



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP No. 6521 of 2026

and

W.M.P.No.7111 & 7115 of 2026

M/s. Metro Tiles,
Represented by its Managing Partners,
Mr.Dinesh Babu,
No.18-B, Periannan Nagar,
TVS Nagar, Thadagam Road,
Coimbatore - 641 025.

..Petitioner

Vs

1. The Deputy Director
and Authorised Officer,
Sub - Regional Office,
Employees' State Insurance Corporation,
SRO – Coimbatore, Panchdeep Complex, 1897
Trichy Road, Ramanathapuram,
Coimbatore.

2. The Recovery Officer,
Employees' State Insurance Corporation,
Regional Office (SRO - Coimbatore)
Coimbatore.

..Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for the issuance of Writ of Certiorari, calling for the records relating to the impugned proceedings of the first respondent bearing No.56001304070000999/81420251250 culminating in the order passed under Section 45-A of the Employees' State Insurance Act, 1948 dated 14.08.2025 and the consequential recovery proceedings initiated by the second respondent through Form No.ESICP-2 in Ref.No.56001304070000999/CP/712066/CR-69025 dated 17.12.2025 and quash the same as passed contrary to the provisions of the ESI Act, 1948 and also issued in contrary of the Principles of Natural Justice.



For Petitioner:

Mr.P.Rajkumar

For Respondents:

Mr.R.Sreethar

WEB COPY

ORDER

This writ petition is filed challenging the impugned order dated 14.08.2025 passed under Section 45-A of the Employees' State Insurance Act, 1948 and the consequential notice of demand dated 17.12.2025.

2. Upon hearing the learned counsel for the petitioner, the grievance of the petitioner is that when the show cause notice was given, it was not mentioned that the petitioner is a factory, whereas the impugned order proceeds as if the petitioner is a factory. While the fact being that it is only a showroom selling bathware items, the entire contribution is assessed only on presumption and assumption and not even any *prima facie* material is there.

3. The learned counsel appearing for the petitioner would also rely upon the judgment of this Court in ***Employees' State Insurance Corporation vs. M/s.Drilcos (India) Private Limited, (CMA No.1676 of 2018)*** to contend that when the entire assessment is based on presumption and assumption, the same would not amount to proper application of mind. When there is no proper application of mind, one more opportunity should be provided to the petitioner to go before the authorities and submit their objections.



4. I have considered the rival submissions made by the learned counsel for the petitioner and also heard *Mr.R.Sreethar*, the learned counsel appearing on behalf of the respondent Corporation.

5. It can be seen that when the show cause notice has been given and thereafter the order has been passed, upon perusing the order, the non-compliance of Section 44 of the Employees' State Insurance Act, 1948 is also mentioned, wherein it has been stated that the petitioner did not file the details and therefore the procedure to make a best judgment assessment under Section 45-A of the Act was followed. The reasons have been given and even the question whether the entire assessment can be only on presumption or assumption without any materials, in the present scenario, can also be raised before the appropriate Court, as the petitioner has an alternative remedy to approach the ESI Court by filing an original petition.

6. Accordingly, when there is an efficacious alternative remedy available to the petitioner, I am not inclined to entertain the writ petition. Accordingly, keeping open the liberty of the petitioner to approach the ESI Court, the writ petition stands ***disposed of***. Consequently, connected miscellaneous petitions are also closed. No costs.

26-02-2026

Neutral Citation: Yes/No
NSL



To

1. The Deputy Director
and Authorised Officer,
Sub - Regional Office,
Employees' State Insurance Corporation,
SRO – Coimbatore, Panchdeep Complex, 1897 Trichy Road,
Ramanathapuram,
Coimbatore.

2. The Recovery Officer,
Employees' State Insurance Corporation,
Regional Office (SRO - Coimbatore)
Coimbatore.



WEB COPY

WP No. 6521 of 2



D.BHARATHA CHAKRAVARTHY, J.

NSL

WP No. 6521 of 2026

26-02-2026