IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 06-03-2026**

CORAM

**THE HON'BLE MR JUSTICE M.DHANDAPANI**

**WP No. 8937 of 2026**
**and WMP.No.9640 of 2026**

Regional Provident Fund Commissioner-II,
M/s..Employees Provident Fund Organisation,
Regional Office, Ambattur,
Chennai-600 037.

..Petitioner(s)

Vs

M/s.A.I. Enterprises (Leather Division),
C-7, Ambattur Industrial Estate,
Ambattur, Chennai-600 058.
Represented by its Director Mrs.Sameena Azeez

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, praying for a Writ of Certiorari, calling for the records of the Central Government Industrial Tribunal cum Labour Court, Chennai (CGIT), culminating in the impugned order in EPFA 72 of 2024 dated 28.08.2024, quash the same.

For Petitioner(s): Mr.M.S.Viswanathan

**ORDER**

By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

2. Challenge in the Writ Petition is to the order of the Central Government Industrial Tribunal cum Labour Court, Chennai (CGIT), culminating in the impugned order in EPFA 72 of 2024 dated 28.08.2024, with a prayer to quash the same.

3. The case of the petitioner is that it being a Statutory Authority under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 [hereinafter referred to as 'the Act'], initiated proceedings under Section 14B of the Act after detecting that the respondent Establishment covered under the Act repeatedly defaulted in remitting the Provident Fund Contributions deducted from the employees' wages for the period from 01.04.2012 to 31.03.2021. Despite sufficient opportunities granted to the respondent to participate in the enquiry, the respondent failed to appear before the Court and after following due process of law, damages were levied by an order dated 10.06.2022 to the tune of Rs.7,33,882/- under Section 14B of the Act and as per Para 32A of the EPF Scheme. Aggrieved over the same, the respondent filed an appeal before the Central Government Industrial Tribunal and the Tribunal without proper reasoning, reduced the damages to 60% of the original amount. Challenging the same, the petitioner is before this Court.

4. Heard the learned counsel for the petitioner and perused the materials placed on record.

5. On perusal of the materials, it reveals that the respondent had defaulted in remitting the Provident Fund Contributions deducted from the employees' wages for the period from 01.04.2012 to 31.03.2021 and also reluctant to participate in the enquiry and thereby, the damages were levied by an order dated 10.06.2022 to the tune of Rs.7,33,882/- under Section 14B of the Act and as per Para 32A of the EPF Scheme, for which the respondent has filed an appeal before the Tribunal in which, the Tribunal has reduced the amount ordered under 14B of the Act to 60% of the total assessed amount of Rs.7,33,882/-.

6. It is pertinent to point out at this juncture that this Court in the decision in ***Central Board of Trustees Rep. by (EPF) Assistant Provident Fund Commissioner, O/o. The Regional Provident Fund Commissioner Dr.Balasundaram Road, Coimabtore – 641 018. Vs. The Presiding Officer, Employees' Provident Fund Appellate Tribunal, (Ministry of Labour & Employment, Government of India) SCOPE MINAR, CORE II, 4th floor, Lakshmi Nagar District Centre, Lakshmi Nagar, New Delhi – 110 092 and another [W.P.No.154 of 2015 dated 03.03.2025]***. The relevant portions of the

said decision is extracted hereunder for ready reference:

> *19. In the present case, it is not the case of the petitioner that the Central Government/State Government, as the case may be, has given any specific authorisation/permission to the Board of Trustees, viz., the petitioner herein to question the order passed by the Tribunal.* ***In the absence of such power being granted to the Board of Trustees, viz., the petitioner herein cannot subsume and assume the power of the Central Government and question the order passed by the Tribunal as the Board of Trustees have no jurisdiction to question the order of the Tribunal. In the absence of such a power, the writ petition filed at the instance of the Board of Trustees is akin to the writ petition filed by the Assistant Provident Fund Commissioner and the same cannot be held to be maintainable.*** ***(emphasis supplied)***
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> *20. One other aspect which is necessary to be pointed out here is the fact that the petition has been filed by the original authority representing the Board of Trustees. This Court has already held that the original authority cannot question the order passed by the Tribunal and that being the admitted position, the original authority will have no power to file the petition on behalf of the Board of Trustees. If at all the Board of Trustees is aggrieved by the order of the Tribunal, upon permission/authorisation being granted by the Central Government, the Board of Trustees have to file the petition and through sub-delegation the Board of Trustees cannot direct the original authority to file the petition. In the case on hand, the Board of Trustees have not obtained any permission and, therefore, they would not have any jurisdiction to assail the order passed by the Tribunal and further they cannot sub-delegate the filing to the original authority. Therefore, the challenge made to the order of the Tribunal by the petitioner herein is an act without jurisdiction and, therefore, the writ petition deserves to be dismissed by confirming the order passed by the Tribunal.*

The aforesaid extract is self explanatory. In the light of the aforesaid decision, this Court is of the considered opinion that the petitioner, being the Original Authority, does not have any right to challenge the judicial order passed by the Tribunal.

7. For the foregoing reasons and in the light of the decision of this Court as stated supra, the Writ Petition stands dismissed, confirming the order of the Central Government Industrial Tribunal cum Labour Court, Chennai (CGIT), culminating dated 28.08.2024 passed in EPFA 72 of 2024. Consequently, connected Miscellaneous Petition is closed. There shall be no order as to costs.

**06-03-2026**

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

DP

To

The Regional Provident Fund Commissioner-II,
M/s..Employees Provident Fund Organisation,
Regional Office, Ambattur,
Chennai-600 037.

**M.DHANDAPANI, J.**

**DP**

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