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Cognitive Platform Solutions vs the Assistant Provident Fund Commissioner

Cognitive Platform Solutions vs the Assistant Provident Fund Commissioner

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Court : Chennai

Decided On : Feb-17-2025

Judge : Honourable Mr Justice M.Dhandapani

Appeal No. : WP/5186/2025

Appellant : Cognitive Platform Solutions

Respondent : The Assistant Provident Fund Commissioner

Judgement :

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2025

CORAM :

THE HONOURABLE MR.JUSTICE M.DHANDAPANI and WMP.No.5767 of 2025 Cognitive Platform Solutions, Rep. by its Authorised Signatory, No.113/170, Rangajapuram Main Road, Kodambakkam, Chennai - 600 024. ...Petitioner Vs. The Assistant Provident Fund Commissioner, Employees Provident Fund Organization, Bhavishya Nidhi Bhawan, No.37, Royapettah High Road, Chennai - 600 014. ...Respondent Writ

Petition filed under Article 226 of Constitution of India, praying for issuance of Writ of Mandamus directing the respondent to permit the petitioner to remit the determined amount of Rs.1,28,63,965/- vide Respondent processing No.TN/RO/CHN-I/TNMAS0085986000/Div.31/Enf/ 2024 dated 05.08.2024 in 30 equated monthly installments, commencing from this month. Page No.1 of 6 For Petitioner : Mr.Haroon Al Rasheed M/s. Agam Legal For Respondent : Mr.K.Venkatesan

ORDER

The petitioner has filed this Writ petition seeking direction to the respondent to permit the petitioner to remit the determined amount of Rs.1,28,63,965/- vide Respondent processing No.TN/RO/CHN-I/ TNMAS0085986000/Div.31/Enf/ 2024 dated 05.08.2024 in 30 equated monthly installments.

2. Mr.K.Venkatesan, learned counsel takes notice on behalf of the

respondent. In view of the consent expressed by the learned counsel on either side, this Writ petition is taken up for final disposal at the admission stage itself.

3. The case of the petitioner is that it is a private limited company established in the year 2013, providing IT-enabled services to various clients, especially to various Government entities, both within the country as well as Page No.2 of 6

in Africa and the petitioner commenced its business with 103 employees and all the eligible employees were covered under the provisions of the EPF Scheme. While so, due to on-set of COVID 19 pandemic during the early 2020, the business of the petitioner suffered a huge financial crunch and was not even able to make payments to employees on time. In the above background the Provident Fund contribution for the period 2019 to 2021 could not be paid by the petitioner. Thereby, the respondent initiated proceedings under section 7A of the EPF Act for payment of arrears of contribution for the period 2019 to 2021 and passed an order under Section 7A of the EPF Act, directing the petitioner to pay a sum of Rs.1,26,00,000/-. Due to the financial instability faced by

the petitioner, the petitioner made a representation to the respondent to remit the accumulated dues by way of 30 equated monthly installments and though the same was initially permitted by the respondent and the petitioner also made the 1st installment for Rs.3,57,332/- in the month of December 2024, however, when the petitioner attempted to make the 2nd installment in the month of January 2025, the same was not agreed by the respondent and the earlier Demand Draft drawn by the petitioner for a sum of Rs.3,57,332/- was also returned by the respondent and

Page No.3 of 6 directed the petitioner to pay the entire amount of Rs.1,28,63,965/- in one lump sum. Hence, the petitioner has come up with this Writ Petition.

4. Though very many grounds have been raised, the learned counsel for

the petitioner submitted that, it would suffice, if this Court issues direction to the respondent to permit the petitioner to remit the determined amount of Rs.1,28,63,965/- in 30 equated monthly installments.

5. On the above said contentions, heard learned counsel appearing on behalf of the respondent and perused the materials available on record.

6. In view of the limited request made by the learned counsel for the

petitioner, this Court without going into the merits of the case, permits the petitioner to remit the entire demand amount of Rs.1,28,63,965/- by way of Twenty Five (25) equated monthly installments, commencing from 7th March, 2025 and shall pay the installments on or before 7th of every succeeding English Calendar month, failing which, it is open to the respondent to initiate appropriate action against the petitioner in accordance with law.

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7. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, the connected Miscellaneous petition is closed. 17.02.2025 skt

NCC : Yes/No Index : Yes/No Speaking Order : Yes/No To: The Assistant Provident Fund Commissioner, Employees Provident Fund Organization, Bhavishya Nidhi Bhawan, No.37, Royapettah High Road, Chennai - 600 014.
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M.DHANDAPANI, J.

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