



WEB COPY

WP No. 15225 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR.JUSTICE K. SURENDER

WP No. 15225 of 2024

and

W.M.P.Nos.16569, 18725, 18726, 18727, 18730 and 18731 of 2024

M/s.Info Plus Technologies (P:) Ltd.,
No.99, First Floor, OYO Woks Space,
Greeta Towers - Industrial Estate,
Perungudi, Chennai-600 096.

..Petitioner(s)

Vs.

The Regional Provident Commissioner - II
Employees Provident Fund Organization,
No.37, Royapettah High Road,
Chennai-600 014.

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari to call for the records of the respondent's order, dated 19.07.2017 in Ref. No. TN / Mas / 0053982 / 000 / ENF 520 / Damages, Ref. No. TN / RO / CHN / SOUTH / PDC / TNMAS0053982000 / D-20 / 2023 / 14B, Diary No . 618 / 2022, order dated 08.06.2023, Diary Nos.817 and 818 / 2022, order dated 09.06.2023, order dated 21.08.2023 and Diary No.363 / 2023, order dated 21.12.2023 in respect of 14 - B (Damages / Penalty) and 7Q interest passed by the Regional Provident Fund Commissioner - II, Royapettah Chennai, quash the same.

For Petitioner :

M/s.G.Surya Narayanan
M.R.Dharani Chander
Nelliyappan

For Respondents :

No appearance



ORDER

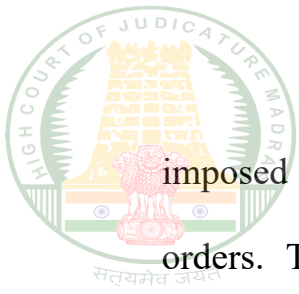
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The petitioner-Company has filed this Writ Petition praying for issuance of a Writ of Certiorari to call for the records of the respective orders, dated 19.07.2017, 08.06.2023, 09.06.2023, 21.08.2023 and 21.12.2023 in respect of 14 - B (damages/penalty) and 7-Q interest, passed by the Regional Provident Fund Commissioner.

2. In all the cases, the respondent-Provident Fund Commissioner has imposed damages under Section 14-B of the Provident Funds and Miscellaneous Provisions Act.

3. Learned counsel for the respondent submitted that several factors had resulted in delayed payment. As such, the Company cannot be Union including Covid - 19 period and the reasons for the delay in depositing the Provident Fund Contribution. The quantum of outstanding amount with delay in depositing the amount, is not in dispute. Under Section 14-B of the Act, the respondent is at liberty to imposed damages to the extent of 100% of delayed payment.

4. However, keeping in view the fact that the amounts have already been deposited by the Company and also the interest component under Section 70 was totally paid and hence, this Court deems it appropriate to refund the costs



imposed under Section 14-B, to 50% of the damages impose in the impugned orders. The learned counsel for the petitioner-Company, agreed for payment of the said amount, which is 50% of the damages that were calculated. However, the learned counsel for the petitioner-Company prays for paying the amounts in instalments.

5. Accordingly, all the damages in all these six cases, shall be added up and the same shall be paid in ten equated monthly instalments.

6. It is needless to say that, if the petitioner-Company fails to pay any one of the equated month instalment, the respondent-Provident Fund Commissioner is at liberty to proceed in accordance with law.

7. With the above observations and directions, this Writ Petition is allowed. There shall be no order as to costs. Consequently, the Miscellaneous Petitions are closed.

23-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To
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The Regional Provident Commissioner - II
Employees Provident Fund Organization,
No.37, Royapettah High Road,
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K.SURENDER, J

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