration. Accordingly, a fresh order has been passed by the EPF authorities on 14.05.2024. The petitioner once again, approached this Court in WP.(MD)No.2582 of 2024, wherein this Court directed the petitioner to pay Rs.1,00,000/- but, he has not paid as directed by this Court. In these circumstances, this order under Section 8F of the Act has been passed by the authority.

3.It is relevant to extract Section 8F(3)(ii) of the Act as under:-

“(ii)A notice under this sub-section may be issued to any person who holds or may subsequently hold any money for or an account of the employer jointly with any other person and for the purposes of this sub-section, the shares of the joint-holders in such account shall be presumed, until the contrary is proved, to be equal”.

4.The notice dated 19.06.2025 is only a proceeding as contemplated under Section 8F(3)(ii) of the Act. The petitioner without challenging the proceedings, has sought for direction.



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Since the proceedings were issued pursuant to the powers conferred to the statutory authority, seeking direction in the present writ petition is not in accordance with law. Accordingly, this writ petition is dismissed with liberty to the petitioner to workout his remedy in the manner known to law. No costs. Consequently, connected miscellaneous petition is closed.

31.10.2025

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

To

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