



WP.(MD)No.32701 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 14.11.2025

CORAM :

THE HON`BLE MR.JUSTICE B.PUGALENDHI

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and

WMP.(MD)No.25799 of 2025

M/s. The Indian Missionary Society Tirunelveli,
11B, Trivandrum Road,
Palayamkottai, Tirunelveli-627002
Represented by its General Secretary

... Petitioner

Vs.

Regional Provident Fund Commissioner-II,
Bhavishya Nidhi Bhawan,
N.G.O.'B' Colony,
Tirunelveli-627 007.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of Writ of Certiorarified Mandamus, to call for the records relating to the impugned order passed by the respondent in his proceedings No.CBE/TNY/RO/PDC 1(3)/ MDTNY167822000/ C-11 / 7Q / 2025 dated 29.10.2025 and quash the same as illegal and consequently direct the respondent to accept the payment of demanded interest amount of Rs.1,52,74,616/- in 60 monthly installments by considering the petitioner's representation dated 06.11.2025.



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For Petitioner : Mr.M.Jerin Mathew

For Respondent : Mr.A.John Xavier

ORDER

The petitioner is a registered Society and also covered under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952[hereinafter referred as 'the Act']. The petitioner/Society has filed this writ petition as against the order passed by the respondent dated 29.10.2025. By this impugned proceedings, the respondent has directed the petitioner/Society to pay a sum of Rs.1,52,74,616/- as interest for the belated payment of EPF contribution for the period from April 2015 to August 2018. The petitioner, in fact, has prayed for payment of this amount in 60 installments.

2.The learned counsel appearing for the petitioner submits that the Society was originally exempted from paying contribution, as per Section 16(2)



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of the Act. However, it has been withdrawn by the EPF authority on 01.04.2015. The petitioner claims that they were not aware of the withdrawal order and therefore, there was a delay in payment of EPF contribution from April 2015 to August 2018. Thereafter, they have paid the contribution, belatedly and therefore, the respondent has initiated a proceedings under Section 14B of the Act and levied damages and also interest as Rs.1,52,74,616/-, for the belated payment of contribution. Considering the present situation, it is very difficult for the petitioner/Society to pay this amount in lump sum and therefore, the learned counsel for the petitioner seeks permission to pay the amount in monthly installments.

3.Heard the learned counsel on either side and perused the available records.

4.Admittedly, the petitioner has paid the EPF contribution for the period from April 2015 to August 2018 belatedly. The petitioner claims that they were exempted from paying contribution under Section 16(2) of the Act and it has been withdrawn on 01.04.2015 and the petitioner/Society are not aware of the same.



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5.Considering the above stand taken by the petitioner, this Court is inclined to provide some concession for paying interest portion as demanded through the impugned proceedings. Accordingly, the petitioner is directed to pay the interest portion in 40 installments.

6.With the above direction, this writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is closed.

14.11.2025

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

Regional Provident Fund Commissioner-II,
Bhavishya Nidhi Bhawan,
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