



WEB COPY

WP No. 13632 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 13632 of 2026

AND

WMP NO. 14915 OF 2026

M/s. Nax Data Services Private Limited
Rep. by its Director,
No. 41D, A Block, August Apartments,
Vasantham Nagar, Kishkinta main Road,
West Tambaram, Chennai 45

..Petitioner(s)

Vs

The Assistant Provident Fund Commissioner
Employees Provident Fund organisation,
Regional office- Tambaram,
No.3 Rajaji Salai,
West Tambaram, Chennai 45

..Respondent(s)

calling for the records of the respondent relating to the impugned order in Diary no. 363/ 2024 dated 13.02.2026 passed by the respondent so far as the petitioner herein in concerned quash the same as illegal, invalid arbitrary and devoid of merits and pass

WP No. 13632 of 2026

For Petitioner(s): P. James Victor Rajkumar

For Respondent(s): Mr.R.Thirunavukkarasu

Order

This Writ Petition is filed challenging the impugned order of the respondent in Diary No.363 of 2024 dated 13.02.2026, in and by which the respondent



determined a sum of Rs.19,35,598/- as Provident Fund dues for the period April 2021, to October, 2022.

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2. The petitioner is a Company incorporated under the Companies Act, 1956 on 18.04.2020 and covered with PF code No.TB/TAM/2092765. On 31.12.2022, the petitioner company closed its operations due to heavy financial loss and paid the PF dues upto march 2022. During SSP inspection was conducted by PF Department on 17.10.2023, one employee, a member of PF raised complaint to State Labour Department for non-payment of salary. During the years 2024 to 2025, hearings were conducted on various dates and the respondent finally passed the impugned order in Diary No.363/2024, against which the present writ petition has been filed.

3. Heard the learned counsel for the parties and perused the materials on record.

4. Though a perusal of the impugned order reveals that the petitioner company is due to an extent of Rs.19,35,598/-, according to the petitioner it has been passed without proper reasoning. According to the learned counsel for the respondents, the petitioner is having an alternative remedy before the Appellate Authority, however without exhausting the alternative remedy, the petitioner has approached this court.



5. In such circumstances, this Court dismisses the writ petition by granting liberty to the petitioner to file an appeal before the appellate authority in the manner known to law. No costs. Consequently, connected miscellaneous petition is also dismissed.

17-04-2026

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

SK

To
The Assistant Provident Fund Commissioner
Employees Provident Fund organisation,
Regional office- Tambaram,
No.3 Rajaji Salai,
West Tambaram, Chennai 45



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M.DHANDAPANI J.

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