



WP(MD)No.23336 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED: 15.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

WP(MD)No.23336 of 2023
and WMP(MD)Nos.19524 and 19525 of 2023

M/s.Amman Chamber,
Represented through its Proprietor
V.Parthiban,
2/42, Chinnaiya Goundan Valasu,
Mandavadi, Ambilikai,
Oddanchatram,
Dindigul – 624 612.

... Petitioner

versus

The Assistant Provident Fund Commissioner,
Employees' Provident Fund Organization,
District Office No.16/A,
Railway Station Road,
Nagal Nagar,
Dindigul – 624 003.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to call for the records relating to the impugned order passed by the respondent vide Diary No.271/2020, file No.MD/MDU/1880802/Enf-B/M-13/2020 dated 23.11.2021 and the order passed by the Presiding Officer of Appellate Tribunal, CGIT, Chennai vide EPFA 56/2023 dated 11.08.2023 and quash the same.

For Petitioner : Mr.S.Nallathambi



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Government or any other authority under the Act, may within 60 days from the date of issue of the notification/order, prefer an appeal to the Tribunal.

Provided that the Tribunal may if it is satisfied that the appellant was prevented by the sufficient cause from preferring the appeal within the prescribed period, extend the said person by a further period of 60 days.”

By referring the mandatory provision, the Appellate Tribunal, vide order dated 11.08.2023, has dismissed the appeal that there is no scope to condone the delay beyond 120 days and therefore, the inordinate delay of 242 days cannot be condoned. As against the order of the Appellate Tribunal dated 11.08.2023, the petitioner Establishment has preferred this writ petition.

3. The learned counsel appearing for the petitioner Establishment submits that the Appellate Tribunal has entertained the appeal and also assigned number for the appeal. Once the appeal has been entertained, the appellate tribunal ought to have disposed of the matter on its merits and ought not to have rejected on limitation.

4. The learned counsel appearing for the respondent Authority, by referring to Rule 7(2) of the Employees Provident Funds Appellate Tribunal



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(Procedure) Rule 1997, submits that it is a mandatory provision and the Appellate Tribunal is not having the power to condone the delay beyond the period of 120 days. The learned counsel has also relied on the following Judgments in support of his contention:

(i) 2005 (83) DRJ 647 (DB) (Assistant Regional Provident Fund Commissioner, Meerut and others vs. Employees Provident Fund Appellate Tribunal);

(ii) W.P.No.541 of 2017 dated 09.01.2017 (M/s.Trip Go Trip Tourism Pvt. Ltd. vs. The Presiding Officer, Employees Provident Fund Appellate Tribunal, Bengalurur and another);

(iii) W.A.No.338 of 2017 dated 23.07.2018 (M/s.Trip Go Trip Tourism Pvt. Ltd. vs. The Presiding Officer, Employees Provident Fund Appellate Tribunal, Bengaluru and another);

(iv) W.P.No.30732 of 2014 dated 22.11.2019 (The Assistant PF Commissioner, Employees Provident Fund Organisation, Coimbatore vs. The Presiding Officer, Employees' Provident Fund Appellate Tribunal, New Delhi and another);

(v) W.P.No.21057 of 2023 dated 17.07.2023 (M/s.Anjappar Chettinad AC Restaurant, Chennai vs. The Regional Provident Fund Commissioner-II, Employees Provident Fund Organization, Salem and another).



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5. Among these Judgments, a Division Bench of this Court, in W.A.No.338 of 2017 dated 23.07.2018, has rejected a similar appeal filed by the Establishment that the Employees' Provident Fund Act provides for condonation of delay of 60 days only and any delay beyond the statutory period fixed under the Act cannot be condoned. The Division Bench has also passed the order, following the order of the Hon'ble Supreme court in the case of *Union of India vs. Popular Construction Co.* reported in (2001) 8 SCC 470.

6. In view of the mandatory provision and the dictum laid down by the Division Bench of this Court (as stated supra), this Court is not inclined to entertain this writ petition.

7. Accordingly, this writ petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

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NCC : Yes/No
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