



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2026

CORAM

THE HON'BLE MR JUSTICE S. M. SUBRAMANIAM**AND****THE HON'BLE MR.JUSTICE K. SURENDER****WA No. 2235 of 2022**

M/s.Sabari Textiles Pvt. Ltd
Rep. by its Executive Director, S.Sivakumar,
SF No.59/1, Velappanaikenpalayam,
Vadavalli Village, Coimbatore-641 669.

..Appellant(s)

Vs

Assistant Provident Fund Commissioner
Employees Provident Fund Organisation, Post
Box No.3875, Dr.Balasundaram Road,
Coimbatore-641 018.

..Respondent(s)

Writ Appeal filed under Clause 15 of Letters Patent to set aside
the order made in WP.No. 20629 of 2022 dated 12.08.2022.

For Appellant(s): Mr.B.Gopalakrishnan

For Respondent(s): Mr.R.Vishnu
Standing Counsel

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

As against the order passed by the learned Single Judge in
W.P.No.20629 of 2022 dated 12.08.2022, the present writ appeal has been
instituted.

2. Appellant is a Private Limited Company running a spinning Mill. Due



to continuous loss, appellant approached the Industrial Board to declare the appellant company as the “Sick Industrial Company”. Respondents initiated enquiry under Section 7A of the Employees’ Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter referred to as the ‘Act’), and vide order dated 14.08.2014 directed the petitioner/appellant to pay a sum of Rs.53,37,052/-. Aggrieved by the same, the respondent preferred a review under Section 7B of the Act, pursuant to which the liability was modified. Thereafter, appellants preferred an Appeal before the Central Government Industrial Tribunal cum Labour Court and Employees Provident Fund Appellant Tribunal, challenging the order passed under Section 7B of the Act.

3. Appellate Tribunal dismissed the Appeal on the ground of limitation and default. Challenging the same, the appellant preferred a writ petition in W.P.No.20629 of 2022. Learned Single Judge, vide order dated 12.08.2022 has dismissed the writ petition, confirming the order of the Tribunal.

4. Admittedly, appellant has not challenged the review order passed under Section 7B of the Act within the period of limitation. As per Rule 7(2) of the Employees Provident Fund, Appellate Tribunal (Procedure) Rule, 1997, an appeal ought to be filed within 60 days, with a further condonable period of 60 days, if sufficient cause is shown. However, in the present case, appellant preferred appeal beyond the period of 120 days. Apart from the delay, it is also seen that the appellant had not appeared before the appellate authority,



despite service of notice. While that being so, we do not find any infirmity in the findings of the Writ Court, rejecting the Writ Petition.

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5. Accordingly, this Writ Appeal stands dismissed. No costs. Consequently, the connected miscellaneous petitions, if any, are closed.

(S.M.S.,J.) (K.S.,J.)
21-04-2026

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

GD

To
Assistant Provident Fund Commissioner
Employees Provident Fund Organisation, Post
Box No.3875, Dr.Balasundaram Road,
Coimbatore-641 018.



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

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