



W.P.No.46042 of 2025

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N THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-11-2025

CORAM

THE HONOURABLE MRS.JUSTICE N. MALA

WP NO. 46042 of 2025

The Managing Director
Tamil Nadu Civil Supplies Corporation,
Head Office, presently having Head Office at
CMRL Admin. Building,
Poonamallee High Road, Koyambedu,
Chennai 600 107.

Petitioner(s)

Vs

1. The Regional Provident Fund Commissioner-1
Regional office, Chennai- North,
No. 37, Royapettah High road,
Chennai 14.
2. The Branch Manager
State Bank of India,
271, Purasawalkam High Road,
Chennai 600 007.

Respondent(s)

For Petitioner(s):

Mr.S.Ravi, Senior Counsel
Assisted By Mr.C.Selvaraj



W.P.No.46042 of 2025

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For Respondent(s):

Mr.K.Venkatesan For R1

Prayer:

This Writ Petition has been filed seeking for a Writ of Mandamus directing the 1st respondent not to take any coercive steps pursuant to the impugned order passed by the first respondent in RC No.TN/RO/CHN-NORTH/TNMA0008427/EXAM/7B/2025, dated 06.08.2025 pending passing of orders on the appeal to be filed before the PF Appellate Tribunal, Chennai.

ORDER

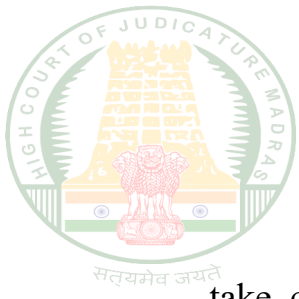
The Writ Petition is filed for a mandamus directing the first respondent not to take any coercive steps pursuant to the impugned order dated 06.08.2025 pending passing of orders on the appeal to be filed before the PF Appellate Tribunal.



W.P.No.46042 of 2025

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2. The petitioner Corporation is an undertaking fully owned by the Government of Tamil Nadu, engaged in the task of public distribution of ration commodities at subsidized rates to the consuming public. The Corporation engaged load men on piece rate basis who were covered under the EPF Act. While so, the first respondent passed the 7-A order on 15.02.2022, determining the contribution payable by the petitioner-Corporation at Rs.68,15,647/-. The petitioner-Corporation preferred a review against the said order under Section 7-B of the EPF Act, on 31.03.2022. The review petition was allowed and the matter was remanded to the first respondent, for fresh consideration. Subsequently, the first respondent by order dated 27.04.2022 confirmed 7A order. The petitioner-Corporation contends that it intended to file appeal under Section 7-I to the Provident Fund Appellate Tribunal, Chennai, by following the administrative procedures. However, the petitioner-Corporation was given to understand that the respondent was likely to



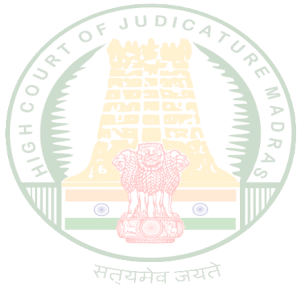
W.P.No.46042 of 2025

WEB COPY

take coercive steps for recovery of the amount determined under the Section 7A order. The petitioner was therefore constrained to file the Writ Petition for the aforesaid prayer.

3. The learned counsel for the petitioner submitted that the petitioner's apprehension that coercive action was contemplated against it is fortified by the order dated 25.11.2025, attaching the petitioner's bank account for default in making payment.

4. The learned counsel for the petitioner further submitted that 2 orders were passed on 25.11.2025, one for recovery of provident fund dues and another for pensionary dues. The learned counsel therefore prayed that appropriate orders protecting the interest of the petitioner till the filing of the statutory appeal before the Appellate Tribunal, may be passed.

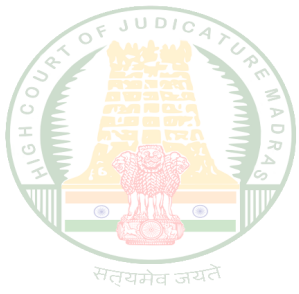


W.P.No.46042 of 2025

WEB COPY 5. Mr.K.Venkatesan, learned Standing Counsel appearing for the first respondent submitted that as no appeal was preferred against the 7A order, the authority was justified in passing the attachment order. The learned counsel further submitted that if this Court is inclined to entertain the petitioner's writ petition, then the same may be entertained subject to reasonable conditions being imposed on the petitioner-Corporation.

6. In reply, the learned counsel for the petitioner submitted that since the certified copy of the 7A order was not issued to the petitioner, it was not able to file the appeal. The learned counsel submitted that since the petitioner received the 7A order only through a e-mail on 12.08.2025, the petitioner may be permitted to file the appeal on the basis of the order received by e-mail and further, some protection against coercive action till the filing of the appeal, may be considered.

7. Heard both sides and perused the materials available on record.

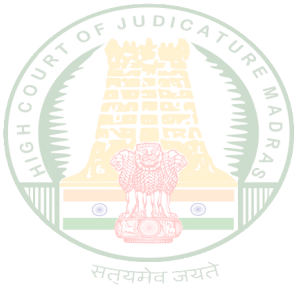


W.P.No.46042 of 2025

WEB COPY

8. The 7A order dated 15.02.2022, was challenged by the petitioner before the first respondent on 31.03.2022, by way of review application under 7-B of the Act. The review application was allowed on 27.04.2022, directing the first respondent to consider the matter afresh. Subsequently, the first respondent confirmed the earlier order dated 15.02.2022. Under the EPF Act, the appeal should be filed within 60 days of the order. However, the authority is empowered to condone the delay up to 60 days and therefore, the total period of limitation is 120 days, including the condonable period. As per the e-mail order received by the petitioner, the appeal time expires on 11.12.2025. Therefore, this Court is of the view that the petitioner can be permitted to file appeal on the basis of the e-mail order.

9. In view of the discussions, the Writ Petition is disposed of with the following directions:-



W.P.No.46042 of 2025

WEB COPY

i) The petitioner shall pay 25% of the amount of Rs.68,15,647/-, demanded under the attachment order dated 25.11.2025, within two weeks from the date of receipt of a copy of this order.

ii) On payment of the said amount, the respondent shall not take any coercive action till the filing of the appeal by the petitioner.

iii) The petitioner is permitted to file appeal with the order received by e-mail, within four weeks from the date of receipt of a copy of this order.

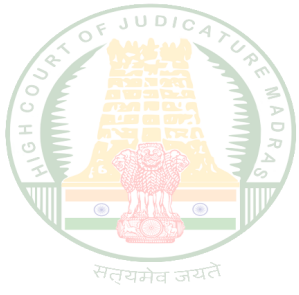
iv) In the event the petitioner files any waiver application, the appellate authority shall consider the same and also give credit to the 25% deposit made by the petitioner as per clause[i] above.

No costs.

26-11-2025

pvs / AP

7/10



W.P.No.46042 of 2025

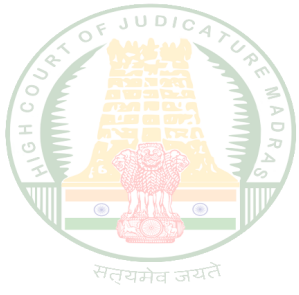
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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

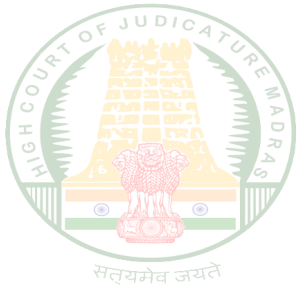


W.P.No.46042 of 2025

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To

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