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WP No. 13883 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 13883 of 2026

Tamil Nadu Grama Bank
(Sucessor in title to Pallavan Grama Bank)
Rep. by its General Manager (Admin)
No.6 Yercaud Road
Hasthampatty, Salem 636007.

..Petitioner(s)

Vs

The Regional Provident Funds Commissioner -ii
Employee Provident Funds Organisation
Regional Office, Steel Plant Road
Dalavaipatti, Salem 636302

..Respondent(s)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of writ of Certiorari calling for the records of the Central Government Industrial Tribunal - cum - Labour Court, Chennai in EPFA No. 302 of 2025 and quash his order dated 08.01.2026 and pass.

For Petitioner(s): Mr.P.Raghunathan for
M/s.T.S.Gopalan And Co

For Respondent(s): Ms.R.Meenakshi

Order

This Writ Petition has been filed to quash the order of the Labour Court dated 08.01.2026, wherein the petitioner's appeal was dismissed on limitation ground.



2. Case of the petitioner is that the petitioner is a Regional Rural Bank constituted under the provisions of the Regional Rural Banks Act, 1976 and regulations were framed called Pallavan Grama Bank (Officers and Employees) Service Regulations 2010. While so, the respondent is attempting to cover the petitioner's establishment under the provisions of the EPF And MP Act by reference to the representations of the contingent employees on the ground that they are not enjoying the benefit of contributory provident fund or old age pension and therefore, the Act would apply to the petitioner Bank. When this issue was pending, on 08.02.2021, the respondent issued a show cause notice to the Pallavan Grama Bank alleging that it had violated the provisions of the EPF Act and the Scheme and initiated enquiry under Section 7A. The 7A enquiry concluded and the respondent passed orders in the enquiry, determining the contribution at Rs.10,29,26,330/- under Section 7A of the EPF Act. Against the said order, W.P.No.21205 of 2022 was filed, wherein this Court held that the Bank is liable to pay Provident Fund and dismissed the writ petition. The Writ Appeal filed against the writ Court order was also dismissed. Challenging the Writ Appeal order, the petitioner has preferred SLP before the Supreme Court. On 26.05.2025, the Supreme Court dismissed the SLP, by observing that the question of quantification of the amount, period of working and the identification of the employees were left open to be decided by the EPF Appellate Tribunal. Therefore, the petitioner approached the Central



Government Industrial Tribunal-cum-Labour Court, Chennai, by way of an Appeal. However, the Tribunal suo moto raised the issue of limitation and dismissed the appeal as barred by limitation. Challenging the same, the present writ petition is filed.

3. Learned counsel for the petitioner submitted that the Tribunal failed to note that it was not a party to the proceedings before the Supreme Court and therefore, the order of the Supreme Court cannot be construed as an order of remand to the Tribunal to consider the plea of the petitioner and the Tribunal vest with the power in terms of the order passed by the Apex Court, however, the same was refused by the appellate authority, which is not sustainable and hence prays for appropriate orders.

4. Learned counsel for the respondent submitted that the appeal filed by the petitioner challenging the 7A order has already been rejected by this Court as well as by the Hon'ble Apex Court. The Apex Court made observations with regard to quantification of the amount, period of working and the identification of the employees. However the issue is only with regard to quantification of amount payable to the employees and the period of working, for which there is no necessity to file an appeal. The respondent is vested with the power to determine these aspects and therefore the appeal filed by the petitioner before the appellate authority, is impermissible and however, this Court may issue



direction to the respondent for quantification of the amount and period rendered by the respective employees for the purpose of payment.

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5. Heard both sides and also perused the materials available on record.

6. Facts in the present case are not in dispute that admittedly the respondent initiated 7A proceedings as against the petitioner alleging non payment of EPF contribution on the basis of the representation made by the employees Union and the respondent passed order on the 7A enquiry and the petitioner was unsuccessful before this Court as well as before the Hon'ble Apex Court. However, the Apex Court dismissed appeal by observing that quantification of the amount, period of working and the identification of the employees are left open to be decided by the appellate authority without going into the merits of the matter.

7. In view of the above, this Court is of the opinion that it is appropriate to remand the matter back to the appellate authority for consideration limited to the issue of quantification of the amount, the period of working of the employees and their identification, in terms of the order of the Hon'ble Apex Court. Therefore, the matter is remanded back to the Central Government Industrial Tribunal-cum-Labour Court, Chennai, solely for the purpose such determination. It is made clear that the petitioner shall not re-agitate the issue concerning the 7A dues already fixed by the respondent.



8. This Writ Petition is disposed of with the above observations. No costs.

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

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M.DHANDAPANI J.

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