IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-06-2026

CORAM

THE HON'BLE MR.JUSTICE K. SURENDER

WP Nos. 21589 & 21596 of 2026
and W.M.P.Nos.23384 & 23390 of 2026

M/s.Park Industries Private Limited,
Represented by its HR Head, Mr.Jai Singh,
S-2/5, Melma Road, Pudupattu Village,
Madurantakam 603 303,
Chengalpattu District.

..Petitioner in W.P.No.21589 of 2026

M/s.Park Felts Private Limited,
Represented by its HR Head, Mr.Jai Singh,
SF No.223/4A, Uthiramerur Road,
Vedavakkam Village, Madurantakam Taluk,
Chengalpattu District 603 303.

..Petitioner in W.P.No.21596 of 2026

Vs

The Religious Provident Fund Commissioner -II,
Employees Provident Fund Organisation,
Regional Office, Sriperumbudur,
No.3, Rajaji Salai, West Tambaram,
Chennai 600 045.

..Respondent in both cases

COMMON PRAYER – These Writ Petitions are filed under Article 226 of the Constitution of India, seeking for a Writ of Certiorarified Mandamus, calling for the records of the impugned orders bearing Ref.No.RO/SPR/Comp/527/TB/TAM/62869/2026 and Ref.No.RO/SPR/Comp/527/TB/TAM/64046/2026, by a common order dated 27.04.2026 passed by the Regional Provident Fund Commissioner-II, Tambaram, to quash the same and consequently, direct the respondent to reconsider the review application dated 27.03.2026 afresh after affording opportunity of personal hearing to the petitioner.

For Petitioner in both cases:	Mr.P.Thangaraju
For Respondent in both cases:	Mr.R.Thirunavukarasu

COMMON ORDER

These Writ Petitions have been filed seeking to quash the impugned orders made in Ref.No.RO/SPR/Comp/527/TB/TAM/62869/2026 and Ref.No.RO/SPR/Comp/527/TB/TAM/64046/2026, passed by the Regional Provident Fund Commissioner-II, Tambaram, by common order dated 27.04.2026 and consequently, direct the respondent to reconsider the review application dated 27.03.2026 afresh after affording opportunity of personal hearing to the petitioners.

2. The brief facts of the case are that a complaint was lodged against the petitioners' companies alleging that the companies had engaged around 250 contractual employees and that the Employees Provident Fund (EPF) contribution had been deducted from the employees' salaries at a lesser rate and that even the employer's contribution had not been properly remitted. Pursuant to the complaint, the Enforcement Officer conducted an inspection. During the course of inspection, it was prima facie found that the employees were working

under the petitioners' companies and proceedings under Section 7A of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 (EPF & MP Act) were initiated.

3. During the course of the proceedings under Section 7A of the EPF & MP Act, the inspection report of the Enforcement officer, the complaint and other relevant materials were taken into consideration. Notice were issued to the petitioners' companies and sufficient opportunity was afforded to participate in the enquiry under Section 7A of the Act. Upon conclusion of the enquiry, it was found that the petitioners' companies were liable to pay a sum of Rs.1,05,54,526/-.

4. Aggrieved by the said order passed under Section 7A of the EPF & MP Act, the petitioners' companies, without preferring any appeal before the Tribunal, filed review applications under Section 7B of the EPF & MP Act.

5. The Regional Provident Fund Commissioner, being the competent authority to consider the review applications, passed the impugned orders dated 30.03.2026 dismissing the review applications mainly on the ground that no valid ground had been made out for reviewing the earlier order passed under Section 7A of the EPF & MP Act.

6. The petitioners' companies have filed the present writ petitions mainly on the ground that they were not afforded an opportunity of personal hearing during the enquiry conducted in the review applications under Section 7B of the Act. Section 7B of the EPF & MP Act reads as follows:

> *Any person aggrieved by an order made under sub-section (1) of Section 7-A, but from which no appeal has been preferred under this Act, and who, from the discovery of new and important matter or evidence which, after the exercise of due diligence was not within his knowledge or could not be produced by him at the time when the order was made, or on account of some mistake or error apparent on the face of the record or for any other sufficient reason, desires to obtain a review of such order may apply for a review of that order to the officer who passed the order:*
>
> *Provided that such officer may also on his own motion review his order if he is satisfied that it is necessary so to do on any such ground.*
>
> *(2) Every application for review under sub-section (1) shall be filed in such form and manner and within such time as may be specified in the Scheme.*
>
> *(3) Where it appears to the officer receiving an application for review that there is no sufficient ground for a review, he shall reject the application.*
>
> *(4) Where the officer is of opinion that the application for review should be granted, he shall grant the same:*
>
> *Provided that,-*
>
> *(a) no such application shall be granted without previous*

notice to all the parties before him to enable them to appear and be heard in support of the order in respect of which a review is applied for, and

(b) no such application shall be granted on the ground of discovery of new matter or evidence which the applicant alleges was not within his knowledge or could not be produced by him when the order was made, without proof of such allegation.

(5) No appeal shall lie against the order of the officer rejecting an application for review, but a appeal under this Act shall lie against an order passed under review as if the order passed under review were the original order passed by him under Section 7-A.

7. As seen from the above provisions, a review can be sought on the following grounds:

(a) discovery of new or important matter or evidence.

(b) such evidence was not within the knowledge of the applicant, despite due diligence.

(c) such evidence could not be produced when the order was passed.

(d) such review can be preferred, if some mistake or error is apparent on the face of the record.

(e) for any other sufficient reasons/cause.

8. A perusal of the review applications filed by the petitioners' companies shows that no grounds as contemplated under Section 7B of the Act were specifically raised.

9. Having considered the review application, the Regional Provident Fund Commissioner held that though sufficient opportunity had already been afforded to the petitioners' companies during the proceedings under Section 7A of the EPF & MP Act, the petitioners failed to produce any material in support of their claims warranting review under Section 7B of the Act. The authority further observed that, in the absence of any proof as contemplated under Section 7B(4)(b) of the Act, the review applications could not be entertained.

10. The learned counsel appearing for the petitioners would submit that the petitioners' companies were not given adequate opportunity at the stage of Section 7B proceedings and therefore, the matter has to be remanded back for fresh consideration by passing a reasoned speaking order. In support of his contention, reliance was placed upon the judgment of this Court in ***Sutherland Global Services Private Limited Vs. The Regional Provident Fund Commissioner II (C&R) and another (W.P.No.35286 of 2023) dated 18.01.2024.***

11. On the other hand, the learned counsel appearing for the respondent would submit that the petitioners have an effective alternative remedy by way of appeal against the review orders. Reliance was placed upon the judgment of this Court in ***Shree Pavana Garments Vs. The Regional Provident Funds Commissioner-II (W.P.No.2088 of 2023) dated 30.01.2023.***

12. As already discussed above, the review applications filed by the petitioners' companies do not disclose any valid grounds under Section 7B(1) of the Act. The review applications do not indicate any discovery of new evidence nor establish that such evidence could not be produced earlier despite due diligence. In such circumstances, the question of granting further opportunity in the review proceedings does not arise.

13. This Court finds that the Regional Provident Fund Commissioner, in the facts and circumstance of the present case, had rightly dismissed the review applications, as no grounds warranting interference or review were made out.

14. This Court does not find any infirmity or illegality in the impugned orders passed in the review applications. Accordingly, these Writ Petitions stand dismissed. However, it is open to the petitioners companies to work out their

remedy in the manner known to law. No costs. Consequently, connected Miscellaneous Petitions are closed.

K.SURENDER, J.
09-06-2026

Index: Yes/No
vkr

To

The Religious Provident Fund Commissioner -II,
Employees Provident Fund Organisation,
Regional Office, Sriperumbudur,
No.3, Rajaji Salai, West Tambaram,
Chennai 600 045.

K.SURENDER, J.

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