



WEB COPY

WP No. 11075 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-07-2026

CORAM:

THE HONOURABLE MR.JUSTICE K. SURENDER

W.P.No.11075 of 2023

and

W.M.P.No.10945 of 2023

M/s.Flora Leather Fashions Pvt Ltd
M.C.Road, Solur Village,
Ambur Taluk - 635 814

Current communication Address

No.5/3, Anderson Road, Greams Road Post,
Nungambakkam, Chennai 600 006
Rep. by its Authorised Signatory

..Petitioner

Vs.

The Asst. Provident Fund Commissioner,
Employees provident Fund organisation,
Regional office, S-1 TNHB Phase-III,
Sathuvachari, Vellore 632 009.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, calling for the records of the Central Government Industrial Tribunal-Cum-Labour Court and Employees Provident Fund Appellate Tribunal, Chennai in EPFA No.115 of 2022 and quash its order dated 16.02.2023.

For Petitioner : Mr.Harroon al Rasheed for M/s.T.S.Gopalan & Co.

For Respondent(s): Mr.R.Thirunavukkarasu



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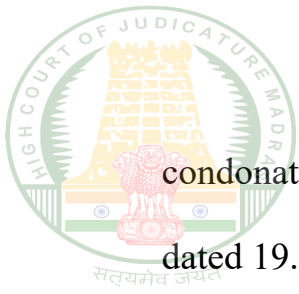
ORDER

The petitioner-Company has filed the present Writ Petition praying for issuance of a Writ of Certiorari, to call for the records of the Central Government Industrial Tribunal-Cum-Labour Court and Employees Provident Fund Appellate Tribunal, Chennai in EPFA No.115 of 2022 and quash its order dated 16.02.2023.

2. Brief facts of the case are that the order was passed under Section 7-A of the Employees' Provident Funds and Miscellaneous Provisions Act, regarding recovery of dues of Rs.25,13,768/-, towards ESI contribution, which is dated 19.08.2019. According to the PF Commissioner, the respondent herein, the said notice was sent by way of Registered Post and it was returned with acknowledgement "Company closed".

3. The petitioner's case is that they approached the third respondent and the said order passed under Section 7-A, was received on 08.04.2022. The petitioner approached the office of the respondents, since the Recovery Officer contacted the petitioner for recovery of the outstanding amount under the order was passed under Section 7-A.

4. The petitioner then approached the Central Government Industrial Tribunal-cum-Labour Court and filed EPFA.No.115 of 2022 seeking



condonation of the delay of 1005 days in filing the appeal against the order dated 19.08.2019 passed under Section 7-A of the Act.

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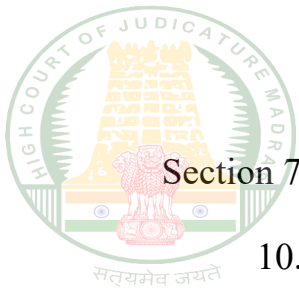
5. The main ground urged by the learned counsel for the petitioner is that the Company was closed and they were not aware of the proceedings under Section 7-A of the Act and the dues thereon.

6. The learned Judge of the Tribunal, found that the notice was sent to the correct address and the period of limitation would start from 19.08.2019 onwards. Since the maximum time within which an appeal can be filed is 120 days, the Tribunal refused to entertain the appeal.

7. Learned counsel for the petitioner submits that since the said computation under Section 7-A was not even known to the petitioner till 08.04.2022, the Tribunal ought to have condoned the delay and entertained the appeal.

8. On the other hand, learned counsel for the respondent submitted that, once the notice is sent by Registered Post, the presumption arises under Section 27 of the General Clauses Act that the notice was served. However, the acknowledgement card reads that the Company was closed. In the event of the Company being closed, it is the duty of the petitioner-Factor to furnish the particulars in accordance with paragraph 36-A of the Employees' Provident Fund Schemes, 1952.

9. The only ground urged by the learned counsel for the petitioner is that the Company was closed and they were not aware of the proceedings under



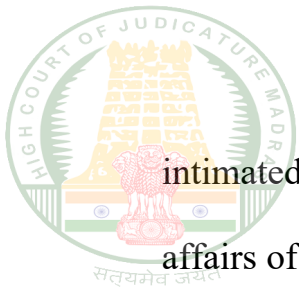
Section 7-A.

10. Once it is made mandatory under Paragraph 36-A of the scheme, to furnish the particulars of ownership, the petitioner is bound to inform the concerned. It is useful to quote Paragraph 36-A of the Employees' Provident Funds Scheme, which reads as follows:

"36A. Employer to furnish particulars of ownership Every employer in relation to a factory or other establishment to which the Act applies on the date of coming into force of the Employees' Provident Funds (Tenth Amendment) Scheme, 1961, or is applied after that date, shall furnish [in duplicate] to the Regional Commissioner in Form No. 5A annexed hereto, [particulars of all the branches and departments, owners], occupiers, directors, partners, manager or any other person or persons who have the ultimate control over the affairs of such factory or establishment and also send intimation of any change in such particulars, within fifteen days of such change, to the Regional Commissioner by registered post and in such other manner as may be specified by the Regional Commissioner: Provided that in the case of any employer of a factory or other establishment to which the Act and the Family Pension Scheme, 1971, shall apply the aforesaid Form may be deemed to satisfy the requirements of the Employees' Family Pension Scheme, 1971, for the purpose specified above. Provided further that above mentioned details shall be furnished by the employer in the electronic format also, in such form and manner, as may be specified by the Commissioner."

11. As seen from the above provision, duty is cast upon the petitioner to provide all the particulars of the Branch, Department, etc., regarding the office of the factory or establishment and other details. If there is any change in particulars or details already provided, the petitioner has to inform the changes to the Regional Commissioner by Registered Post or any other such manner.

12. It is not the case of the petitioner that at any point of time, they have



intimated regarding the closure of the Company or any other changes in the affairs of the factory.

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13. In the above circumstances, the order passed by the Tribunal refusing to entertain the appeal, needs no interference. The grounds raised by the petitioner regarding the Covid period, was also rightly dealt with by the Tribunal.

14. Accordingly, for all the above reasons, the Writ Petition is dismissed. There shall be no order as to costs. Consequently, the Miscellaneous Petition is closed.

02-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To
The Asst. Provident Fund Commissioner,
Employees provident Fund organisation,
Regional office, S-1 TNHB Phase-III,
Sathuvachari, Vellore 632 009.



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K.SURENDER, J

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