



WEB COPY



WP(MD)No.33599 of 2025

WP(MD)No.33599 of 2025

B.PUGALENDHI, J

This Writ Petition is listed today under the caption for 'being mentioned'.

2.The learned counsel appearing for the respondent submits that Mr.I.Robert Chandra Kumar, learned counsel has appeared for the respondent in WP(MD) No.33599 of 2025. However, in the order, dated 28.11.2025, it has been wrongly mentioned as Mr.I.Pinaygash and therefore, the name of the respondent counsel may be ordered to be rectified.

3.In view of the above, Registry is directed to change the name of the respondent counsel as "**Mr.I.Robert Chandra Kumar**" in WP(MD) No.33599 of 2025, dated 28.11.2025 and issue corrected copy of the order forthwith.

12.12.2025

vrn

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B.PUGALENDHI, J.

vrn

Order made in
WP(MD)No.33599 of 2025

12.12.2025



WP(MD)No.33599 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH
COURT

DATED : 28.11.2025

CORAM :

THE HON`BLE MR.JUSTICE B.PUGALENDHI

WP.(MD)No.33599 of 2025
and
WMP.(MD)No.26968 of 2025

M/s Municipal Council,
Panruti,
Cuddalore-607001.
Through its Commissioner

... Petitioner

Vs.

The Assistant Provident Fund Commissioner,
(Compliance)
Employees' Provident Fund Organization,
P.B.No.588, Sree Complex 'D' Block,
No.18, Madurai Road,
Trichy-620 008.

... Respondent

Prayer : Writ Petition filed under Article 226 of the



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Constitution of India, praying for the issuance of Writ of Certiorarified Mandamus, to call for the records from the file of the respondent herein No.CB/TRY/ENF/C2/81713/8F Order/1/2025-26 dated 08.10.2025 passed under Section 8F of EPF Act and to quash the same and direct the respondent not to take any coercive action till the Appeal filed by the petitioner is admitted by the EPF Appellate Tribunal.

For Petitioner : Mr.C.Karthikeyan

For Respondent : Mr.I.Pinaygash

ORDER

The petitioner/Municipal has filed this writ petition as against the order of attachment passed under Section 8F of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 [hereinafter referred as 'the Act'] and the consequent order dated 08.10.2025.



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2.The order of attachment has been passed by the respondent pursuant to the order passed under Section 7A of the Act determining the liability of the petitioner/Municipality. According to the petitioner, the order passed under Section 7A of the Act dated 14.07.2025 has been challenged by way of an appeal before the EPF appellate Tribunal within the period prescribed under the statute and it has also been numbered as EPFA.No.320 of 2025 and it is listed for admission, on 05.12.2025. While so, in the meantime, this impugned order of attachment and the consequent order dated 08.10.2025

3.According to the learned counsel appearing for the petitioner, they are having good case before the appellate



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Tribunal. He further submits that it is mandate that at the time of admission, they have to deposit the amount as directed by the appellate Tribunal. In the event, if the petitioner's account is attached, the right of the appeal by depositing before the appellate Tribunal would be affected and therefore , the learned counsel seeks interference of this Court.

4.The learned counsel appearing for the respondent raised serious objections that the petitioner is liable to pay contribution for the period from 2011 to 2020. He further disputed that the statutory appeal has not been filed within the prescribed time limit.

5.The statute prescribes the period of limitation for filing any appeal as against the order passed under Section 7A of



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the Act as 60 days. However, on the discretion of the appellate Tribunal, the appeal can be entertained within 120 days from the date of the order. The learned counsel for the petitioner has relied on the circular issued by the Additional Central Provident Fund Commissioner (Headquarters), New Delhi, which was issued by following the judgment of the Bombay High Court and confirmed by the Hon'ble Supreme Court by an order dated 23.01.2023 as under:-

Hon'ble Bombay High Court in its judgment dated 22.02.2022 in WP.No.7814 of 2022 (Bhiwandi Nizampur Municipal Corporation Vs. The Regional Provident Fund Commissioner II, Regional Office, Thane) has held as under:-

"9(b). The respondents are ordered that henceforth, in any matters u/s. 7A, there shall be no order directing the assessee to deposit the amount within the appeal period since it creates an embargo on the rights of the assessee to avail of the remedies



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permissible under the EPF and MP Act, 1952.

9(c). The respondent authorities are hereby directed that henceforth in all matters u/s. 7A Assessment, steps u/s. 8F shall not be initiated until the Appeal period as prescribed u/s. 7-I is exhausted.

10. The learned Registrar (Judicial) is directed to circulate this order to all the Regional Provident Fund Commissioners in India and the directions should be followed scrupulously."

By referring the above circular, the learned counsel for the petitioner submits that Section 8F proceedings has been initiated, even before the completion of period by which the appeal can be entertained by the appellate Tribunal and therefore, on this ground also the learned counsel seeks interference of this Court.

6.This Court has considered the submissions made on



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either side and perused the available records.

7.The petitioner/Municipal is within the jurisdiction of the Principal Seat of this Court, however, the order under Section 8F of the Act has been passed by the EPF authority which lies within the jurisdiction of this Bench.

8.For the liability of the EPF contribution of the petitioner for the year 2011-2020, contribution was derived by the EPF contribution authority only on 14.07.2025. As against this order under Section 7A of the Act, the petitioner is having statutory appeal remedy before the EPF appellate Tribunal under Section 7I of the Act and it has to be filed within 60 days. However, Section 7(2) of the Tribunal Procedure Rules, 1997 enables the appellate Tribunal to entertain the appeal, it it has been filed within a period of 120 days. The petitioner



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claims that he has filed the appeal in EPFA.No.320 of 2025 within this extended time limit and it is listed for admission, on 05.12.2025. Section 7O of the Act mandates for certain amount to be deposited before the appellate Tribunal as per the directions of the appellate Tribunal. In the event, if this order is not interfered, then the petitioner would be affected and he cannot pursue with the statutory appeal, which has already been filed.

9.In view of the above, this Court suspends the impugned order dated 08.10.2025 till 07.01.2026 enabling the petitioner to pursue the appeal before the appellate Tribunal. In the event, if the petitioner fails to get any interim order from the Tribunal, within this stipulated period, then, the impugned order shall be revived and can be prosecuted.



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Accordingly, this writ petition is disposed of. No costs.

Consequently connected miscellaneous petition is closed.

28.11.2025

NCC : Yes/No

Index : Yes/No

Internet:Yes

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Note: Issue order copy on 01.12.2025

To

The Assistant Provident Fund Commissioner,
(Compliance)
Employees' Provident Fund Organization,
P.B.No.588, Sree Complex 'D' Block,
No.18, Madurai Road,
Trichy-620 008.

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