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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE S. M. SUBRAMANIAM

AND

THE HON'BLE MR.JUSTICE N.SENTHILKUMAR

WA No. 1140 of 2026

Raghu

..Appellant(s)

Vs

1. The Commissioner II (C and R)
Regional Provident Fund,
The Employees Provident Fund Organisation
Regional Office,
Tambaram
No.3, Municipal Building 1st Floor,
Rajaji Salai
Tambaram,
Chennai 45.
2. Recovery Officer
The Employees Provident Fund Organisation
Regional Office, Tambaram,
No.3 Municipal Building 1st Floor,
Rajaji Salai
Tambaram,
Chennai 45.

..Respondent(s)

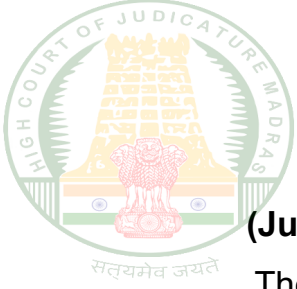
Writ Appeal filed Clause 15 of the Letters Patent issuing writ of certiorari to set aside the order dated 07.06.2017 passed in W.P.No.15602 of 2025.

For Appellant(s):

Ms.Shaikj Mehrunnisa Kasim

For Respondent(s):

Ms.Revathi Mannivannan for R1 & R2



JUDGMENT

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

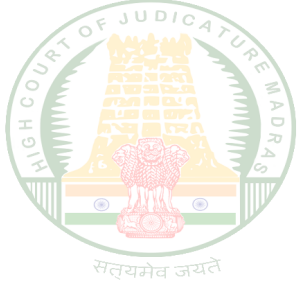
The present intra court appeal has been instituted challenging the writ order dated 02.06.2025 in W.P.No.15602 of 2025

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2. Petitioner started a company in the year 2001 in the name of Elite Group Security Services. The Business of the appellant's company is to supply men to work as watchmen in companies, apartment, construction site, offices, individual houses etc. Petitioner's company engaged employees and therefore, they are bound to make remittances in respect of the employees under the Provident Fund Act. Authorities during verification found that petitioner's company has failed to remit employer contribution under the Act in respect of the employees, who have completed the age of 58 years. They have paid the contributions in respect of the employees falling below 58 years alone. Since discrepancies were found, authorities initiated action under the Act. Summons issued and enquiry conducted. However, petitioner has not participated in the process of enquiry. Thus, final order came to be passed under the provisions of the Act. The findings made by the authorities in the impugned order was considered by this Court and reads as follows,

“ ...

8. On a perusal of the impugned order, *it is seen that the first respondent has observed as follows :*



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" It was submitted by Shri Raghu, Proprietor of the establishment that the establishment made remittance in respect of one category of employees who are below the age of 58 years and neither deducted nor remitted the dues in r/o another category of employees whose age is over and above 58 years. The Scheme provisions were enlighten to the employer that EPF has to be remitted in r/o employees irrespective of their age unless otherwise they are excluded and exclusion cannot be claim by mere age criteria. The employer made a plight that the principal employer has not paid the EPF for those employees and hence it was not deducted and remitted which could not be accepted to. However, the employer was asked to furnish the list of principal employer with supporting documents and the same were submitted by the establishment."

The first respondent had also observed that the petitioner has not appeared for enquiry before the first respondent. The first respondent had issued summons to all the principal owners who had appeared and they have stated that the PF amounts of his employees, who have been recruited through the petitioner, were already paid to the petitioner.



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3. Pertinently, petitioner has challenged only the attachment order but the original order passed by the competent authority remains unchallenged.

Therefore, writ petition itself is not entertainable. That apart, petitioner has not appeared before the enquiry nor defended his case. Thus, this Court does not find any infirmity in respect of the writ order impugned.

4. Learned counsel for the appellant would submit that petitioner will make the remittances in respect of the employees working beyond 58 years within a short span of time. Further, learned counsel for the appellant seeks time to pay subscription.

5. In view of the said submission, appellant is permitted to settle the entire dues as per the order impugned passed by the respondents within a period of five months from the date of receipt of a copy of this order.

6. With this observation, the writ appeal is dismissed. No costs. Consequently, the connected miscellaneous petitions, if any, are closed.

(S.M.S.,J.) (N.S.,J.)
10-06-2026

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

GD



To

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

GD

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