



W.P.No.48888 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 28.01.2026

CORAM :

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.No.48888 of 2025
and W.M.P.Nos.54602 and 54605 of 2025

KSK Foundary
Rep. by its Proprietor,
K.Sathish Kumar

.. Petitioner

Versus

1. The Recovery Officer,
Employees' State Insurance Corporation,
SRO, Coimbatore – 641 018.

2. The Branch Manager,
Employees' State Insurance Corporation,
Branch office – Perianaickenpalayam,
No.12-82, ST – 9, Kailash Nagar,
Railway Feeder Road,
Perianaickenpalayam,
Coimbatore – 641 020.

3. The Sub-Registrar,
The Sub-Registrar Office - Perianaickenpalayam,
No.171, Railway Feeder Road,
Perianaickenpalayam,
Coimbatore – 641 020.

.. Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India seeking a Writ of Mandamus calling for the records relating to the order of attachment of immovable property, dated 09.10.2025 issued by the 1st



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respondent under No.56/00/100578/000/0504/RRC/CP12, attaching petitioner's property in R.S.No.423/1A, (for the extent of 1 acre, 99 cent at Idigarai village, to recover an alleged ESI dues of Rs.16,48,313/- (Rupees sixteen lakh forty eight thousand three hundred and thirteen only), quash the same.

For Petitioner : Ms.E.Yuvarani

For Respondents : Mr.A.G.F.Terry Chella Raja,
for RR-1 and 2

: Mr.A.M.Ayyadurai,
Government Advocate, for R3

ORDER

This Writ Petition is filed challenging the impugned order issued by the first respondent, dated 09.10.2025 attaching the petitioner's property in R.S.No.423/1A for the alleged ESI dues to the tune of Rs.16,48,313/-.

2. Upon hearing the learned Counsel for the petitioner and perusing the affidavit filed in support of the petition, the case of the petitioner is that the petitioner has all along been paying the dues. While so, without following any procedure and issuing show-case notice and without even serving the determination order under section 45A of the Employees' State Insurance Act, 1948 on the petitioner, suddenly, the



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property of the petitioner is now attached by the impugned order, dated 09.10.2025. Therefore, the petitioner is before this Court.

3. When the Writ Petition was entertained, the learned Counsels for the respondents were requested to get specific instructions as to whether show-cause notice was served on the petitioner and whether the order under Section 45A of the Act was served on the petitioner. In respect of the same, a typed set of papers is produced by the respondents, wherein, it can be seen that in respect of both the periods that is 01.04.2013 to 31.12.2016 and 01.01.2017 to 28.02.2018, separate orders under Section 45A of the Act were passed on 21.06.2018 and the acknowledgment card for receipt of the said order, is also produced.

4. The learned Counsel for the petitioner would submit that some third party had received the same. I am unable to accept the said contention as the acknowledgment card clearly mentions for M/s.K.S.K.Foundation and the person who signed is one *M.Kumar* and the phone number is also written as 9626740562. There is no assertive affidavit that is filed before this Court that the said *Kumar* has got nothing to do with the petitioner Company. Under the said circumstances, when



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due assessment is made and the amount is determined, it was open for the petitioner to challenge the same by way of an appeal or by approaching the ESI Court. The petitioner has not done both of the same and now, seven years have passed by even in the year 2024. Under the said circumstances, the petitioner cannot be permitted to challenge the consequential order of attachment alone when the total amount due has become final and when the petitioner is liable to pay.

5. Accordingly, finding no merits, the Writ Petition stands dismissed. It will be open for the petitioner to make a representation to the respondents for grant of installments if the petitioner so needs and it shall be considered in accordance with law by the respondents. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

28.01.2026

Neutral Citation : no
grs



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To

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D.BHARATHA CHAKRAVARTHY, J.

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