



W.P(MD)No.19912 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 15.07.2026

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P(MD)No.19912 of 2026

M/s.Municipal Council Kallakurichi,
Kallakurichi – 606 202,
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 filed under Article 226 of Constitution of India, to issue a Writ of Mandamus, to direct the respondent to refund the recovered amount of Rs.1,97,94,712/- on 17.03.2026 by the Recovery order No.CB/TRY/ENF/C-I/81710/8F Order 1/2025-26 dated 10.03.2026 passed under section 8F of EPF Act to the Indian Bank, Kallakurichi Branch.



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For Petitioner : Mr.C.Karthikeyan

For Respondent : Mr.I.Pinaygash
Standing Counsel

ORDER

This Writ Petition has been filed seeking the issuance of a Writ of Mandamus directing the respondent to refund a sum of Rs.1,97,94,712/-, which was recovered on 17.03.2026 pursuant to the Recovery Order No.CB/TRY/ENF/C-I/81710/8F Order 1/2025-26, dated 10.03.2026, issued under Section 8F of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, through the petitioner's account maintained with Indian Bank, Kallakurichi Branch.

2.Learned counsel appearing for the petitioner submitted that, on account of the alleged non-payment of provident fund dues, the respondent passed an order under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter referred to as 'the Act'),



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determining the dues payable by the petitioner. Thereafter, the respondent initiated recovery proceedings under Section 8F of the Act and recovered a sum of Rs.1,97,94,712/- from the petitioner's bank account pursuant to the Recovery Order dated 10.03.2026. Aggrieved by the said recovery, the present Writ Petition has been filed.

3.Learned counsel for the petitioner further submitted that the petitioner has already preferred a statutory appeal challenging the order passed under Section 7A of the Act. During the pendency of the said appeal, the respondent initiated recovery proceedings under Section 8F and recovered the entire amount from the petitioner's bank account. According to the learned counsel, such recovery is contrary to the circular dated 25.05.2023 and is therefore unsustainable in law. Accordingly, he prayed for issuance of appropriate directions for refund of the recovered amount.

4.Per contra, learned Standing Counsel appearing for the respondent submitted that the petitioner has already availed the statutory



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remedy by filing an appeal against the order passed under Section 7A of the Act. In the event the petitioner succeeds before the Appellate Tribunal, the petitioner would be entitled to the consequential reliefs in accordance with law, including refund of any excess amount, if so warranted. It is further submitted that the petitioner has an effective statutory remedy even against the recovery proceedings under Section 8F of the Act. Without exhausting the statutory remedies available under the Act, the petitioner has filed the present Writ Petition, which is not maintainable. Accordingly, he prayed for dismissal of the Writ Petition.

5.This Court has considered the submissions made on either side and perused the materials available on record.

6.Admittedly, the petitioner has already preferred a statutory appeal challenging the order passed under Section 7A of the Act. The grievance of the petitioner in the present Writ Petition is against the recovery effected pursuant to the proceedings initiated under Section 8F of the Act.



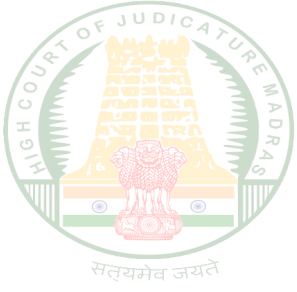
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The Act provides an efficacious statutory remedy to the petitioner to work out its rights before the competent appellate forum. When an effective alternative statutory remedy is available, this Court is not inclined to invoke its extraordinary jurisdiction under Article 226 of the Constitution of India, particularly in matters arising out of recovery proceedings under a fiscal statute.

7.The contention of the petitioner that the recovery proceedings are contrary to the circular dated 25.05.2023 also involves factual and legal issues, which can appropriately be considered by the competent appellate authority. If the petitioner ultimately succeeds in the appeal challenging the order under Section 7A of the Act, it is always open to the petitioner to seek appropriate consequential reliefs in accordance with law.

8.In view of the availability of an effective alternative statutory remedy, this Court is not inclined to entertain the present Writ Petition.



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9. Accordingly, the Writ Petition stands dismissed, leaving it open to the petitioner to work out its remedies before the competent appellate authority in the manner known to law. There shall be no order as to costs.

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NCC : Yes / No
Index : Yes / No
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To

The Assistant Provident Fund commissioner (Compliance),
Employees' Provident Fund Organization,
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M.DHANDAPANI, J.

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