



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

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THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 14185 of 2026

and

WMP No.15418 of 2026

M/s.Devarshola Tea Estate
Rep. by its Assistant General Manager,
A.Soosai Arulappan,
Devarshola Post, Gudalur,
The Nilgiris-643 207

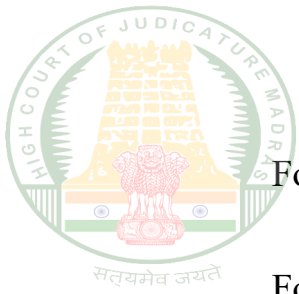
..Petitioner

Vs

Regional Provident Fund Commissioner -II,
Employees Provident Fund Organisation,
Regional Office, Dr.Balasundaram Road,
Coimbatore-641 018

..Respondents

Writ Petition filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for records of impugned order dated 26.03.2026 passed by the Central Government Industrial Tribunal, Chennai in EPFA No.31/2025 to quash the same and direct the Appellate Tribunal to restore the EPFA No.31/2025 to its file and dispose of the appeal on merits.



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For Petitioner: Mr.R.Manoharan

For Respondent(s): Mr.R.Vishnu

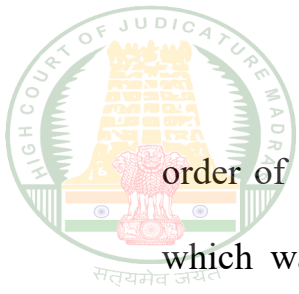
Standing Counsel

ORDER

This petition has been filed challenging the impugned order dated 26.03.2026 passed by the Central Government Industrial Tribunal, Chennai in EPFA No.31/2025, seeking to quash the same and direct the Appellate Tribunal to restore the EPFA No.31/2025 to its file and dispose of the appeal on merits.

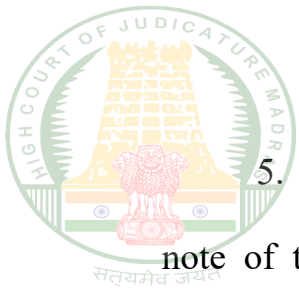
2. Heard the learned counsel appearing on either side. With the consent of both sides, the Writ Petition is taken up for hearing at the admission stage itself.

3. It is the case of the petitioner that it is engaged in tea plantations and the manufacture of tea and has complied with statutory obligations. However, due to adverse conditions in the tea industry, including poor yields, declining market prices, rising wage costs and labour unrest, resulting in reduced operations and serious liquidity constraints affecting its financial stability from 2013 onwards. Despite several hardships, the petitioner settled the employees' dues and discharged its statutory liabilities. While so, the present impugned



order of demand recovery notice was issued by the respondent on 20.11.2024 which was not disputed by the petitioner. Aggrieved by the said order, the petitioner preferred a statutory appeal before the Central Government Industrial Tribunal-cum-Labour Court, Chennai, which was taken on file as EPFA No.31 of 2025 and at the time of admission, the Tribunal directed the petitioner to deposit 25% of the assessed amount of Rs.2,32,97,503/- as a condition precedent. Due to acute financial hardship and liquidity constraints, the petitioner was unable to comply with the said condition within the stipulated time, resulting in dismissal of the appeal. Subsequently, the petitioner, with considerable difficulty, arranged funds and remitted a sum of Rs.58,24,376/- in February 2026. Thereafter, the petitioner filed a restoration petition seeking revival of the appeal, however, the same was dismissed on 26.03.2026 on the ground of limitation and delayed compliance. Challenging the said order, the present petition for the aforesaid relief.

4. The learned counsel for the petitioner submitted that the petitioner has not disputed the demand recovery notice dated 20.11.2024 but however due to financial crisis, he is unable to pay the said demand at present and therefore, he seeks permission to pay the amount in 24 instalments and thus, prayed for appropriate orders.



5. Considering the facts and circumstances of the case and also taking note of the submission of the learned counsel for the petitioner, this Court directs the petitioner to pay the amount demanded by the respondent through the impugned recovery notice dated 20.11.2024 in 24 instalments, after adjusting the amount already deposited by the petitioner, and also directed to pay the first instalment on or before 07.05.2026 and the remaining instalments on or before 10th of every month. In case of petitioner fails to pay any one of the instalments, the respondent is at liberty to recover entire amount at once and the orders passed by this Court automatically stand vacated.

6. With the above directions, the Writ Petition is disposed of. Consequently, connected Miscellaneous Petition is closed. There shall be no order as to costs.

10-04-2026

Index: Yes/No

(1/3)

Speaking/Non-speaking order

Neutral Citation: Yes/No

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2.Regional Provident Fund Commissioner -II,
Employees Provident Fund Organisation,
Regional Office, Dr.Balasundaram Road,
Coimbatore-641 018



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M.DHANDAPANI, J.

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