



W.P.No.34636 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.10.2025

CORAM

THE HONOURABLE MRS. JUSTICE N.MALA

W.P.No.34636 of 2025

M/s. M.C. Spinnings Private Limited,
Represented by its Authorised Signatory
Mr.K.Karthikeyan,
No.136/729, A, Varapalayam Road,
Kolappalur, Gobichettipalayam,
Erode - 638 456.

... Petitioner

Vs.

The Regional Provident Fund Commissioner,
Employees Fund Organisation,
Represented by its Commissioner,
Cavery Road, Karungalpalayam,
Erode - 638 003.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records in the impugned order EPFA No.88 of 2025 dated 25.07.2025 issued by the Central Government Industrial Tribunal - cum - Labour Court, Chennai and quash the same and to direct them to permit the appeal filed by the petitioner with the delay of 218 days.

For Petitioner : Mr.S.Ezhilraj

For Respondent : Mr.P.K.Panneerselvam
Senior Panel Counsel



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ORDER

This writ petition has been filed challenging the order dated 25.07.2025 passed in EPFA No.88 of 2025 issued by the Central Government Industrial Tribunal - cum - Labour Court, Chennai and quash the same and to further direct it to entertain the appeal filed by the petitioner with delay of 218 days.

2. The petitioner is a Private Limited Company engaged in textile industry, covered under the provisions of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 (hereinafter referred as 'the Act'). The respondent, by an order No.CB/SLM/35278/Penal Damages/2024-25/444 dated 21.08.2024, levied damages under Section 14B of the Act, against the petitioner. Aggrieved by the said order, the petitioner preferred an appeal under Section 7-I of the Act, before the first respondent, in EPFA No.88/2025. Since there was a delay of 218 days in preferring the appeal, the petitioner filed an application for condonation of delay of 218 days. The reasons stated in the affidavit included illness of the dealing officer, delay in obtaining certified copy of the order,



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financial hardship and change in counsel etc. However, the respondent dismissed the petition by the impugned order dated 25.07.2025, holding that no sufficient cause was made out and that the Tribunal had no power to condone delay beyond 60 + 60 days, as per Rule 7(2) of the EPFAT (Procedure) Rules, 1997. Aggrieved by the impugned dismissal order, the petitioner has filed the present petition.

3. Heard the learned counsel on both sides and perused the materials available on record.

4. The issue is whether the Tribunal is justified in dismissing the petition, to condone the delay of 218 days in filing the appeal on the ground that it had no authority to do the same. In the decision of the Hon'ble Supreme Court in ***Assistant Commissioner (CT) LTU, Kakinada and Others vs Glaxo Smith Kline Consumer Health Care Limited*** reported in ***2020 SCC Online SC 440***. The Apex Court held as follows :

"9. We may now revert to the Full Bench decision of the Andhra Pradesh High Court in Electronics Corpn. of India Ltd. [Electronics Corpn. of India Ltd. v. Union of India, 2018 SCC OnLine Hyd 21 : (2018) 361 ELT 22] , which had



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adopted the view taken by the Full Bench of the Gujarat High Court in Panoli Intermediate (India) (P) Ltd. v. Union of India [Panoli Intermediate (India) (P) Ltd. v. Union of India, 2015 SCC OnLine Guj 570 : AIR 2015 Guj 97] and also of the Karnataka High Court in Phoenix Plasts Co. v. CCE [Phoenix Plasts Co. v. CCE, 2013 SCC OnLine Kar 10432 : (2013) 298 ELT 481] . The logic applied in these decisions proceeds on fallacious premise. For, these decisions are premised on the logic that provision such as Section 31 of the 2005 Act, cannot curtail the jurisdiction of the High Court under Articles 226 and 227 of the Constitution. This approach is faulty. It is not a matter of taking away the jurisdiction of the High Court. In a given case, the assessee may approach the High Court before the statutory period of appeal expires to challenge the assessment order by way of writ petition on the ground that the same is without jurisdiction or passed in excess of jurisdiction - by overstepping or crossing the limits of jurisdiction including in flagrant disregard of law and rules of procedure or in violation of principles of natural justice, where no procedure is specified. The High Court may accede to such a challenge and can also non-suit the petitioner on the ground that alternative efficacious remedy is available and that be invoked by the writ petitioner. However, if the writ petitioner chooses to approach the High Court after expiry of the maximum limitation period of 60 days prescribed under



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Section 31 of the 2005 Act, the High Court cannot disregard the statutory period for redressal of the grievance and entertain the writ petition of such a party as a matter of course. Doing so would be in the teeth of the principle underlying the dictum of a three-Judge Bench of this Court in ONGC [ONGC v. Gujarat Energy Transmission Corpn. Ltd., (2017) 5 SCC 42 : (2017) 3 SCC (Civ) 47] In other words, the fact that the High Court has wide powers, does not mean that it would issue a writ which may be inconsistent with the legislative intent regarding the dispensation explicitly prescribed under Section 31 of the 2005 Act. That would render the legislative scheme and intention behind the stated provision otiose."

5. I am therefore of the view that the order of the authority is legal and valid and hence, calls for no interference.

6. Confronted with the legal impediment, the learned counsel for the petitioner sought permission to pay the balance amount of Rs.15,34,718/- in instalments.



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7. Taking into consideration that the petitioner's business was seriously affected due to economic recession, the petitioner is permitted to pay the balance amount of Rs. 15,34,718/- in twelve equated monthly instalments. The petitioner shall pay the first instalment on or before 05.11.2025 and thereafter pay the balance 11 instalments on the 5th of every succeeding English calendar month. It is made clear that if the petitioner defaults in payment of any one installment, the respondent shall be at liberty to take appropriate action for recovery of the amount from the petitioner as per law.

8. With the above observation and directions, this writ petition is disposed of. However, there shall be no order as to costs. Consequently, connected miscellaneous petition is also closed.

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Index: Yes/No
Internet: Yes/No
Speaking/Non-Speaking order
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N.MALA, J.
mtl

To

The Regional Provident Fund Commissioner,
Employees Fund Organisation,
Represented by its Commissioner,
Cavery Road, Karungalpalayam,
Erode - 638 003.

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