



W.P(MD)No.1770 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 24.03.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

Writ Petition(MD)No.1770 of 2026

and

WMP(MD)No.1394 of 2026

Municipal Commissioner,
Virudhachalam Municipality,
Virudhachalam - 605 652.

.. Petitioner

Vs

The Assistant Provident Fund Commissioner,
(Compliance)
Employees' Provident Fund Organization,
P.B.No.588, Sree Complex 'D' Block,
No.18, Madurai Road,
Trichy - 620 008.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus to call for the records from the file of the Respondent herein No. Enf-C2/RO-TRY/81717/7A Order/2024-25 dated 24.03.2025 under Sec. 7A of the E.P.F Act claiming Contribution to the tune of Rs. 1,49,72,769/- for the period from 01/2011 to 11/2020 passed under section 7A of E.P.F Act and to quash the same.



WEB COPY



W.P(MD)No.1770 of 2026

For Petitioner : Mr.C.Karthikeyan

For Respondent : Mr.I.Robert Chandrakumar

ORDER

The petitioner, Virudhachalam Municipality, represented by its Municipal Commissioner, challenges the order dated 24.03.2025 passed by the sole respondent under Section 7A of the Employees' Provident Fund Act. By the said order, the petitioner has been fastened with liability to pay a sum of Rs.1,49,72,769/- towards employees' contribution for the period from January 2011 to November 2020.

2. Though several grounds have been raised in the writ petition, the same is not maintainable, as the petitioner has not availed the alternative remedy of appeal provided under Section 7-I of the Act.

3. The learned counsel for the respondent submitted that, pursuant to the impugned order, the entire amount has already been recovered from the petitioner. The said submission is recorded.

4. In view of the fact that the writ petition has been filed without exhausting the statutory remedy of appeal under Section 7-I of the



W.P(MD)No.1770 of 2026

Act, the writ petition is dismissed as not maintainable, with liberty to the petitioner to file an appeal before the appellate authority under the said provision. Inasmuch as the entire amount has already been recovered, the requirement of pre-deposit of the statutory amount is dispensed with.

5. If such an appeal is filed within a period of four weeks from the date of receipt of a copy of this order, the appellate authority shall entertain the same and dispose of it on merits, without insisting on an application for condonation of delay. No costs. Consequently, the connected miscellaneous petition is closed.

24.03.2026

NCC : Yes/No

Index : Yes/No

Internet:Yes

skn

To
The Assistant Provident Fund Commissioner,
(Compliance)
Employees' Provident Fund Organization,
P.B.No.588, Sree Complex 'D' Block,
No.18, Madurai Road,
Trichy - 620 008.



WEB COPY



W.P(MD)No.1770 of 2026

HEMANT CHANDANGOUDAR, J.

skn

Writ Petition(MD)No.1770 of 2026

and

WMP(MD)No.1394 of 2026

24.03.2026