



WEB COPY

WP No. 10617 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-03-2026

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THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 10617 of 2026

AND

WMP NO. 11509 OF 2026, WMP NO. 11513 OF 2026

M/s.Jay Kay Trans
Represented by its Proprietor,
MR.S.K.Gokulram,
S/o.Kantharajan,
No.9/11, Valarmathi Nagar,
2nd street, kolathur,
Tiruvallur,
Chennai - 600 099.

..Petitioner(s)

Vs

1. The Assistant Provident Fund Commissioner,
Employees Provident Fund Organisation,
Regional Ambattur, Chennai.
No.R-40, A-1, TNHB Shopping-Cum-Office
Complex, Mugappair Road, Mugappair East,
Chennai - 600 037.
2. The Recovery Officer,
Employees Provident Fund Organisation,
Regional Office Ambattur, Chennai.
No.R-40, A-1, TNHB Shopping Cum-Office
Complex, Mugappair Road, Mugappair East,
Chennai-600037.

..Respondent(s)

Prayer: writ petition is filed under Article 226 of the Constitution of India praying for issuance of writ of certiorari to call for the records on the file of the 2nd respondent in order by its Ref No.TN/ RO/ AMB/ RECOVERY /Area-205/ tnamb1585943 /rrc-10156/2025, dated on 08.12.2025 and quash the same as erroneous, unlawful and on issued without jurisdiction.



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For Petitioner(s): Mr.R.Rajesh

For Respondent(s): Mr.P.K.Panneer Selvan

Order

This Writ Petition has been filed seeking to quash the impugned recovery order dated 08.12.2025 to remit a sum of Rs.22,34,740/- towards penalty under Sections 14B and 7Q of EPF and MP Act, 1952.

2. The petitioner Establishment is a Proprietorship Firm and also registered under the provisions of the Employees Provident Fund and Miscellaneous Provisions Act, 1952. While so, the petitioner was paying the Employees Provident Fund contributions to the respondent Authorities in a delayed manner which led to levy of interest under Section 7Q of the Employees Provident Funds and Miscellaneous Provisions (EPF & MP) Act, 1952, (in short 'the Act') and penal damages under Section 14B of the Act, vide Recovery Certificate dated 17.04.2025. Pursuant to the recovery certificate, since the petitioner could not pay the amounts, to their surprise, an impugned order was passed by the 2nd respondent vide proceedings dated 08.12.2025. Challenging the same, the present writ petition is filed.

3. The learned counsel for the petitioner submitted that the petitioner is ready to make the payment dues in next 18 months time from march 2026



onwards and also ready to make initial payment of Rs.5,00,000/- immediately.

Hence, he may be permitted to remit the amount demanded by way of damages in equal instalments.

4. The learned counsel appearing for the respondents has agreed to the said payment by way of instalments.

5. By considering the submissions made by the petitioner and the consent expressed by the learned counsel appearing for the respondents, this Court directs the petitioner to pay the amount due, as vetted by the respondent Authorities in 15 instalments. The petitioner shall pay a sum of Rs.5,00,000/- as the first instalment on or before 07.04.2026 and the balance amount shall be paid in subsequent equal instalments.

6. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs. Connected miscellaneous petition is closed.

23-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

SK



To

1. The Assistant Provident Fund Commissioner, Employees Provident Fund Organisation,
Regional Ambattur, Chennai.
No.R-40, A-1, TNHB Shopping-Cum-Office Complex, Mugappair Road,
Mugappair East, Chennai - 600 037.
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No.R-40, A-1, TNHB Shopping Cum-Office Complex, Mugappair Road,
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M.DHANDAPANI J.

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