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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HON'BLE MR JUSTICE S. M. SUBRAMANIAM

AND

THE HON'BLE MR.JUSTICE K. SURENDER

WA Nos.600, 612 & 635 of 2026

and

W.A.Nos. 905, 910, 911, 913, 916, 922, 955, 1467,
1469, 1473, 1474, 1475, 1476, 2606, 2635, 2616,
2987, 3623, 3627, 3675, 3125, 3123, 3145 & 3157 of 2024

and

C.M.P.Nos.5669, 5742 & 6031 of 2026

and

C.M.P.Nos.6315, 6339, 6340, 6344, 6345, 6363, 6366, 6386, 6388, 6488,
6490, 6451, 6855, 10455, 10465, 10466, 10493, 10496, 10497, 10502,
10503, 10509, 10510, 18660, 18941, 18758, 22438, 28390, 28373, 29054,
23975, 23949, 24131 & 24261 of 2024

WA.No.600 of 2026

The Assistant Provident Fund Commissioner
Office of the Regional Provident Fund
Commissioner
Bhavishyanidhi Bhavan
Dr Balasundaram Road
Coimbatore 641 018.

..Appellant(s)

Vs

1. The Presiding Officer
Employees Provident Fund Appellate Tribunal,
Scope Minar Core-II,
4th Floor, Lakshmi Nagar,
New Delhi-092.
2. Venkat Ganga Textiles
3/48C, Sathy Road,
Kariyampalayam Village,
Near Ellapalayam Pirivu,
Annur, Coimbatore 6416 53

..Respondent(s)



To set aside the order passed in WP. No.13593 of 2018 dated 01.09.2023 and allow the Writ Appeal with costs.

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W.A.No.600, 612, 905, 910, 916 of 2026

For Appellant(s): Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mrs.Meenakshi R

For Respondent(s): R1-Tribunal.
Mrs.Aishwariya for R2

W.A.No.635, 911, 913, 922, 955 of 2026

For Appellant(s): Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mrs.Meenakshi R

For Respondents:

W.A.No. 1467 of 2024

For Appellant(s) : Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mrs.R.Meenakshi

For Respondents: Mr.B.Gopalakrishnan
for Mr.D.Krishnamoorthy

W.A.No. 1469 of 2024

For Appellant(s) : Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mrs.R.Meenakshi

For Respondents: R1-Tribunal
R2-No appearance

W.A.No. 1473 of 2024

For Appellant(s) : Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mrs.R.Meenakshi

For Respondents: R1-Tribunal
R2-Notice not ready



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WA No. 600 of 2



W.A.No. 1474 of 2024

For Appellant(s) : Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mrs.R.Meenakshi

For Respondents: Mr.S.Ravindran, Senior Counsel
for Mr.G.B.Pranav sri Ram

W.A.No. 1475 of 2024

For Appellant(s) : Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mrs.R.Meenakshi

For Respondent: Mr.Advaith

W.A.No. 1476 of 2024

For Appellant(s) : Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mrs.R.Meenakshi

For Respondents: Not ready in notice

W.A.Nos. 2606, 2635 & 2616 of 2024

For Appellant(s) : Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mr.R.Vishnu

For Respondents: No appearance

W.A.Nos. 2987 of 2024

For Appellant(s) : Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mrs.R.Meenakshi

For Respondents: R1-Tribunal
Mr.P.Thangaraju for R2

W.A.No. 3623 of 2024

For Appellant(s) : Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mr.R.Vishnu

For Respondents: No appearance



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WA No. 600 of 2



W.A.Nos. 3627 & 3675 of 2024

For Appellant(s) : Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mr.R.Vishnu

For Respondents: Mr.R.Thangaraju

W.A.No. 3126 of 2024

For Appellant(s) : Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mr.R.Vishnu

For Respondents: Ms.Keerthana
for M/s.AGAM Legal

W.A.Nos. 3123, 3145 & 3157 of 2024

For Appellant(s) : Mr.AR.L.Sundaresan,
Additional Solicitor General of India
for Mr.R.Vishnu

For Respondents: Not ready in notice

COMMON JUDGMENT

(Judgment of the Court was delivered by S.M.Subramaniam J.)

The present intra Court appeals have been instituted under Clause 15 of Letters Patent by the Assistant Provident Fund Commissioner, Employees Provident Fund Organisation, challenging the order of the writ Court holding that the Assistant Provident Fund Commissioner, has no authority to maintain a writ petition under Article 226 of the Constitution of India.

2. Uncontroverted facts between the parties would show that the competent authority under the Employees Provident Fund passed an order



under Section 7-A of the Act on 22.06.2011. Aggrieved by the said order, Establishment preferred an appeal before the Appellate Tribunal and the Appellate Tribunal entertained the appeal under Section 7-I of the Act and passed final orders. Since the Employees Provident Fund Appellate Tribunal decided the issues against the Organisation, the writ petitions have been instituted by the Assistant Provident Fund Commissioner.

3. Learned Additional Solicitor General of India appearing on behalf of the appellant would contend that Union of India represented by the Assistant Provident Fund Commissioner is an aggrieved person and therefore, entitled to maintain the writ petition under Article 226 of the Constitution of India. The appellant is a party respondent before the Employees Provident Fund Appellate Tribunal and contested the case on merits. Thus, the appellant is an aggrieved person for the purpose of maintaining a writ petition. Regarding the authority of the Assistant Provident Fund Commissioner, the learned Assistant Solicitor General of India would rely on the resolution of the Central Provident Fund Commissioner, New Delhi, authorising the Assistant Provident Fund Commissioner (Legal) to institute / file, conduct, prosecute and defend civil and criminal cases etc. That apart, he would submit that assuming that the Assistant Provident Fund Commissioner is not an authority to maintain a writ petition under Article 226, then for all purposes, the order of the Tribunal will become final and the Department may not be in a position to ventilate their grievances and settle the issues before the High Court and the Supreme



Court. Thus, the very proposition held by the writ Court is running counter to the established principle of law, infringing the basic right of an aggrieved person, to maintain a writ petition under Article 226 of the Constitution of India.

4. Learned Senior counsel appearing on behalf of the respondents would oppose by stating that there are judgments to show that the Assistant Provident Fund Commissioner or any other authority under the Organisation has no authority to maintain a writ petition under Article 226 of the Constitution of India. That apart, the order has been passed by the authority under the Act. Therefore, they cannot be construed as an aggrieved person and more so, they cannot challenge their own decision before the High Court under Article 226 of the Constitution of India.

5. This Court has considered the rival submissions made between the parties to the lis.

6. Though in the present cases, appellate authority has passed an order on enquiry under Section 7-A of the Act, it cannot be said that in the event of the said order is reversed by the Appellate Tribunal, no further challenge could be made before the High Court under Article 226 of the Constitution of India. If the said arguments is accepted, in all cases, in the event of the order of the Original Authority is reversed on appeal by the Tribunal, the same would necessarily become final, without any further challenge before any other



Forum or before the High Court or Supreme Court.

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7. That apart, Section 5-C of the Employees Provident Fund Act stipulates Board of Trustees to be Body Corporate. Accordingly, every Board of Trust is constituted under Sections 5-A, 5-B shall be a body corporate under the name specified in the notification constituting it, having perpetual succession and a common seal and shall by the said name sue and be sued. In exercise of the powers conferred under the Act, resolution was passed by the Central Provident Fund Commissioner authorising the Regional Provident Fund Commissioner and the Assistant Provident Fund Commissioner to institute, file, conduct, prosecute and defend all Civil and Criminal cases, whether original appellate or revisional, instituted or launched by or against the Central Board of Trustees, Employees Provident Fund and/or Central Provident Fund Commissioner and/or any Regional Provident Fund Commissioner to act and appear in all the aforesaid proceedings for and on behalf of the Central Board of Trustees, Central Provident Fund Commissioner, or as the case may be, Regional Provident Fund Commissioner, to conduct and prosecute the same and all proceedings that may be taken in respect of any application connected with the same or any decree or order passed therein, including proceedings in taxation and applications for review, to file and obtain return of the Central Board of Trustees, Central Provident Fund Commissioner or as the case may be, Regional Provident Fund Commissioner in all petitions and in applications for



review and to represent them jointly or singularly and to take all necessary steps on behalf of them in all matters in case of need, to engage, appoint and instruct pleaders, advocates, barristers and attorneys to file and take back documents from courts, administrative tribunal and all Tribunals, authorities to withdraw from or abandon wholly or partly the suit/appeals/revision/claim/defence/ proceedings against all or any defendants/respondents/ appellants/ plaintiffs/ opposite parties, to enter into any agreement, settlement or compromise whereby the suit/ appeal proceedings is/are wholly or partly adjusted to refer all or any matter or matters arising or in dispute therein, to arbitration to withdraw or deposit any money for and on behalf of the Central of Trustees, Employees Provident Fund from or in any court or before any officer or authority and generally to do all that is necessary and proper for the aforesaid purpose including assigning and verifying pleadings, petitions, applications, appeals and complaints.

8. Approaching the High Court by an aggrieved person under Article 226 is the basic right, which cannot be denied. It is a constitutional right conferred and therefore, whether a State or Union of India or an authority authorised by the State or Union of India, has the authority to approach the High Court, challenging any decision of the Tribunal or the Courts. In the event of accepting the arguments as advanced on behalf of the respondents as rightly contended by the learned Additional Solicitor General of India, the order of the Appellate Tribunal under Section 7-I of the Act will become final



and all further adjudications will be stopped forthwith and such a scenario would defeat the basic right of an aggrieved person to approach the High Court under Article 226 of the Constitution of India.

9. Though the Assistant Provident Fund Commissioner in his official capacity passed an original Order under Section 7-A of the Act, he has been authorised by the Central Board of Commissioner to institute and defend civil and criminal cases before the Courts, Tribunal etc. The power of judicial review under Article 226 empowers the High Court to decide the issues on merits in respect of the person instituting a writ petition challenging an order passed by the authority or a decision taken or otherwise. Such a power conferred to the High Court under Article 226, cannot be curtailed nor be taken away merely on the ground that the original authority, who passed an order, filed a writ petition before the High Court.

10. This Court is not inclined to deal with the merits, since the writ order impugned would show that the authority of the Assistant Provident Fund Commissioner to maintain a writ petition alone is decided. Therefore, this Court has no option but to remand the matter to the writ court for adjudication of issues and merits raised between the parties in the writ petitions.

11. Accordingly, the impugned writ orders dated 01.09.2023, 01.09.2023, 02.08.2023, 04.08.2023, 04.08.2023, 04.08.2023, 04.08.2023,



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04.08.2023, 04.08.2023, 04.08.2023, 22.08.2023, 17.08.2023, 17.08.2023, 22.08.2023, 22.08.2023, 22.08.2023, 04.08.2023, 04.08.2023, 04.08.2023, 12.04.2023, 22.08.2023, 22.08.2023, 22.08.2023, 22.08.2023, 04.08.2023, 04.08.2023, 04.08.2023 in W.P.Nos.13593/2018, 13594/2018, 16122/2017, 24631/2017, 24633/2017, 9950/2020, 9948/2020, 24632/2017, 9956/2020, 9954/2020, 10438/2020, 24220/2017, 16117/2017, 10486/2020, 10448/2020, 10492/2020, 9966/2020, 9964/2020, 9961/2020, 33978/2014, 10445/2020, 10435/2020, 10488/2020, 10455/2020, 9967/2020, 9962/2020, 9960/2020 are set aside. The Writ Petitions are restored to its file. The Writ Court is requested to dispose of all the writ petitions on merits as expeditiously as possible. Accordingly, all the Writ Appeals are allowed. No costs. Consequently, connected miscellaneous petitions are closed.

(S.M.S.,J.) (K.S.,J.)
27-03-2026

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

VSI



To

1. The Presiding Officer
Employees Provident Fund Appellate Tribunal,
Scope Minar Core-II,
4th Floor, Lakshmi Nagar,
New Delhi-092.

WA No. 600 of 2





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WA No. 600 of 2



**S.M.SUBRAMANIAM, J.
AND
K.SURENDER, J.**

vsi

**WA Nos.600, 612 & 635 of 2026
and
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27-03-2026



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C.M.P.Nos.6315, 6339, 6340, 6344, 6345, 6363, 6366, 6386, 6388, 6488, 6490, 6451, 6855, 10455, 10465, 10466, 10493, 10496, 10497, 10502, 10503, 10509, 10510, 18660, 18941, 18758, 22438, 28390, 28373, 29054, 23975, 23949, 24131 & 24261 of 2024

S.M.SUBRAMANIAM, J.,

and

K.SURENDER, J.,

The Writ Appeals are listed today under the caption 'FOR BEING MENTIONED' at the instance of the appellants.

2. Respective learned counsel for the appellants as well as respondents are present before this Court.

3. While disposing of the batch of writ appeals, the case in W.A.No.2987 of 2024 has also been included in the batch. Since the issue involved in W.A.No.2987 of 2024 is distinct from the batch of cases, the said writ appeal may be de-linked from the batch and heard separately.



S.M.SUBRAMANIAM, J.,

and

K.SURENDER, J.,

mk

4. The learned counsel appearing for the respective respondents have no objection in delinking the said writ appeal from the batch of cases.

5. In view of the above submission, Registry is directed to de-link W.A.No.2987 of 2024 from the batch and the list the same for hearing after two weeks.

6. In all other respects, the order dated 27.03.2026 shall remain unaltered. Registry is directed to carry out necessary amendments and issue a fresh order copy to the respective parties.

[S.M.S, J.,] [K.S, J.,]

06.04.2026

mk

WA Nos.600, 612 & 635 of 2026 etc., batch