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WP No. 15884 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-07-2026

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THE HON'BLE MR.JUSTICE K. SURENDER

WP No.15884 of 2023

and

W.M.P.No.15356 of 2023

M/s.Akash Construction,
Represented by its Proprietor Mr. Y.Charles,
Jaleel Mansion,
No. 69, Eldams Road,
Teynampet, Chennai - 600 018.

..Petitioner

Vs.

1. Regional PF Commissioner(Grade II),
Regional Office, 37, Royapettah High Road,
Chennai - 600 014.
2. Assistant Provident Fund Commissioner,
Regional Office, Chennai - 600 014.
3. Enforcement Officer,
Division 19, Regional Office,
Chennai - 600 014.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the records of the impugned order passed by the 1st Respondent bearing reference No.TNMA0054962000/COMPL-DIV19/7B-REJ/2023, dated 18.04.2023 herein and quash the same as illegal, consequently direct the first Respondent to consider the employee details submitted on 31.10.2022 by the petitioner for the particular period.



For Petitioner : M/s.P.Hardix Vishal
For Respondents : Mr.Ramesh Ramachandran

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ORDER

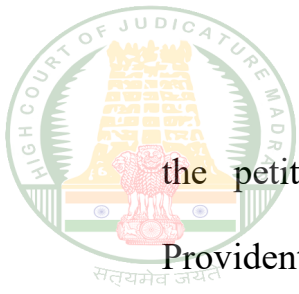
The petitioner-MS.Akash Construction is seeking a direction from this Court to set aside the impugned order dated 18.04.2023 passed under Section 7-B of the Employees' Provident Fund and Miscellaneous Provisions Act and further to direct the first respondent to consider the employee details submitted on 31.10.2022 by the petitioner for a particular period.

2. The petitioner-firm is engaged in the business of construction work. It has workers engaged through Contractors and has no permanent construction workers.

3. It is not in dispute that the petitioner-firm falls under the provisions of the Employees' Provident Fund and Miscellaneous Provisions Act and its Scheme.

4. Accordingly, the petitioner was remitting the provident fund contribution under the said Act in favour of the regular and temporary workes.

5. On 22.10.2018, the third respondent - Enforcement Officer inspected

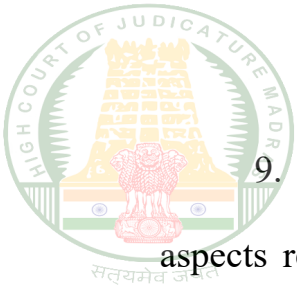


the petitioner's establishment and verified the records pertaining to the Provident Fund contribution of the workers for the months of June to September 2018 and also asked the petitioner for submission of records pertaining to the workers engaged for the said period.

6. On 26.10.2018, the petitioner received a notice from the second respondent, summoning the petitioner for enquiry under Section 7-A of the said Act, and an opportunity for personal hearing was also given. Accordingly, the relevant documents such as Balance Sheet, Profit and Loss Act, Income Tax Returns, the Insurance Policy, were furnished to the second respondent.

7. Again, on 28.01.2019, the petitioner-establishment was once again inspected by the third respondent. Pursuant to the enquiry under Section 7-A of the said Act and orders passed by the first respondent, the petitioner was asked to remit Rs.21,01,504/- towards the Provident Fund contribution for the period from 01.06.2018 to 30.09.2018.

8. Aggrieved by the said order passed under Section 7-A of the said Act and the enquiry that was conducted, the petitioner filed Review under Section Section 7-B(1) of the Act on 31.10.2022 before the first respondent. Accordingly, order was passed on Review, which is the impugned order.



9. Learned counsel for the petitioner submitted that there are several aspects regarding the Income Tax Returns and the cap of wages, etc., which were not considered during the course of enquiry under Section 7-A. Further, the first respondent also did not identify the actual number of employees of the petitioner.

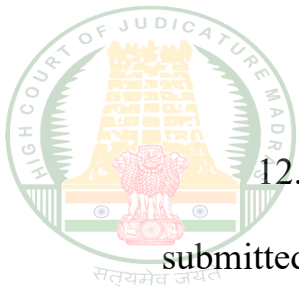
10. On the other hand, learned Standing Counsel appearing for the respondents submitted that the scope of Review under Section 7-B is narrow. The order was passed on the basis of the records available and the grounds raised by the petitioner.

11. As seen from the impugned order, dated 18.04.2023, it is clear that the following aspects were considered by the first respondent:

"The fresh contention regarding erroneous calculation based on IT returns and copy of Balance sheet is not acceptable as the same is contradictory to each other and further that the same could have been produced at the time when the order was made.

2. There is no new matter or evidence that was not within the knowledge or possession of the undersigned that is proposed to be adduced now.

3. No sufficient ground for a review is observed to be substantiated."



12. When questioned by this Court, learned counsel for the petitioner submitted that the Income Tax Returns were available during the course of enquiry under Section 7-A of the Act. Further, grounds were raised regarding cap of Rs.15,000/- maximum amount to be considered for workers. However, regarding the approved employees of the organisation, and other grounds raised in the writ petition, were not raised during the course of the review proceedings under Section 7-B of the said Act.

13. In the absence of any ground being agitated before the Authority in Revision during the proceedings under Section 7-B, such grounds on facts, cannot be argued before this Court under Article 226 of the Constitution of India. It is not the case of the petitioner that any procedure was violated, however, he intends to raise issues which were not brought to the notice of the first respondent during Sections 7-A and 7-B proceedings.

14. Having read the order passed under Section 7-B of the Act, it was found by the first respondent that there was no evidence that has not been within the knowledge of the petitioner at the time of 7-A proceedings, no such new material was produced, which the petitioner came to know subsequent to proceedings under Section 7-A, during review under Section 7-B.

15. There is no infirmity apparent on the face of the records to interfere



with the impugned order passed under Section 7-B of the Act.

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

27-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To

1. Regional PF Commissioner(Grade II),
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K.SURENDER, J

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