



W.P.(MD) No.4462 of 2026

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 18.02.2026

CORAM

THE HONOURABLE MR.JUSTICE K.SURENDER

W.P.(MD) No.4462 of 2026

and

W.M.P.(MD) Nos.3726 & 3727 of 2026

M/s.RSM SAPTHAGIRI FINANCE LTD,
H.O. & Administrative Office,
24B/A, S.N.High Road,
Tirunelveli - 627 001,
Through its Managing Director.

... Petitioner

Vs.

1.The Regional Provident Fund Commissioner – II,
Employees Provident Fund Organization,
Regional Office - NGO “B” Colony,
Tirunelveli - 627 007.

2.The Recovery Officer,
Employees’ Provident Fund Organization,
Regional Office - NGO “B” Colony,
Tirunelveli - 627 007.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records from the file of the Appellate Tribunal, CGIT, Chennai herein proceedings bearing EPFA No.298 of 2019 and the order challenged in the above Proceedings passed by the first respondent in No.TN/TNY/55531/Enf.1/Circle.12/1662017/



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2019 dated 31.07.2019 received on 31.08.2019 passed under Section 7C of the EPF Act claiming contribution to the tune of Rs.47,31,942/- for the period 01/2004 to 03/2017 and to quash the order passed by the first respondent.

For Petitioner : Mr.C.Karthikeyan

For Respondents : Mr.T.Aswin Raja Simman
Standing Counsel

ORDER

This Writ Petition has been filed for issuance of a Writ of Certiorari to call for the records relating to the proceedings in EPFA No.298 of 2019 on the file of the Appellate Tribunal (CGIT), Chennai and the order challenged in the above proceedings passed by the first respondent in No.TN/TNY/55531/Enf.1/Circle.12/1662017/2019 dated 31.07.2019 under Section 7C of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, determining provident fund contribution of Rs.47,31,942/- for the period from 01/2004 to 03/2017 and to quash the same.

2. With the consent of the parties, this Writ Petition is taken up for final disposal at the admission stage itself.



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WEB COPY 3. The impugned order was passed in EPFA No.298 of 2019 on 31.10.2022 on the ground that there was default in prosecuting the appeal filed by the petitioner–Finance Company.

4. The learned counsel for the petitioner submits that the counsel on record, who had been prosecuting the appeal, passed away and therefore, the petitioner–Finance Company could not effectively prosecute the appeal, as a result of which the appeal came to be dismissed for default. The learned Presiding Officer of the Appellate Tribunal placed reliance on Rule 15 of the EPF Appellate Tribunal (Procedure) Rules, 1997.

5. The learned counsel for the petitioner further submits that an order under Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 was initially passed, which was challenged in EPFA No.16 of 2018, wherein the petitioner had obtained an order of stay. The present appeal was filed against the order passed under Section 7C of the Act, which is consequential to the order under Section 7A of the Act. Since the order under Section 7A is already pending adjudication, the appeal in EPFA No.298 of 2019 may be



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restored to the file of the Appellate Tribunal (CGIT), Chennai, to be disposed of along with EPFA No.16 of 2018. The learned counsel further submits that the petitioner is willing to abide by any condition that may be imposed by this Court for restoration of the appeal.

6. The appeal was filed in the year 2019 and the same was dismissed in the year 2022. The present Writ Petition has been filed seeking restoration of the appeal. Though there is a delay of nearly three years, having regard to the fact that the present appeal is consequential to the earlier order passed under Section 7A of the Act, which is under challenge in EPFA No.16 of 2018, both the appeals can be disposed of by the Tribunal. Accordingly, the appeal in EPFA No.298 of 2019 is restored to the file of the Appellate Tribunal (CGIT), Chennai, subject to the payment of costs of Rs.2,50,000/- to “Education and Training to Visually Impaired Persons” in the name of the Registrar (Administration), [A/c No. 6988563932, Indian Bank, High Court Madurai Bench Branch, IFSC Code No.IDIB000H040]. Upon payment of the said costs, the appeal shall stand restored. This order will not preclude the Tribunal from passing orders on merits after restoration.



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WEB COPY 7. With the above observations, this Writ Petition is disposed of. No costs. Consequently, the connected Miscellaneous Petitions are closed.

[K.SURENDER, J.]

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Index : Yes / No

Neutral Citation : Yes / No

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