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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.04.2026

CORAM

THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.(MD)No.10939 of 2026

M/s.Municipal Council,
Nellikuppam Municipality,
Nellikuppam,
Cuddalore District-607001
Through its Commissioner.

.. 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 is 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/81711/7A Order/2025-26 dated 17.10.2025 under Sec. 7A of the EPF Act claiming Contribution to the tune of Rs.1,13,01,257/- for the period from 01/2011 to 11/2020 passed under section 7A of EPF Act and to Quash



the same.

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For Petitioner : Mr.C.Karthikeyan

For Respondent : Mr.N.Dilipkumar
Standing Counsel

ORDER

The petitioner, Nellikuppam Municipality, represented by its Municipal Commissioner, challenges the order dated 17.10.2025 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.1,13,01,257/- 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



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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 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. There shall be no order as to costs.

20.04.2026

Index :Yes/No
Internet :Yes/No
NCC :Yes/No
PJJ



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HEMANT CHANDANGOUDAR, J.

PJL

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