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W.P.No.7668 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 05.06.2026

Coram:

THE HONOURABLE MR.JUSTICE K.SURENDER

W.P.No.7668 of 2023
and
W.M.P.No.7839 of 2023

Godrej Consumer Products Ltd.,
E5, Industrial Estate,
Maraimalai Nagar - 603 209,
Rep. by its Authorised Signatory

.. Petitioner

Vs.

The Regional Provident Fund Commissioner-II,
Employees' Provident Fund Organisation,
Regional Office,
3, Rajaji Salai,
Chennai-600 045.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India,
praying for issuance of a Writ of Certiorari to call for the records of the
respondent in proceedings No.TB/RO/TAM/11081/PDC/526/2022 and
quash its order dated 22.11.2022 passed under Section 14-B and Section 7-Q

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of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952
by the respondent.

For petitioner : Mr.Thiyageshwaran.K. for M/s.T.S.Gopalan and Co.

For respondents: Mr.Dwarakesh Prabhakaran

ORDER

The petitioner has filed the present Writ Petition praying for issuance of a Writ of Certiorari to call for the records of the respondent in proceedings No.TB/RO/TAM/11081/PDC/526/2022 and quash its order dated 22.11.2022 passed under Section 14-B and Section 7-Q of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 by the respondent.

2. It is submitted by the learned counsel for the petitioner-Company that, as against the order passed under Section 14-B of the said Act, the proper appellate forum is the Employees' Provident Fund Appellate Tribunal. Without approaching the said Tribunal, the petitioner has straightaway filed the present Writ Petition.

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3. Learned counsel for the petitioner further submitted that at the relevant point of time, there was no Presiding Officer in the said Tribunal and he seeks protection to file the present Writ Petition without going into the factum of limitation.

4. The appellate Tribunal is functioning now. Hence, this Writ Petition is dismissed. Since the petitioner has to only approach the appellate Tribunal, however, on the application filed by the petitioner herein before the appellate Tribunal, the appellate Tribunal shall take up the issue of limitation also and thereafter proceed with the matter.

5. With the above observation/direction, the present Writ Petition is disposed of. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

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To

The Regional Provident Fund Commissioner-II,
Employees' Provident Fund Organisation,
Regional Office,
3, Rajaji Salai,
Chennai-600 045.

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