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W.P. No.9644 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2026

CORAM:

THE HON'BLE MR. JUSTICE M. DHANDAPANI

W.P. No.9644 of 2026

and

W.M.P. No.10396 of 2026

M/s.Adony Instrument Maintenance &

Erection Tech Pvt Ltd

rep. By its Managing Director

Mr.LDB.Franklin Jayakumar

No.41/70 Madhavaram High Road

Moolakadai

Chennai 600 060.

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Petitioner

Vs

Assistant Provident Fund Commissioner

Employees Provident Fund Organisation

Ambattur Regional Office

R.40, A.1 TNHB Shopping-cum-Office Complex

Mugappair East

Chennai 600 037.

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Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a Writ of Certiorarified Mandamus to call for the records of impugned notice of Demand vide Ref.No.TN/RO/AMB/PDC/TNAMB0048735000/Area-205/2026 dated 6/2/2026 to quash the same and allow to pay the amount of Rs.4,02,531/- (Rupees Five lakhs two thousand five hundred and thirty one only) in 12 equal monthly instalments.



W.P. No.9644 of 2026

For Petitioner : Mr.T.Murali
For Respondent : Mr.Arun Dhanapalan

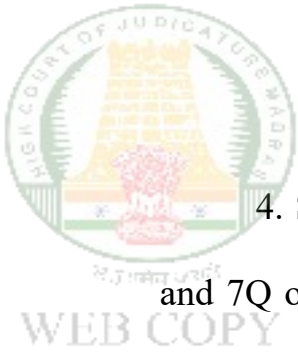
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ORDER

Mr.Arun Dhanapalan, learned counsel takes notice for the respondent. By consent of both the parties, this writ petition is taken up for final disposal at the admission stage itself.

2. Challenging the prohibitory order dated 06.02.2026 issued by the respondent attaching the petitioner's bank account maintained with the State Bank of India, Manali Branch, Chennai, and seeking permission to pay the dues in instalments, this writ petition has been filed.

3. It is averred that during the Covid-19 Pandemic period, the petitioner/Company faced severe financial constraints due to nationwide lockdowns etc., and owing to these unprecedented circumstances, there was a delay in remittance of Provident Fund contributions. According to the petitioner, the delay was neither wilful nor deliberate but occurred due to circumstances beyond the control of the establishment.



4. Subsequently the respondent initiated proceedings under Sections 14B and 7Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and passed separate orders dated 24.09.2025 determining damages and interest for delayed remittances. The petitioner submits that the principal contributions were already remitted and only the damages and interest remain payable, which has been quantified at Rs.4,02,531/-. It is the contention of the petitioner that they had approached the respondent authorities seeking reasonable time to make payment of the said dues by way of instalments, but the same was not considered. Thereafter, the respondent issued the impugned prohibitory order dated 06.02.2026 bearing Ref. No. TN/RO/AMB/PDC/TNAMB00487 35000/Area-205/2026 attaching the petitioner's bank account.

5. Learned counsel for the petitioner submitted that without properly considering the real reasons for the delay, the respondent initiated recovery proceedings and they refused to grant instalment facility to remit / pay a sum of Rs.4,02,531/-. He further submitted that the attachment of bank account has severely affected the day-to-day functioning of the petitioner establishment and therefore seeks indulgence of this Court to permit the petitioner to pay the amount in instalments.



6. Per contra, the learned counsel for the respondent submitted that the impugned action has been taken strictly in accordance with the provisions of the Act for recovery of statutory dues. However, he fairly submitted that this Court may pass appropriate orders in the interest of the employees and the respondent may be granted liberty to proceed in accordance with law in case of any default.

7. Heard the learned counsel on both sides. This Court perused the records as well as the Prohibitory order of the respondent dated 06.02.2026, and thus it is clear that the petitioner has to remit a sum of Rs.4,02,531/- towards Provident Fund Contributions.

8. Considering the submissions made by the learned counsel on either side as well as considering the plight of the employees and taking into account the fact that the petitioner seeks only reasonable time to clear the dues, this Court is inclined to issue directions to the petitioner to make the aforesaid payment of Rs.4,02,531/- in instalment basis.

9. Accordingly, this Court directs the petitioner to pay the total outstanding amount of Rs.4,02,531/- in five instalments. The first instalment of Rs.82,531/- shall be paid on or before 07.04.2026. The balance amount shall be



W.P. No.9644 of 2026

paid in four equal monthly instalments, payable on the 7th day of every succeeding month thereafter.

10. On compliance with the above schedule, the impugned prohibitory order dated 06.02.2026 shall remain kept in abeyance. In the event the petitioner commits default in payment of any one of the instalments within the time stipulated above, it is open to the respondent to revive the recovery proceedings and proceed further in accordance with law, without reference to this Court.

11. With the above directions, the Writ Petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

09.03.2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation : Yes/No
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W.P. No.9644 of 2026

M. DHANDAPANI, J.

vsi2

To

The Assistant Provident Fund Commissioner
Employees Provident Fund Organisation
Ambattur Regional Office
R.40, A.1 TNHB Shopping-cum-Office Complex
Mugappair East
Chennai 600 037.

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