



WEB COPY

WP No. 17882 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

CORAM

THE HON'BLE MR.JUSTICE K. SURENDER

W.P.No.17882 of 2026

and

W.M.P.Nos.19212 and 19215 of 2026

P Radhakrishnan
Proprietor,
Plot Nos.1 and 2, Banu Nagar,
Minjur, Ponneri 601 203.

..Petitioner

Vs.

The Assistant Provident Fund Commissioner
Employees' Provident Fund Commissioner,
Regional Office R-40, A-1
TNHB Shopping Complex,
Mugappair Road, Mugappair East,
Chennai-600 037

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the impugned order passed by the Respondent, vide Proceedings No.TN/AMB/98355/Order/CC-II/7(1)/2024, dated 30.09.2024 under Section 7-A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, and quash the same, and consequently direct the respondent to re-open the proceedings and afford the petitioner a reasonable opportunity of personal hearing to produce relevant records and proof of remittances, and thereafter re-consider the matter in accordance with law.

For Petitioner : Mr.T.Suresh

For Respondent : Mr.M.S.Viswanathan



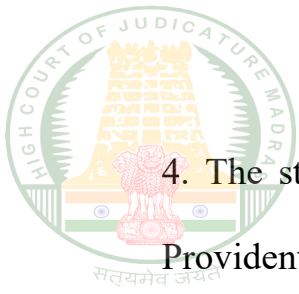
ORDER

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The petitioner has filed the present Writ Petition praying for issuance of a Writ of Certiorarified Mandamus praying to call for the records relating to the impugned order passed by the respondent, vide Proceedings No.TN/AMB/98355/Order/CC-II/A-7(1)/2024, dated 30.09.2024.

2. Aggrieved by the order passed by the EPFO organisation, the petitioner has approached the statutory appellate Tribunal, which is the Central Industrial Tribunal-cum-Labour Court, Chennai, vide order dated 28.03.2026, however, the appeal was filed with a delay of 181 days. The Tribunal found that there is prescribed time limit of 60 days for filing appeal and thereafter, for the reasons to be recorded by the Tribunal reflecting sufficient cause, additional 60 days' delay could be condoned. However, since the delay was 181 days, the Tribunal found that the delay cannot be condoned, and the appeal was dismissed.

3. Learned counsel for the petitioner submitted that all the payments were made, for which reason, both the order dated 30.09.2024 and the subsequent order of the Tribunal dismissing the appeal, had to be set aside and the petitioner has to be given an opportunity of hearing.



4. The statutory authority for questioning the proceedings of the Employees' Provident Fund Commissioner, is the Labour Court.

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5. It is not disputed that in accordance with the Employees' Provident Funds and Miscellaneous Provisions Act, an appeal against the order of the Provident Fund Commissioner, can be entertained within 60 days and for the reasons to be recorded, with a delay of 60 days. The said time frame of 120 days, is mandatory and any appeal filed beyond the period of 120 days, cannot be entertained. There is no illegality in the impugned order.

6. Further, the prayer of the petitioner to set aside the impugned order of the Provident Fund Commissioner, cannot be entertained, since the same was already questioned before the Tribunal.

7. Hence, the Writ Petition is dismissed. There shall be no order as to costs. Consequently, the Miscellaneous Petitions are closed.

(K.Surender, J)

01-06-2026

CS



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To

The Assistant Provident Fund Commissioner
Employees' Provident Fund Commissioner,
Regional Office R-40, A-1
TNHB Shopping Complex,
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K.SURENDER, J

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