IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

WP No. 696 of 2025
and
W.M.P.No.846 of 2025

Scripture Union & CSSM Council of India,
Rep. by its National Director,
No.27, First Main Road,
United India Nagar,
Ayanavaram, Chennai - 600 023. ..Petitioner

Vs

The Regional Provident Fund Commissioner - II,
Regional Office,
No.3, Royapettah High Road,
Chennai - 600 014. ..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India for the issuance of Writ of Certiorarified Mandamus, calling for connected records in connection with the impugned order passed by the Central Government Industrial Tribunal – Cum - Labour Court/EPFAT in E.P.F.A No.15 of 2024 dated 28.08.2024 and quash the same and consequently direct the Central Government Industrial Tribunal-Cum-Labour Court/EPFAT to take up the appeal in EPFA No.15 of 2024 on file and to decide the same on merits.

For Petitioner: Mr.D.Muthukumar for M/s.Paul and Paul

For Respondent: Mr.K.Venkatesan

ORDER

The writ petition is filed challenging the impugned order passed by the Central Government Industrial Tribunal-Cum-Labour Court/EPFAT made in EPFA.No.15 of 2024 dated 28.08.2024 and to quash the same.

2. The appeal was filed as against the determination made by the respondent authorities under Section 7-A of the Employees Provident Fund & Miscellaneous Provisions Act, 1952. A brief facts are that when a special scheme was floated by the respondent authorities, in order to take advantage of the same, the petitioner had applied under the said scheme. Even after application, the dues were not paid within 15 days time and it took 24 days for the petitioner to pay the amount. With reference to the delay, it is the contention of the petitioner that when for the first time, the accounts were being opened, the bank took time to enable the internet banking and thereafter there was problem with the portal and only with reference thereto, the delay of 10 days happened. However, the major argument made before this Court is that when the petitioner concerned claimed exemption of House Rent Allowances (HRA), the original authority while determining the dues found that the HRA claimed is as great as 60% of the wages and held that the same can be restricted and the benefit should be confined only up to 30%. Even assuming that the authority was right in confining only up to 30% that 30% benefit is not given

while making the calculation. Therefore, there is an error in the calculation, which the Appellate Authority did not also consider.

3. Per contra, *Mr.K.Venkatesan*, the learned counsel appearing on behalf of the respondent would submit that the said point as to calculation was never raised specifically in the appellate proceedings or in the original proceedings. With reference to the delay, individual reasoning cannot be considered as the incidence of interest is automatic as opposed to damages. It is the personal circumstances of the petitioner, which cannot be considered.

4. I have considered the rival submission made on either side and perused the material records of the case.

5. When this Court questioned as to whether the calculation was made by giving rebate to the said 30% of the House Rent Allowances or not, the learned counsel appearing on behalf of the respondent would submit that if the authority had directed so, the same would have been taken into account. However, as per the calculation submitted by the learned counsel for the petitioner, it can be seen that the entire wages for every month from April 2015 to March 2019, have been taken into account and a total sum of Rs.1,52,60,752/- has been arrived at, which is also reflected in the operative portion of the original order. Therefore, *prima facie*, it can be seen that the 30% rebate determined by the authority has

not been taken into account. In any event, the detailed calculation can be placed before the appellate authority for consideration. The Tribunal, being the Appellate Authority, is better suited to go into the calculations, since the calculations are not readily available before this Court.

6. In view thereof, I am of the view that this is a fit case for remanding the matter back to the Appellate Tribunal for reconsideration, the writ petition is ***disposed of*** on the following terms:-

(i) The Award passed by the Central Government Industrial Tribunal – Cum - Labour Court/EPFAT dated 28.08.2024 made in E.P.F.A. No.15 of 2024 shall stand set aside.

(ii) The E.P.F.A.No.15 of 2024 is remitted back to the file of the Central Government Industrial Tribunal – Cum - Labour Court/EPFAT, Chennai for fresh consideration.

(iii) It will be open for the petitioner to file a memo placing on record the the detailed calculation showing how the 30% rebate has to be given and what would be the total wages if such rebate is applied. The said calculation can be refuted by the respondent authorities. The Appellate Court shall decide the issue with reference to the quantum and depending on the decision, the same would follow with reference to the other calculations of interest or damages. Based on the same, the other decisions can be decided. It is made clear that the issue shall be consider on merits and not on the ground of limitation.

(iv) Let the said exercise be completed within a period of five (5) months from the date of receipt of the web copy of the order, without waiting for the certified copy of the order.

24-02-2026

Neutral Citation: Yes/No

NSL

To
The Regional Provident Fund Commissioner - II,
Regional Office, No.3, Royapettah High Road,
Chennai - 600 014.

D.BHARATHA CHAKRAVARTHY, J.

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