



WEB COPY

WP No. 46665 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

**WP No. 46665 of 2025
and W.M.P.No.52069 of 2025**

M/s.K.Parthasarathy Spinning Mills,
Represented by its Managing Partner,
P.Gopal Krishna,
Ganapathipalayam Village & Post,
Udumalpet – 642 122,
Tiruppur District.

..Petitioner

Vs

1. The Regional Provident Fund Commissioner-II,
Employees Provident Fund Organisation,
Regional Office, 497, First Floor,
M/s.Muthusamy & Bros Industrial Complex,
Palladam Road,
Tirupur – 641 604.
2. The Assistant PF Commissioner &
Recovery Officer,
Regional Office, 497, First Floor,
M/s.Muthusamy & Bros Industrial Complex,
Palladam Road,
Tiruppur – 641 604.

..Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of Certiorarified Mandamus, to call for the records of the impugned order of attachment of immovable property dated 17.07.2025 issued by the second respondent in Proceeding No.CBE/DOTPR/Div32/Rec/CBCBE0019246000/2025-26 and further, direct the respondents to permit the petitioner to sell the machinery to enable the



petitioner to remit the sum of Rs.1,29,36,447/- towards the penalty under Sections 14B and 7Q of EPF and MP Act, 1952 in 30 equated instalments after adjusting the sum of Rs.50,16,945/- paid under the recovery notice.

For Petitioner : Mr.E.K.Kumaresan

For Respondents : Mr.P.Rajkumar Jhabakh

ORDER

This Writ Petition has been filed seeking to quash the impugned order of attachment of immovable property dated 17.07.2025 issued by the second respondent and consequently, direct the respondents to permit the petitioner to sell the machinery so as to enable the petitioner to remit a sum of Rs.1,29,36,447/- towards penalty under Sections 14B and 7Q of EPF and MP Act, 1952 in 30 equated instalments after adjusting a sum of Rs.50,16,945/- paid under the recovery notice.

2. The petitioner is the Spinning Mill and due to severe labour and deteriorating financial condition, the operations of the petitioner have become non-functional with effect from 21.08.2015. However, the petitioner was paying the Employees Provident Fund contributions to the respondent Authorities in a delayed manner which led to levy of interest under Section 7Q of the Employees Provident Funds and Miscellaneous Provisions (EPF & MP) Act, 1952, (in short 'the Act') and penal damages under Section 14B of the Act. Pursuant to the notice, since the petitioner could not pay the amounts, the



second respondent issued a notice of proclamation of sale dated 11.11.2019.

Aggrieved by the same, the petitioner preferred a writ petition in W.P.No.34713 of 2019 which was dismissed on 04.08.2020. A fresh notice of proclamation of sale was issued on 09.11.2020 and the petitioner again filed the writ petition in W.P.No.19121 of 2020 challenging the same. A conditional order was passed by this Court by granting an interim order to pay a sum of Rs.31,00,000/-. Accordingly, the petitioner has paid the said sum. Subsequently, the said writ petition was dismissed on 23.09.2021 as the proclamation of auction sale has become infructuous, since the date of auction has lapsed.

3. However, for the years 2021 and 2022, a sum of Rs.1,13,37,727/- mounted up towards contribution, penalty and interest on EPF Scheme. Summons were issued on the petitioner directing them to appear for enquiry under Section 14B and 7Q of the EPF & MP Act, 1952. The petitioner requested for waiver of penal damages and submitted a detailed petition to the Central Board of Trustees, the Central Board Fund Commissioner, Regional Provident Fund Commissioner, Recovery Officer and the Assistant Provident Fund Commissioner. However, the same was not taken up. Another notice dated 09.10.2024 was issued by the respondents to the petitioner to remit the pending due of Rs.1,34,72,947/- towards 7Q and 14B for the period from January 2014 to December 2022 and the petitioner sought time to remit the dues. Accordingly, on various dates, the petitioner has paid a sum of Rs.28,50,000/-.



While so, the impugned order of attachment of immovable property dated 17.07.2025 was passed demanding a sum of Rs.1,79,53,392/- towards due under Sections 14B and 7Q of the Act. Challenging the same, the present writ petition has been filed.

4. Heard the learned counsel appearing for the petitioner who submitted that during the pendency of this petition, the petitioner has paid the interest imposed under Section 7Q of the Act to the tune of Rs.50,16,945/-, however, not paid the damages imposed under Section 14B of the Act. However, on instructions, the learned counsel submits that the total due is Rs.1,29,36,447/- and the said amount will be paid by way of 30 installments.

5. The learned counsel appearing for the respondents has agreed to the said payment by way of installments.

6. By considering the submissions made by the petitioner and the consent expressed by the learned counsel appearing for the respondents, this Court is inclined to pass the following order:

(i) the petitioner is directed to pay the amount due which shall be vetted by the respondent Authorities in 30 instalments. The first of which shall be paid on or before **06.04.2026**.



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(ii) Upon receipt of the first instalment of the amount due, the respondents Authorities are at liberty to grant an opportunity to the petitioner to sell the machineries in order to raise the funds for paying the balance amount due to the respondents Authorities.

7. Accordingly, this Writ Petition is disposed of. There shall be no order as to costs. Connected miscellaneous petition is closed.

24-03-2026

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

ssb



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M.DHANDAPANI J.

ssb

To

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