IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.04.2026

CORAM:

THE HON'BLE MR. JUSTICE M. DHANDAPANI

W.P. No.11884 of 2026
and
W.M.P. No.12969 of 2026

M/s. Mehra Computers System Private Limited
Represented by Praveen K. Mehra,
Managing Director,
Having Office at.
Sy. No.142 Thangavelu Engineering,
College Road, Karapakkam, Chennai-600 097

..Petitioner

Vs

Regional Provident Fund Commissioner -II
Employees Provident Fund Organization,
Regional Office, Chennai South,
No.37, Royapettah High Road, Chennai-600 014. ..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for the issuance of a Writ of Certiorarified Mandamus a) to call for the records relating to the proceeding of the Respondent vide order dated 21.01.2026 bearing Diary No.696/2022 and Order Number TN/MAS/CHN-SOUTH/ COMP/DIV-16 /7B/PROCEEDINGS /35752/2026 passed under Section 7-B of Employees Provident Funds, and Miscellaneous Provisions Act, 1952 and to quash the same as illegal, perverse arbitrary and violative of principles and b) to call for the records relating to the proceedings of the Respondent vide order dated 17.06.2022 bearing Diary No.3017/2019 passed by the Respondent under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act 1952 and to quash the same

For Petitioner : Mr. M.S. Krishnan,
Senior Counsel
for Mr.Adarsh Subramanian

For Respondents : Mr.R. Vishnu

ORDER

This writ petition has been filed challenging the impugned order dated 21.01.2026 passed by the respondent under Section 7B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter referred to as "the Act"), whereby the order dated 17.06.2022 passed under Section 7A of the Act determining a liability /dues of Rs.1,70,07,659/- against the petitioner was affirmed.

2. The case of the petitioner is that an inquiry under Section 7A of the Act was conducted for the relevant period i.e. from 01.09.2014 to 31.05.2019, pursuant to which, the original authority vide its order dated 17.06.2022 determined a sum of Rs.1,70,07,659/- as total dues. It is the grievance of the

petitioner that at that stage, the petitioner was not provided opportunity either to produce salary statements for April 2015 to May 2019 or to make oral and written submissions. In the said order dated 17.06.2022, it has been stated that in the event of failure to remit the aforesaid amount, within 15 days from the date of receipt of the said order, further proceedings will be initiated for attachment of movable and immovable properties.

3. Aggrieved by the aforesaid order dated 17.06.2022, the petitioner had filed a review petition under Section 7B before the respondent. Confirming the order passed under Section 7A of the Act, the revisional authority passed an order dated 21.01.2026, which is impugned herein. It is the further case of the petitioner that a sum of Rs.47,98,723/- has already been paid towards the alleged dues and a Memo has been filed to that effect. Challenging the order dated 21.01.2026, this writ petition has been filed.

4. Learned Senior Counsel appearing for the petitioner submitted that the authorities under Sections 7A and 7B have failed to properly adjudicate the actual workings and calculations submitted by the petitioner. He further submitted that despite production of relevant documents and proof of remittances, the same were not considered in proper perspective and the

respondent has passed the impugned order in a mechanical manner without appreciating the documents and submissions of the petitioner.

5. Learned Senior Counsel also submitted the respondent has erred in arriving at a conclusion of upholding the order passed in the 7A proceedings, which was based on an incomplete wage register. He further pointed out that the petitioner has already remitted a substantial amount of Rs.47,98,723/-, which has not been taken into account and further he seeks for an opportunity to the petitioner to place all records before the respondent authority. It is his contention that the petitioner had remitted more than 25% of the assessed dues. In view of the above, he prayed for quashment of order dated 21.01.2026.

6. Per contra, the learned counsel appearing for the respondents would vehemently oppose the contentions raised by the petitioner and submitted that instead of availing the statutory appeal under Section 7I of the Act, has chosen to file a review under Section 7B and has not complied with the mandatory conditions. He further contended that the writ petition is not maintainable and that the impugned order does not warrant any interference. Accordingly, he prayed for dismissal of the writ petition.

7. Considering the aforesaid submissions, firstly, this Court has observed that though a substantial amount was paid by the petitioner, the petitioner has to

pay a further sum of the alleged dues and in obedience, the learned Senior Counsel appearing for the petitioner, on instructions has expressed the readiness to comply the same and therefore, he prayed that a meagre sum may be fixed for the said remittance, considering the earlier payments made by the petitioner.

8. Heard the submissions made by the learned counsel on either side and perused the materials available on record.

9. It is not in dispute that the order under Section 7A of the Act determined the liability at Rs.1,70,07,659/- was passed by the Original Authority. It is equally undisputed that the petitioner has not preferred an appeal under Section 7I of the Act, but has filed a review petition under Section 7B, which came to be rejected, thereby the order passed by the Original Authority was confirmed. Further on a bare perusal of records, it reveals that the petitioner has already remitted a sum of Rs.47,98,723/- towards the alleged dues.

10. It is the strong contention of the petitioner as well as on a careful perusal of the impugned order, it would indicate that the payments already made by the petitioner and the calculations furnished by them have not been properly adjudicated by the authority. In such circumstances, this Court is of the view

that the petitioner ought to have been granted one more opportunity to place all relevant records before the respondent for proper adjudication.

11. Accordingly, without expressing any opinion on the merits of the case, the impugned order dated 21.01.2026 passed by the respondent is hereby set aside and the matter is remanded to the respondent for fresh consideration, subject to the following conditions:

(i) The petitioner shall deposit a further sum of Rs.25,00,000/- (Rupees Twenty Five Lakhs only) within a period of six weeks from the date of receipt of a copy of this order;

(ii) The petitioner is permitted to produce all relevant documents, including proof of payments already made, before the respondent;

(iii) On such deposit and submission of records, the respondent shall consider the matter afresh, by taking into account the payments already made by the petitioner, and shall pass a reasoned order on merits and in accordance with law;

(iv) Such exercise shall be completed within a period of twelve weeks thereafter.

(v)It is made clear that this Court has not expressed any opinion on the merits of the case and all issues are left open to be decided by the respondent.

12. The writ petition stands disposed of with the aforesaid directions. No costs. Consequently, connected miscellaneous petitions is closed.

06.04.2026

Index : Yes / No
Speaking Order / Non-speaking order
Neutral Citation Case : Yes / No
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Note to Office :
Issue order copy on or
before 09.04.2026

To
Regional Provident Fund Commissioner -II
Employees Provident Fund Organization,
Regional Office, Chennai South,
No.37, Royapettah High Road, Chennai-600 014.

M. DHANDAPANI, J.

vsi2

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