



WEB COPY

WP No. 49150 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP Nos. 49150 & 50108 of 2025

and

WMP Nos.54907, 54908, 54909, 56033, 56035 & 56038 of 2025

W.P No.49150 of 2025

M/s. Sri Murugar Spinning Mill
KVR Nagar, Kannampalayam,
Tamilnadu-641 402
Rep. by its Authorised Signatory S.Ganesan

..Petitioner

Vs

1. Regional P.F Commissioner -II
EPFO, RO, Puducherry,
(Ministry of Labour & Emp. Govt of India)
Regional Office, 101, 100 Feet Road,
Mudaliarpur, Puducherry-605 004
2. The Branch Manager
Federal Bank,
CCSC, Coimbatore Branch,
1st Floor, 21, Variety Hall Road,
Coimbatore, Tamil Nadu -641 001
3. M/s.Jayaprakash Narayan Co-operative Spinning
Mills Ltd,
Keezhamanai, Neravy,
Karaikal-609 604



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W.P No.50108 of 2025

..Respondents

M/s. Jayaprakash Narayan C-operative Spinning Mills Ltd.,
Rep. by its The Managing Director
Mr.R.Venkatakrishnan, S/o.Ragavachari
Keezhamanai Village, Neravy Post,
Karaikal-609 601.

..Petitioner

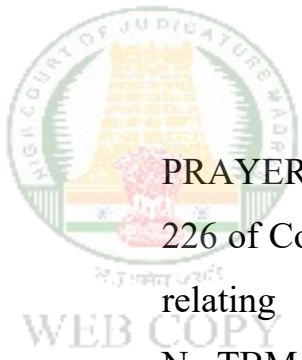
Vs

1. The Recovery Officer and Regional Provident Fund Commissioner -II,
Office of the Recovery Officer
Employee's Provident Fund Organisation
#101, 100 Feet Road, Cholan Nagar,
Olandaikeerapalayam
Puducherry-605 004.

2. Sri Murugar Spinning Mills
Rep. by its Partner D.Naresh Kumar
KVR Nagar, Kannampalayam,
Coimbatore District
Tamilnadu-641 402

..Respondents

PRAYER in W.P No.49150 of 2025: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, calling for the records of the 1st respondent in proceedings NO.TBM/RO/PDY/Recovery/PC/740/Div-IV/2025-26 in respect of prohibitory order dated 3.12.2025 and to quash the same.



PRAYER in W.P No.50108 of 2025: Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, calling for the records relating to the impugned Prohibitory order (EPFCP-5) bearing No.TBM/RO/PDY/Recovery/PC/740/Div-IV/2025-26 dated 03.12.2025 issued by the 1st respondent to the banker of the 2nd respondent, and the consequential Deemed Defaulter Notice bearing No.TBM/RO/PDY/Recovery/PC/740/Div-IV/2025-26 dated 03.12.2025 and to quash the same as illegal, arbitrary, without jurisdiction and violative of Section 8F of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

In W.P No.49150 of 2025

For Petitioner(s): Mr.S.Ravindran, Senior Counsel
for Mr.S.Sellapillai Kumar

For Respondent(s): M/s.Dwarakesh Prabakaran for R1
Mr.N.D.Sivakumaran for R3

In W.P No.50108 of 2025

For Petitioner(s): Mr.N.D.Sivakumaran

For Respondent(s): M/s.Dwarakesh Prabakaran for R1
Mr.S.Ravindran, Senior Counsel
for Mr.S.Sellapillai Kumar for R2



COMMON ORDER

These two writ petitions have been filed challenging the impugned prohibitory order dated 03.12.2025 passed by the first respondent, as well as the consequential Deemed Defaulter Notice dated 03.12.2025, seeking to quash the same.

2.Since both writ petitions challenge the very same prohibitory order dated 03.12.2025 passed by the first respondent, they are taken up together and disposed of by way of this common order.

3.The learned Senior Counsel appearing for the petitioner in W.P No.49150 of 2025 would submit that, the petitioner, a spinning mill, had entrusted job work to the management of M/s.Jayaprakash Narayan Cooperative Spinning Mills Ltd., Karaikal, the third respondent herein, (who is also the petitioner in W.P No.50108 of 2025). Upon completion of such job work, the petitioner mill used to make payments promptly. However, the said Jayaprakash Narayan Cooperative Spinning Mills Ltd., committed default in remitting the EPF contributions payable to the first respondent. In view of such default, the first respondent, by proceedings dated 29.05.2025, initiated action against the said mill and passed an order under Section 7A. Pursuant thereto, Jayaprakash Narayanan Cooperative Spinning Mills Ltd., paid the contribution amount. However, on account of the delay in remittance, the first respondent initiated



proceedings under Section 14B and 7Q, levying damages as well as interest.

As the said amounts were not paid, the first respondent issued a prohibitory order dated 03.12.2025 to the petitioner on the premise that there existed a relationship between the petitioner and the Jayaprakash Narayanan Cooperative Spinning Mills Ltd., and consequently treated the petitioner as a garnishee in respect of the default committed by the said mill.

4.However, the learned Senior Counsel appearing for the petitioner would further submit, that the present writ petitions have been filed challenging the prohibitory order issued by the first respondent under Section 8F of the Employees Provident Funds & Miscellaneous Provisions Act, 1952, whereby the petitioner's bank account has been attached. It is further submitted that, as on date, the amount payable by the petitioner to M/s.Jayaprakash Narayanan Cooperative Spinning Mills Ltd., towards job work is only Rs.25,00,000/-, and the said amount shall be deposited before the first respondent within a period of two weeks from the date of receipt of a copy of this order. After receipt of the said amount, the first respondent may be directed to lift the attachment of the petitioner's bank account maintained with the second respondent bank in WP No.4150 of 2025.



5. The learned counsel appearing for the first respondent would submit that immediately upon receipt of the said amount, appropriate orders would be passed and suitable instructions would be issued to the second respondent bank in W.P No.49150 of 2025 for lifting the attachment.

6. Recording the aforesaid submission made by the learned counsel for the first respondent, the petitioner is directed to deposit a sum of Rs.25,00,000/- before the first respondent within a period of two weeks from the date of receipt of a copy of this order. Upon such deposit, the first respondent shall lift the attachment of the petitioner's bank account maintained with the second respondent bank in W.P No.49150 of 2025.

7. With the above direction, these writ petitions are disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

08-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Uma



To

1. The Regional P.F Commissioner II
EPFO, RO, Puducherry, (Ministry of Labour and
Emp, Govt of India) Regional Office, 101, 100
Feet Road, Mudaliarpeta, Puducherry-605 004

2. The Branch Manager
Federal Bank, CCSC, Coimbatore Branch,
1st Floor, 21, Variety Hall Road, Coimbatore,
Tamilnadu -641 001



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M.DHANDAPANI, J.

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and

**WMP Nos.54907, 54908, 54909, 56033,
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