

W.P.(MD)No.25981 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 01.07.2026

CORAM

THE HON'BLE MR.JUSTICE M.DHANDAPANI

W.P.(MD)No.25981 of 2022
and
W.M.P.(MD).No.20129 of 2022

M/S. RS.746 N.Andakudi Primary Agricultural
Co-operative Bank Limited,
now called as RS.746 N.Andakudi Primary Agricultural
Co-operative Credit Society,
represented by its Secretary,
Kuppanenthal Post,
Ilayankudi Taluk,
Sivagangai District.

...Petitioner

Vs

The Assistant P.F. Commissioner /
Employees Provident Fund Organization,
Regional Office,
Lady Doak College Road,
Madurai.

...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records by the Employees Provident Fund Appellate Tribunal, Chennai and impugned order passed in EPFA.No.238 of 2018 dated 21.09.2022 and quash the same as illegal



and directing the EPC Tribunal to entertain the appeal filed by the petitioner's Society.

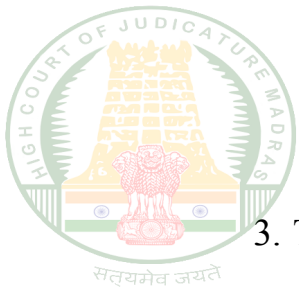
For Petitioner : Mr.CG.Pethanaraj

For Respondent : Mr.K.Jeyamohan

ORDER

This writ petition has been filed challenging the order passed by the Employees' Provident Fund Appellate Tribunal, Chennai, in EPFA No.238 of 2018, dated 21.09.2022, and consequently seeking a direction to the Appellate Tribunal to entertain the appeal preferred by the petitioner's Society.

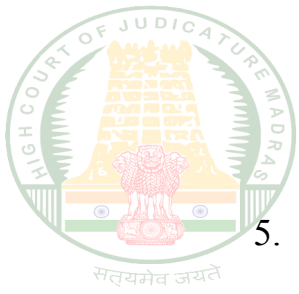
2. The learned counsel appearing for the petitioner would submit that proceedings were initiated against the petitioner for non-payment of dues under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. Pursuant thereto, damages under Section 14-B and interest under Section 7-Q of the Act were levied by the competent authority. Aggrieved by the said order, the petitioner preferred an appeal before the Employees' Provident Fund Appellate Tribunal with a delay of 537 days. Since the appeal had been filed beyond the maximum period of limitation of 120 days prescribed under the Act, the Appellate Tribunal dismissed the appeal as being barred by limitation. Challenging the said order, the present writ petition has been filed.



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3. The learned counsel appearing for the petitioner would further submit that the order passed under Section 14-B was an *ex parte* order, passed without affording an opportunity of hearing to the petitioner, and that the same was never served upon the petitioner. It is contended that the non-service of the order amounts to a violation of the principles of natural justice and, therefore, the petitioner could not prefer the appeal within the prescribed period of limitation. Hence, the delay ought not to have been reckoned against the petitioner.

4. Per contra, the learned counsel appearing for the respondent would submit that the order under Section 14-B was duly served on the petitioner on 31.10.2014 and the acknowledgment card evidencing receipt was received by the respondent on 08.05.2015. Even assuming that the petitioner came to know of the order only on 08.05.2015, the maximum period of limitation of 120 days expired on 10.09.2015. However, the appeal was preferred only in the year 2016, well beyond the statutory period of limitation. It is further submitted that the Appellate Tribunal has no power to condone the delay beyond the period prescribed under the statute and, therefore, the Tribunal rightly rejected the appeal as time-barred.

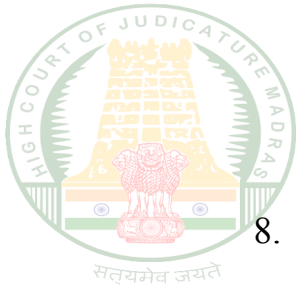


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5. This Court has considered the submissions made by the learned counsel on either side and perused the materials available on record.

6. Admittedly, the appeal before the Appellate Tribunal was filed with a delay of 537 days. Under the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, the Appellate Tribunal is empowered to condone the delay only to the extent permitted under the statute. It has no jurisdiction to entertain an appeal filed beyond the maximum period of limitation prescribed.

7. Though the petitioner contends that the order under Section 14-B was not served upon it, the respondent has produced materials to show that the order was duly served. Even assuming the petitioner's contention regarding the date of service is accepted, the appeal was admittedly filed beyond the outer limit of 120 days prescribed under the Act. In such circumstances, the Appellate Tribunal was justified in rejecting the appeal as barred by limitation. This Court does not find any illegality or infirmity in the impugned order warranting interference under Article 226 of the Constitution of India.



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8. Accordingly, this writ petition stands dismissed. No costs.

Consequently, the connected miscellaneous petition is closed.

01.07.2026

NCC : Yes/No
Index : Yes/No
Internet: Yes/No
TSG

To
The Assistant P.F. Commissioner /
Employees Provident Fund Organization,
Regional Office,
Lady Doak College Road,
Madurai.



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M.DHANDAPANI, J.

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