



WEB COPY

WP No. 26812 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-07-2026

CORAM

THE HON'BLE MR.JUSTICE K. SURENDER

**WP No. 26812 of 2026
and WMP NO. 29344 OF 2026**

The Assistant Provident Fund Commissioner
Employees Provident Fund Regional Office,
Post Box No.3875
Dr.Balasundaram Road,
Coimbatore-641 018.

..Petitioner(s)

Vs

M/s.ACE Engineers
S.F.No.7/2, Door No.19, Sathy Main Road,
Sarkar Samakkulam,
Coimbatore-641 107.

..Respondent(s)

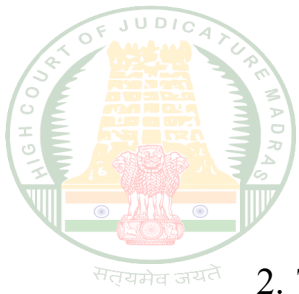
Writ Petition filed under Article 226 of Constitution of India seeking Writ of Certiorari for the records relating to the order dated 26.02.2026 passed in EPFA No.01 of 2021 on the file of the Central Government Industrial Tribunal Cum Labour Court, Chennai, and to quash the same.

For Petitioner(s): Mr.W.M.Abdul Majeed

For Respondent(s): Mr.R.Chakkaravarthy Government Counsel for R1
and R2
R3 & R4-NA

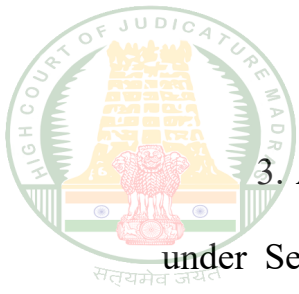
ORDER

This Writ Petition has been filed to quash the order dated 26.02.2026 passed by the Central Government Industrial Tribunal-cum-Labour Court, Chennai (Appellate Authority) in EPFA No. 01 of 2021.



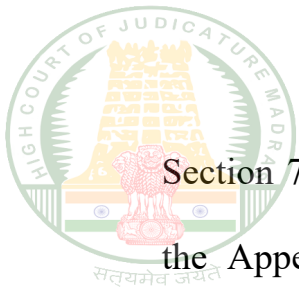
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2. The brief facts of the case are that the respondent establishment, M/s. ACE Engineers, is covered under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. The respondent defaulted in remitting statutory EPF dues for the period from September 2014 to July 2017. Consequently, an enquiry under Section 7A of the Act was initiated. Despite repeated summonses, the respondent failed to appear, and the enquiry proceeded ex-parte. By an order dated 07.11.2017, the EPFO determined the PF dues to be Rs. 15,25,127/- and initiated recovery proceedings. The respondent challenged this assessment order before the Central Government Industrial Tribunal (CGIT) by filing EPFA No. 01 of 2021, which was initially dismissed as barred by limitation. However, in W.P. No. 34570 of 2022, this Court set aside the CGIT's order and remanded the matter for fresh consideration on merits, including the issue of limitation. On remand, instead of deciding the appeal strictly on the merits, the CGIT, by order dated 26.02.2026, set aside the assessment, remitted the matter to the EPFO for a fresh enquiry, and directed the return of the recovered amount to the respondent. Aggrieved by the said order, and contending that the CGIT acted contrary to the earlier directions of this Court by failing to decide the appeal conclusively on merits, the EPFO has filed the present Writ Petition.



3. According to the petitioner, summonses were issued to the respondent under Section 7A of the Act on 01.09.2017, and the assessment order was subsequently passed on 07.11.2017.

4. The case of the respondent is that they came to know about the said order only on 07.12.2020, and within 12 days thereafter, filed an appeal before the Appellate Authority. Under the Act, an appeal against an order passed by the EPF authorities must be filed before the Appellate Authority within a period of 60 days. However, the proviso prescribes that the limitation period may be extended by another 60 days, provided sufficient reasons are present to condone the delay. The Appellate Authority initially dismissed the respondent's appeal (EPFA No. 01 of 2021) primarily on the ground that it was barred by limitation. Aggrieved by the rejection, the respondent approached this Court by filing W.P. No. 34570 of 2022, challenging the dismissal. The primary contention raised by the respondent in that writ petition was that the initial notice, which was claimed to have been served, was actually returned with the postal endorsement "refused". Thereafter, the EPF authority served the notice upon an erstwhile employee of the establishment. This Court observed that since the respondent claimed their date of knowledge of the order to be 07.12.2020, the Tribunal ought to have considered and decided the appeal based on that fact. Furthermore, it was not in dispute that the respondent had not participated in the



Section 7A proceedings. On these grounds, this Court remanded the appeal to the Appellate Authority for a fresh determination on both the question of limitation and the merits of the case.

5. Pursuant to the directions issued by this Court in W.P. No. 34570 of 2022, the respondent appeared before the Tribunal. The Tribunal passed the impugned order on 26.02.2026. In the said order, the Tribunal found that the record did not reveal a proper enquiry by the authority, and no notice was served on the Director or Management of the respondent company. It further noted that the Enforcement Officer admitted that the establishment was not functioning and had consequently handed over the Section 7A summons to one Mr. Alex T. Raj, an ex-employee of the establishment, and obtained his acknowledgement. Based on these findings from the record, the Appellate Authority allowed the appeal, set aside the original assessment order dated 07.11.2017, and remitted the matter back to the authority with liberty to conduct a proper enquiry in accordance with law.

6. The learned counsel for the petitioner submits that the impugned order passed by the Tribunal is not in consonance with the directions issued by this Court in W.P. No. 34570 of 2022. It is contended that this Court had remitted



back and directed the Tribunal to scrutinise the records regarding the service of notice under Section 7A and to ascertain whether the respondent had prior

knowledge of the proceedings and consider the same on merits, afresh.

However, the impugned order was passed. The learned counsel argues that in the absence of such specific and detailed findings on limitation, the impugned order warrants interference and should be set aside.

7. Having perused the impugned order, this Court notes that the Tribunal explicitly found that the Section 7A summonses were issued to an ex-employee at the very first instance when the company stood closed. Under such circumstances, where the very initiation of the Section 7A enquiry was flawed due to improper service, the Appellate Tribunal deemed it appropriate to remit the matter for a fresh enquiry. Although the impugned order does not explicitly spell out detailed findings on limitation based on the record, the very fact that the appeal was entertained and decided on merits indicates that the Appellate Authority was satisfied that EPFA No. 01 of 2021 was filed within time from the actual date of knowledge. In view of the clear finding by the Appellate Tribunal that no valid notice was served under Section 7A, the decision to remand the matter for a fresh enquiry does not suffer from any infirmity and calls for no interference. No grounds have been made out to entertain this Writ Petition.



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8. Accordingly, this Writ Petition stands dismissed. No costs.
Consequently, the connected miscellaneous petition is closed.

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

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