



W.P(MD)No.15093 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11.06.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

Writ Petition(MD)No.15093 of 2026

and

W.M.P(MD)Nos.11308 and 11309 of 2026

DD 601, Kuttathu Avarampatti
Primary Agricultural Co-oplerative Credit Society,
Kuttathu Avarampatti,
Dindigul - 624 002.

.. Petitioner

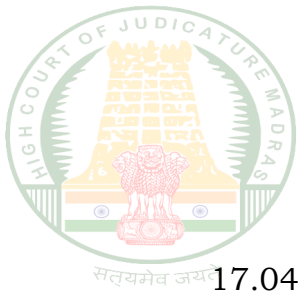
Vs

1.The Regional Provident Fund Commissioner - II,
Employees Provident Fund Organization
Regional Office, Lady Doak College Road,
Madurai - 625 002.

2.The Assistant Provident Fund Commissioner,
Employees Provident Fund Organization,
Bava Lodge Building, Nagal Nagar,
Dindigul - 624 003.

..Respondents

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 records, the orders passed by the respondent U/s 8 of the EPF Act in RCC and 2026-2124/MDMDU0037809000/DO-DGL/PDC/815 dated 07.04.2026 and the consequent Jupthi Notice in RRC No.2026-2124/MDMDU0037809000/DO-DGL/PDC/815 dated



W.P(MD)No.15093 of 2026

WEB COPY

17.04.2026 and quash the same and permit the petitioner to remit the interest into the orders passed U/s 7Q of the EPF Act in Diary No. 60/2025 dated 21.11.2025 of Rs.2,58,408/- in 12 equal monthly instalments and also permit the petitioner to file the appeal against the order passed U/s 14B of the EPF Act in Diary No.60/2025 dated 21.11.2025 by condoning the delay.

For Petitioner : Mr.V.O.S.Kalaiselvam

For Respondents : Mr.I.Suthakaran
Standing Counsel

ORDER

The petitioner challenges (i) the order dated 07.04.2026 passed under Section 8 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, (ii) the Jupthi Notice dated 17.04.2026 issued by the first respondent, and (iii) the order dated 21.11.2025 passed by the first respondent under Section 14-B of the Act.

2.Insofar as the challenge to the order dated 21.11.2025 passed under Section 14-B of the Act is concerned, an efficacious statutory appeal is provided under Section 7-I of the Act. Therefore, the writ petition, to the extent it challenges the said order without exhausting the alternative statutory remedy, is not maintainable. Accordingly, the writ petition is dismissed insofar as the challenge to the order under



W.P(MD)No.15093 of 2026

WEB COPY

Section 14-B is concerned, reserving liberty to the petitioner to file a statutory appeal before the appellate authority within a period of four weeks from the date of receipt of a copy of this order. If such an appeal is filed within the said period, the appellate authority shall consider the same on merits, without reference to the question of limitation.

3.Insofar as the demand towards interest under Section 7-Q of the Act, amounting to Rs.2,58,408/- for belated remittance of provident fund contributions, is concerned, learned counsel for the petitioner submitted that the petitioner's establishment is undergoing financial hardship and, therefore, sought permission to pay the said amount in instalments.

4.Per contra, learned Standing Counsel appearing for the respondent submitted that the amount involved is meagre and that no case has been made out for grant of instalment facility.

5.Be that as it may, considering the fact that the petitioner is a Co-operative Credit Society and has pleaded financial difficulties, this Court is inclined to grant limited indulgence.



W.P(MD)No.15093 of 2026

WEB COPY

6. Accordingly, the writ petition is disposed of by permitting the petitioner to pay the sum of Rs.2,58,408/-, payable under Section 7-Q of the Act, in nine equal monthly instalments. The first instalment shall be paid on or before 05.07.2026 and the remaining instalments shall be paid on or before the 5th day of every succeeding month.

7. In the event of default in payment of any one of the instalments, it shall be open to the respondents to recover the balance amount in the manner known to law.

8. There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

11.06.2026

NCC : Yes/No

Index : Yes/No

Internet: Yes

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W.P(MD)No.15093 of 2026

HEMANT CHANDANGOUDAR, J.

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