



WEB COPY

WP No. 38633 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-03-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

W.P. No. 38633 of 2025

and W.M.P.No.43200 of 2025

M/s. Vodafone Idea Ltd
Rep. By Its General Manager (legal), Psa Fort Omr,
Plot No.A1, A2 And B, Nehru Nagar, 1st Main Road,
Perungudi, Chennai-600 096

..Petitioner(s)

Vs

1. The Assistant Provident Fund Commissioner
(penal Damages), Employees Provident Fund
Organization, Regional Office,
Coimbatore-641018
2. M/s. Hermetic Business Solutions Private
Limited, No.179/1, Sarojini Street, Ram Nagar,
Coimbatore -641018

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India call for the records in connection with the order passed by the 1st respondent in TN/RO/CBE/RECOVERY/73687/CC-12/2025-26 dated 25.08.2025 and quash the same.



For Petitioner(s): Mr. J. Hudson Samuel

For Respondent(s): Mr. T.M.Rajangam

Government Advocate for R1

ORDER

The present Writ Petition has been filed for the issuance of a Writ of Certiorari calling for the records in connection with the order passed by the 1st respondent in TN/RO/CBE/RECOVERY/73687/CC-12/2025-26 dated 25.08.2025 and to quash the same.

2. The learned counsel for the petitioner submitted that the first respondent initiated proceedings under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, against the second respondent and raised a demand vide order dated 29.10.2021 against the second respondent. However, since the second respondent has not paid the demand made by the first respondent, the first respondent initiated the proceedings under Section 14B and Section 7Q of the EPF Act for recovery of damages and interest. Since the second respondent has not paid the said damages and interest, the present impugned show cause notice dated 25.08.2025 was issued to the petitioner. Challenging the same, the present Writ Petition has been filed.



3. The learned counsel for the petitioner submitted that the second respondent has not paid the damages under Section 14B or the interest under Section 7Q. Hence, the first respondent impleaded the petitioner as a party to the Section 7Q and 14B proceedings on the ground that the petitioner is the principal employer. Against such proceedings, the petitioner has already filed a Writ Petition before this Court in W.P.No.31059 of 2022 and the same is pending with an interim order directing the petitioner to deposit a sum of Rs.20,00,000/-. Thereafter, the present impugned order was issued on 25.08.2025. The learned counsel for the petitioner submitted that the impugned notice contemplates adverse action against the petitioner and directing them to appear before the authority on 11.09.2025.

4. The learned counsel for the petitioner however, submitted that this Court may permit the petitioner to appear before the first respondent to place their submissions before him and the first respondent may be directed to hear the petitioner including the pendency of the Writ Petition and further be directed to pass appropriate orders after providing a fair opportunity to the petitioner and the second respondent.



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5. Heard the learned counsel appearing for the petitioner and the learned Government Advocate appearing for the first respondent.

6. Considering the facts and circumstances of the case and the submissions made on either side, this Court directs the petitioner to appear before the first respondent and place all relevant submissions including the pendency of the Writ Petition. The first respondent is directed to hear the petitioner and the second respondent and, after providing a sufficient opportunity, pass appropriate orders on merits and in accordance with law, as expeditiously as possible.

7. With the above directions, this Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

30-03-2026

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

Asi



To

1. The Assistant Provident Fund Commissioner
(Penal Damages)
Employees Provident Fund Organization,
Regional Office, Coimbatore-641018
2. M/s. Hermetic Business Solutions Private
Limited, No.179/1, Sarojini Street, Ram Nagar,
Coimbatore -641018



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M.DHANDAPANI, J.

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