



WEB COPY

WA No. 1416 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 20-05-2026**

CORAM

**THE HON'BLE MR JUSTICE G. R. SWAMINATHAN**

**AND**

**THE HON'BLE MR.JUSTICE V. LAKSHMINARAYANAN**

**WA No. 1416 of 2026**

**&**

**CMP NO. 13060 OF 2026**

Martin Spinning Mills and Agencies Private Ltd.,  
Represented by its Director,  
No. 54, Mettupalayam Road,  
G N Mills Post,  
Coimbatore - 641 029

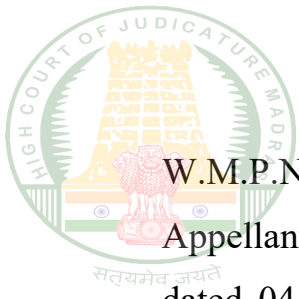
..Appellant

Vs

1. The Regional Provident Fund Commissioner  
Employees Provident Fund Organisation,  
Dr.Balasundaram Road,  
Coimbatore - 641 018
2. The Assistant P F Commissioner  
Employees Provident Fund Organisation,  
Dr.Balasundaram Road,  
Coimbatore - 641 018.
3. The Sub-Registrar,  
The Sub Registrar Office,  
Periyanayakkan Palayam,  
Coimbatore

..Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to set aside the order dated 09.04.2026 in



W.M.P.No.15171 of 2026 in W.P.No.13930 of 2026 as far as directing the Appellant to deposit 50 percent of the amount mentioned in the Demand Notice dated 04.08.2025 and dispense with the condition of depositing said amount confirming the order of Stay of the Demand Notice dated 04.08.2025

For Appellant(s): Mr.S.I.Muthiah  
For Respondent(s): Mr.M.Murali  
Government Advocate  
for R3  
Mr.R. Vishnu for R1 & R2

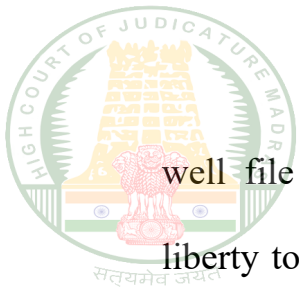
### **JUDGMENT**

**(Judgment of the Court was delivered by G.R.Swaminathan J.)**

Heard the learned counsel for the appellant.

2. The appellant filed WP.No.13930 of 2026 challenging the demand notice issued by the Provident Fund Authority. The learned Single Judge found that a prima facie case has been made out for grant of interim relief. However, condition to deposit 50% of the demand amount was imposed. Challenging the same, the present Writ Appeal has been filed.

3. We have our own doubts regarding the maintainability of the appeal. But, we do not want to go into the said issue at present. The petitioner can very



well file a modification petition before the learned single Judge. We grant liberty to the appellant to apply for modification of the conditions stipulated, before the learned Single Judge.

4. The learned counsel states that immediately after the Court's re-open after vacation, the petition will be filed. No coercive action shall be taken by the Provident Fund Authority by citing the non-compliance of the condition for a period of eight weeks.

5. This Writ Appeal is disposed of accordingly. No costs. Consequently, the connected miscellaneous petition is closed.

[G.R.S.,J.] [V.L.N.,J.]  
20-05-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MSR/GV

To

1. The Regional Provident Fund Commissioner  
Employees Provident Fund Organisation,  
Dr.Balasundaram Road,  
Coimbatore - 641 018
2. The Assistant P F Commissioner  
Employees Provident Fund Organisation,  
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AND  
V.LAKSHMINARAYANAN J.**

**MSR/GV**

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