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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 03.07.2025

CORAM

THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

W.P.(MD)No.18033 of 2023

and

W.M.P(MD)Nos.15050 of 2023 and 13951 of 2025

M/s.Sree Sivaraj Fireworks Factory,
Through its Partner

...Petitioner

Vs

The Assistant Provident Fund Commissioner,
Employee's Provident Fund Organization,
Sub Regional Office, No.1,
Lady Doak College Road - Chokkikulam,
Madurai - 625 002.

...Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a **Writ of Certiorari**, to call for the records from the file of the respondent herein MD-10/MD/MDU/57940/RO/ENF-B/2015, dated 07.01.2015, to the tune of Rs.25,88,309/- under Section 7A of EPF Act and to Quash the same.

For Petitioner : M/s.C.Karthikeyan

For Respondent : Mr.A.John Xavier
Mr.M.Ragul for proposed respondent

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ORDER

The present Writ Petition has been filed challenging the order dated 07.01.2015, passed under Section 7B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

2.The petitioner factory has suffered an order under Section 7A of the Act on 25.06.2014. Thereafter, the petitioner has applied for review under Section 7B of the Act. The review application stood dismissed on 07.01.2015. The petitioner factory had filed W.P(C).No.980 of 2015, before the High Court of Delhi, challenging the order passed under Section 7A as well as 7B. The High Court of Delhi was pleased to pass an order on 02.02.2015, directing the petitioner factory to approach the tribunal.

3.In compliance of the order of the High Court of Delhi, the petitioner factory has filed ATA No.92(13)/2015, before the appellate Tribunal. It was later transferred to Central Government Industrial Tribunal cum Labour Court and re-numbered as E.P.F.A.No.73 of 2018. While entertaining the appeal, they passed an order directing the petitioner factory to deposit 40% of the amount specified in the 7A order. This interim order has not been complied with and



therefore, the appeal came to be rejected on 08.05.2023.

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4. After the appeal was rejected by the appellate Tribunal, the present writ petition has been filed challenging the order passed by the original authority under Section 7B of the Act on 07.01.2015. According to the learned Counsel appearing for the writ petitioner, they are entitled to challenge the order passed in the review proceedings with regard to the portion challenging the applicability of the Act. This Court is not convinced with the said submission.

5. Once the petitioner has chosen to challenge the order passed under Section 7A of Act before the appellate authority, all the grounds available, have been taken and interim order has been passed by the appellate tribunal. Due to non-compliance of the interim order, the appeal has been dismissed. In such circumstances, without challenging the interim order or final order dated 08.05.2023, the present writ petition has been filed challenging the order passed in the review proceedings.



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6.In view of the above said deliberations, there are no merits in the writ petition. Accordingly, this Writ Petition stands dismissed. No costs. Consequently, connected W.M.P(MD)No.15050 of 2023, is closed and W.M.P(MD)No.13951 of 2025, is closed as unnecessary.

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NCC : Yes/No
Index : Yes/No
Internet: Yes/No
RJR



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R.VIJAYAKUMAR, J.

RJR

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