IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-06-2026

CORAM:

THE HON'BLE MR.JUSTICE K.SURENDER

WP No.16271 of 2025
and
W.M.P.No.18403 of 2025

M/s.Jain Housing Constructions Limited,
Represented by its Authorised Signatory,
Mr.Vijayshekhawat,
No.98/99, Habibullah Road, T.Nagar,
Chennai 600 017.

..Petitioner

Vs.

The Regional Provident Fund Commissioner-I,
Chennai South, Regional Office, Chennai - II,
Employees' Provident Fund Organization,
37, Royapettah High Road, Chennai 600 014.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus calling for the records of the Central Government Industrial Tribunal-cum-Labour Court and Employees' Provident Fund Appellate Tribunal, Chennai in EPFA.No.203 of 2024 and quash the order dated 10.01.2025 and further direct the Central Government Industrial Tribunal cum Labour Court (Employees' Provident Fund Appellate Tribunal cum Labour Court (Employees' Provident Fund Appellate Tribunal), Chennai to entertain the appeal filed by the petitioner in EPFA.No.203 of 2024.

For petitioner : Mr.Anand Gopalan for M/s.Agam Legal

For respondent: Mr.M.S.Viswanathan

ORDER

The petitioner is questioning the order of the Central Government Industrial Tribunal-cum-Labour Court and Employees' Provident Fund Appellate Tribunal, Chennai in EPFA.No.203 of 2024, refusing to entertain the appeal filed by the petitioner, challenging the order dated 29.08.2024. The order was passed on 04/2019 under Section 7-A of the Employees' Provident Funds and Miscellaneous Provisions Act, and order dated 29.08.2024 passed under Section 7-B of the Act, is not maintainable.

2. Briefly, the facts are that the Employees' Provident Fund authority has concluded that the petitioner is liable to pay the amount of Rs.22,77,55,618/- assessed under Section 7-A and accordingly, order was passed in April 2019. The said order was despatched on 31.07.2021.

3. Application was made for reviewing the order passed in April 2019 regarding the dues that were outstanding. The Commissioner of Regional Provident Fund Organisation passed the order dated 29.08.2024, refusing to reduce the outstanding from Rs.22,77,55,618/- to Rs.1,82,00,747/-. The reason stated by the RPF Commissioner is that the order passed in April 2019 is "provisional" in nature and not based on the original records of the establishment. Further, in the facts of the case, it was determined that the said amount of Rs.1,82,00,747/- is the Provident Fund dues payable for the period from 04.2012 to 03.2014. The reason stated by the RPF Commissioner is that

the order passed in April 2019 is "provisional" in nature and not based on the original records of the establishment. Further, in the facts of the case, it was determined that the said amount of Rs.1,82,00,747/- is the Provident Fund dues payable for the period 04.2012 to 03.2014. Aggrieved by the said direction to pay Rs.1,82,00,747/- by order dated 29.08.2024, the petitioner approached the Central Government Industrial Tribunal-cum-Labour Court and filed E.P.F.No.203 of 2024. The Tribunal found that the appeal was not maintainable, since the petitioner determined that the said amount of Rs.1,82,00,747/- is the Provident Fund dues payable for the period from 04.2012 to 03.2014. Aggrieved by the said direction to pay Rs.1,82,00,747/- by order dated 29.08.2024, the petitioner approached the Central Government Industrial Tribunal-cum-Labour Court and filed E.P.F.No.203 of 2024. The Tribunal found that the appeal was not maintainable, since the petitioner challenged the order dated April 2019 passed under Section 7-A of the Act and accordingly, order was passed by the Commissioner on 29.08.2024 and the said order was passed under Section 7-B of the said Act. Since there is apprehension of entertaining the appeal against the rejection of the review, the appeal was dismissed as not maintainable. The appeal filed before the Central Government Tribunal, was rejected as not maintainable.

4. Learned counsel for the petitioner submitted that the order passed by the Commissioner is under Section 7-B of the said Act and since the review was not rejected, the appeal is maintainable. Only in the event of rejection of the

review, the appeal cannot be maintained under Section 7-I of the said Act. Since the EPF Contribution was earlier due at Rs.22,77,55,618/- and the said order was passed under Section 7-B of the Act. Since there is prohibition of entertaining the appeal against the rejection of the review, the appeal was dismissed as not maintainable. The appeal filed before the Central Government Industrial Tribunal was rejected as not maintainable.

5. Learned counsel for the petitioner further submitted that the order passed by the Commissioner is under Section 7-B of the Act and since the review was not rejected, the appeal is maintainable. Only in the event of the rejection of review, the appeal cannot be maintained under Section 7-I of the said Act. Since the EPF contribution which was earlier at Rs.22,77,55,618/-, was reduced to Rs.1,82,00,747/- and it amounts to allowing the review by reducing the quantum of the dues payable.

6. On the other hand, learned Standing Counsel appearing for the respondent submitted that the quantum of Rs.22,77,55,618/- was initially assessed, however, since it was provisional in nature, the Commissioner, on the said ground, has reduced the amount to Rs.1,82,00,747/- and as such, it is deemed that the review was rejected. The petitioner was found to be payable the amount of Rs.1,82,00,747/- as provident fund dues. When once it is found in the review that the amount is payable, that itself would indicate that the review was rejected and the appeal before the Industrial Tribunal is prohibited under Section 7-B(5) of the said Act.

7. Heard both sides and perused the materials available on record.

8. The facts are not disputed and initially, in April 2019, the order was passed under Section 7-A of the Act, assessing the outstanding dues as Rs.22,77,55,618/-, however, on filing of the review under Section 7-B of the Act, the amount was reduced to R.1,82,00,747/-. The order of the Commissioner was passed under Section 7-B of the Act, as indicated in the order dated 29.08.2024.

9. The reasons given by the Commissioner for reducing the amount is that initially, the amount was 'provisional' in nature and was passed without even going through the records of the Company. After going through the records, it was found that the outstanding was Rs.1,82,00,747/-. In the peculiar facts of the present case, if at all the order passed in April 2019 under Section 7-A was incorrect, as found by the Commissioner for passing the order under Section 7-B, the said order would amount to the assessment order passed under Section 7-A of the Act, since the Commissioner himself held that there was no basis for assessing the outstanding dues at Rs,22,77,55,618/-. Even otherwise, if it is accepted that the order passed by the Commissioner on 29.08.2024 was pursuant to the power of the review under Section 7-B of the Act, the fact remains that the amount of Rs.22,77,55,618/- was reduced to Rs.1,82,00,747/-. In such event, it cannot be said that the review was rejected. Since the review was not rejected, in accordance with Section 7-I of the Act, the appeal is maintainable before the Industrial Tribunal. Technically, as accepted by the

learned counsel for the respondent, initially, assessment of amount to Rs.22,77,55,618/- was incorrect, that is provisional and as such, the present order dated 29.08.2024 has to be considered as the assessment order passed under Section 7-A of the Act. In that event, the appeal can be entertained before the Tribunal under Section 7-A of the Act. Be that as it may. The order rejecting the appeal filed by the petitioner, is incorrect on both grounds.

10. Accordingly, this Writ Petition stands allowed. The impugned order refusing to entertain the appeal filed by the petitioner, is hereby set aside and the appeal shall be entertained as discussed above and orders be passed thereon, on merits and in accordance with law. There shall be no order as to costs. Consequently, the Miscellaneous Petition is closed.

(K.SURENDER, J)
29-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To
The Regional Provident Fund Commissioner-I,
Chennai South, Regional Office, Chennai - II,
Employees' Provident Fund Organization,
No.37, Royapettah High Road, Chennai 600 014.

K.SURENDER, J

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