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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-06-2026

CORAM

THE HON'BLE MR JUSTICE S. M. SUBRAMANIAM

AND

THE HON'BLE MR.JUSTICE N.SENTHILKUMAR

WA No. 1159 of 2026

The Assistant Provident Fund Commissioner
Employees Provident Fund Organisation,
Sub Regional Office, No.18,
Sree Complex,
Madurai Road,
Tiruchirappaln -620 008

..Appellant(s)

Vs

The Kilvelur Primary Agricultural Cooperative
Credit Society Ltd
Kilvelur (Po),
Nagapatnam Dist. Pin:611 104.

..Respondent(s)

Writ Appeal filed under Clause 15 of the Letters Patent To set a side the order in W.P.No.12788 of 2021 dated 27.06.2024 on the file of this Court.

For Appellant(s): Mr.K.Srinivasa Murthy
Senior Panel Counsel

For Respondent(s): Mr.M.Meenatchi for
Mr.P.Anbarasan

JUDGMENT

(Judgment of the Court was delivered by S.M.Subramaniam J.)

The present writ appeal has been instituted by the Assistant Provident Fund Commissioner challenging the writ order dated 27.06.2024 passed in W.P.No.12788 of 2021.

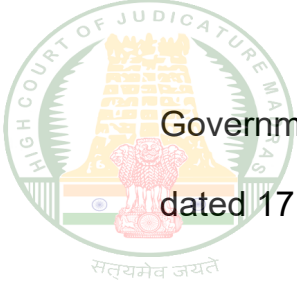


2. Respondent Co-operative Society instituted writ proceedings challenging the order passed by the Employees Provident Fund Tribunal as well as the original order passed by the competent authority of the Provident Fund Organization.

3. It is not in dispute that the respondent Co-operative Society revised the pay of its employees pursuant to the State Government order passed in G.O.Ms.No.189, Cooperation, Food and Consumer Protection (CN) Department, dated 17.11.2009. The pay of the employees were revised with retrospective effect. Thus, the arrears due to the employees are settled. In respect of the arrears amount, respondent co-operative society calculated the monthly subscription due to the Provident Fund Organization and settled the same. The Provident Fund Organization claimed interest for the belated payment of subscription.

4. Learned counsel for the appellant would mainly contend that though revision of pay was effected with retrospective effect, the Provident Fund Organisation is liable to settle the interest to the employees under the Employees' Provident Fund Scheme, 1952.

5. Per contra, learned counsel for the respondent society would oppose by stating that there was no delay in paying the subscription, since pay was revised and arrears amount due to the employees were settled in view of the



Government policy and revision of pay effected through G.O.Ms.No.189, dated 17.11.2009.

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6. Writ Court considered the issues and made a finding that appellants have raised a ground that remittance was belatedly made and therefore, they have levied interest and damages for such belated payment. However, remittances made by the respondent society on 28.04.2010 to the tune of Rs.3,89,434/- though belonged to the period from April 2008 to March 2010, they are not belated payment as they became due only on account of the revised scale of pay granted to the employees by the State Government through its G.O.Ms.No.189, dated 17.11.2009. Thus, there was no actual delay in making remittances by the respondent society, and the remittances were made pursuant to the Government order granting revision of pay to the employees.

7. This being the findings of the Writ Court, this Court does not find any infirmity in the writ order impugned. Thus, the writ order made in in W.P.No.12788 of 2021 dated 27.06.2024 is confirmed. Accordingly, the writ appeal is dismissed. No costs. Consequently, the connected miscellaneous petitions, if any, are closed.

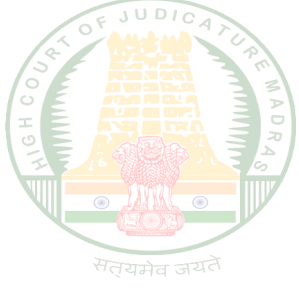
(S.M.S.,J.) (N.S.,J.)
02-06-2026

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



To
The Kilvelur Primary Agricultural Cooperative
Credit Society Ltd
Kilvelur (Po),
Nagapatnam Dist. 611 104.

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WA No. 1159 of 2



**S.M.SUBRAMANIAM, J.
AND
N.SENTHILKUMAR, J.**

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WA No. 1159 of 2026

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