IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-09-2025

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THE HONOURABLE MRS.JUSTICE N. MALA

WP No. 34954 of 2025

M/s.Mehala Carona Textiles Private Ltd.,
Represented by its Director,
Mr. K. Karthikeyan,
SF. No.2311-2312, Sathy Pirivu,
Coimbatore Road, Allukulli PO,
Gobichettipalayam, Erode -638 453.

Petitioner(s)

Vs

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

Respondent(s)

Writ petition is filed under Article 226 of the Constitution of India, to issue Writ of Certiorarified Mandamus, calling for the records in the impugned order EPFA No.89 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 468 days.

For Petitioner(s): Mr.S.Ezhil Raj

For Respondent(s): Mr.P.K.Paneerselvam

ORDER

Writ petition is filed for issuance of a writ of certiorarified mandamus, challenging the impugned order in EPFA No.89 of 2025 dated 25.07.2025, issued by the Central Government Industrial Tribunal cum Labour Court, Chennai, quash the same and further direct the respondent to entertain the appeal filed by the petitioner with the delay of 468 days.

2. The petitioner establishment is covered under the E.P.F. and M.P. Act,1952. Whileso, the 2nd respondent/Regional Provident Fund Commissioner-II, Erode, passed an order under Section 14-B of the EPF & MP Act, on 21.08.2024, imposing penal damages upon the petitioner. Aggrieved by the said order, the petitioner preferred an appeal before Central Government Industrial Tribunal-cum-Labour Court, along with an application for condonation of delay of 218 days. The petitioner states that the Tribunal in the appeal, dated 25.07.2025, without appreciating the justification given for the delay, holding that there is no jurisdiction to condone the delay beyond 120 days under Rule 7(2) of the EPFAT (Procedure) Rules, 1997, dismissed the condone delay

application. Aggrieved by the said order, the petitioner filed the above writ petition for the aforesaid relief.

3. The learned counsel for the petitioner submitted that without appreciating the justification for the delay, the Central Government Industrial Tribunal cum Labour Court, dismissed the petitioner's appeal on the ground of limitation, stating that the delay beyond 120 days, under Rule 7(2) of the EPFAT (Procedure) Rules, 1997 was not condonable. The learned counsel submitted that this Court has ample powers under Article 226 of the Constitution of India, to condone the delay and remand the matter to the Central Government Industrial Tribunal cum Labour Court, to consider the matter on merits. The learned counsel therefore prayed that the writ petition may be allowed.

4. I heard both the learned counsels and perused the materials placed on record.

5.The issue is whether this Court has the power to enlarge the limitation beyond the period statutorily provided.

6.In my view, the said issue is directly covered by the judgment 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 [19] SCC 681.***

7.The Hon'ble Supreme Court, in paragraph No.19, 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 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 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."

8. I am therefore of the view that the order of the Central Government Industrial Tribunal cum Labour Court is valid and hence, calls for no interference.

9. Confronted with the legal hurdle, the learned counsel for the petitioner sought permission of the Court to deposit the demand amount of Rs.14,53,315/- in 10 Equated Monthly Instalments. The learned counsel submitted that the petitioner company was reeling under severe financial crisis and therefore prayed that the request for payment in instalments may be considered favourably. In view of the submission of the learned counsel for the petitioner and considering the financial position of the petitioner, this Court is inclined to issue the following directions:

i) The petitioner is permitted to pay the penal damages of Rs.14,53,315/- in 10 Equated Monthly Instalments.

ii) The petitioner shall pay the first instalment on or before **05.10.2025**.

iii) Balance of 9 instalments shall be paid on the fifth of the succeeding English Calender months.

iv) It is made clear that, if the petitioner defaults in paying any one of the instalments, the respondents shall be at liberty to initiate appropriate action against the petitioner in the manner known to law.

With the above observations and directions, the Writ petition is disposed of. However, there shall be no order as to costs.

dsn

24-09-2025

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

To

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

N.MALA J.

dsn

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