



W.A.NOS.3849, 3851, 3853, 3856, 3859 & 3861 OF 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 18/12/2025**

**WEB COPY**

**CORAM:**

**THE HONOURABLE MR. JUSTICE M.S.RAMESH  
AND  
THE HONOURABLE MR. JUSTICE R.SAKTHIVEL**

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AND

CMP NOS.31522, 31525, 31528, 31534, 31542 & 31547 OF 2025

**W.A.NO.3849 OF 2025**

The Joint Registrar /Administrator,  
The Vellore Co-operative Sugar Mills Ltd.,  
Ammundi,  
Vellore District – 632 519. ... Appellant / Petitioner

***Versus***

1. The Additional Commissioner of Labour,  
(Appellate Authority under the  
Payment of Gratuity Act, 1972)  
VI Floor, DMS Campus,  
Teynampet, Chennai – 600 006.

2. The Deputy Commissioner of Labour,  
(Controlling Authority under  
Payment of Gratuity Act, 1972)  
Office of the Joint Commissioner of Labour,  
Melmonavoor,  
Vellore – 632 010.

3. V.Arumugam,  
No.391, Vadakkumedu Street,  
Arumparuthi Village & Post,  
Katpadi Taluk,  
Vellore – 632 106. ... Respondents/Respondents



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सत्यमेव जय (Cause Title accepted vide Court  
Order dated October 10, 2025 made  
in C.M.P.No.23278 of 2025 in  
W.A.SR.No.17313 of 2024)

**PRAYER** : Writ Appeal filed under Clause 15 of the Letters Patent,  
praying to set aside the Order dated November 27, 2023 made in  
W.P.No.32092 of 2023 by the learned Single Judge of this Court.

### **W.A.NO.3851 OF 2025**

The Joint Registrar /Administrator,  
The Vellore Co-operative Sugar Mills Ltd.,  
Ammundi,  
Vellore District – 632 519. ... Appellant / Petitioner

#### ***Versus***

1. The Additional Commissioner of Labour,  
(Appellate Authority under the  
Payment of Gratuity Act, 1972)  
VI Floor, DMS Campus,  
Teynampet, Chennai – 600 006.
2. The Deputy Commissioner of Labour,  
(Controlling Authority under  
Payment of Gratuity Act, 1972)  
Office of the Joint Commissioner of Labour,  
Melmonavoor,  
Vellore – 632 010.
3. K.Govindaraj,  
No.210 A, Channaisalai,  
Arumparuthi Village & Post,  
Katpadi Taluk,



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Vellore – 632 106.

... Respondents/Respondents

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(Cause Title accepted vide Court Order dated October 10, 2025 made in C.M.P.No.23275 of 2025 in W.A.SR.No.17317 of 2024)

**PRAYER** : Writ Appeal filed under Clause 15 of the Letters Patent, praying to set aside the Order dated November 27, 2023 made in W.P.No.32093 of 2023 by the learned Single Judge of this Court.

### **W.A.NO.3853 OF 2025**

The Joint Registrar /Administrator,  
The Vellore Co-operative Sugar Mills Ltd.,  
Ammundi,  
Vellore District – 632 519.

... Appellant / Petitioner

### ***Versus***

1. The Additional Commissioner of Labour,  
(Appellate Authority under the  
Payment of Gratuity Act, 1972)  
VI Floor, DMS Campus,  
Teynampet, Chennai – 600 006.

2. The Deputy Commissioner of Labour,  
(Controlling Authority under  
Payment of Gratuity Act, 1972)  
Office of the Joint Commissioner of Labour,  
Melmonavoor,  
Vellore – 632 010.

3. K. Erusappan,  
No.151, Kaliyamman Kovil Street,



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Sembavaranellore Colony & Post,  
Katpadi Taluk,  
Vellore – 632 519.

... Respondents/Respondents

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(Cause Title accepted vide Court Order dated October 10, 2025 made in C.M.P.No.23280 of 2025 in W.A.SR.No.17318 of 2024)

**PRAYER** : Writ Appeal filed under Clause 15 of the Letters Patent, praying to set aside the Order dated November 27, 2023 made in W.P.No.32096 of 2023 by the learned Single Judge of this Court.

### **W.A.NO.3856 OF 2025**

The Joint Registrar /Administrator,  
The Vellore Co-operative Sugar Mills Ltd.,  
Ammundi,  
Vellore District – 632 519.

... Appellant / Petitioner

### ***Versus***

1. The Additional Commissioner of Labour,  
(Appellate Authority under the  
Payment of Gratuity Act, 1972)  
VI Floor, DMS Campus,  
Teynampet, Chennai – 600 006.

2. The Deputy Commissioner of Labour,  
(Controlling Authority under  
Payment of Gratuity Act, 1972)  
Office of the Joint Commissioner of Labour,  
Melmonavoor,  
Vellore – 632 010.

3. P.Jayapal,



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No.447, Aazhavar Thangal Road,  
Karnampattu Village & Post,  
Katpadi Taluk,  
Vellore – 632 519.

... Respondents/Respondents

(Cause Title accepted vide Court Order dated October 10, 2025 made in C.M.P.No.23256 of 2025 in W.A.SR.No.17314 of 2024)

**PRAYER** : Writ Appeal filed under Clause 15 of the Letters Patent, praying to set aside the Order dated November 27, 2023 made in W.P.No.32091 of 2023 by the learned Single Judge of this Court.

### **W.A.NO.3859 OF 2025**

The Joint Registrar /Administrator,  
The Vellore Co-operative Sugar Mills Ltd.,  
Ammundi,  
Vellore District – 632 519.

... Appellant / Petitioner

### ***Versus***

1. The Additional Commissioner of Labour,  
(Appellate Authority under the  
Payment of Gratuity Act, 1972)  
VI Floor, DMS Campus,  
Teynampet, Chennai – 600 006.

2. The Deputy Commissioner of Labour,  
(Controlling Authority under  
Payment of Gratuity Act, 1972)  
Office of the Joint Commissioner of Labour,  
Melmonavoor,  
Vellore – 632 010.



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3.M.Subramani,  
सलयमेव जयते  
No.193, Bajanaikovil Street,  
WEB COP  
Ammundi Village & Post,  
Katpadi Taluk,  
Vellore – 632 519.

... Respondents/Respondents

(Cause Title accepted vide Court Order dated October 10, 2025 made in C.M.P.No.23262 of 2025 in W.A.SR.No.17315 of 2024)

**PRAYER** : Writ Appeal filed under Clause 15 of the Letters Patent, praying to set aside the Order dated November 27, 2023 made in W.P.No.32095 of 2023 by the learned Single Judge of this Court.

### **W.A.NO.3861 OF 2025**

The Joint Registrar /Administrator,  
The Vellore Co-operative Sugar Mills Ltd.,  
Ammundi,  
Vellore District – 632 519.

... Appellant / Petitioner

*Versus*

1.The Additional Commissioner of Labour,  
(Appellate Authority under the  
Payment of Gratuity Act, 1972)  
VI Floor, DMS Campus,  
Teynampet, Chennai – 600 006.

2.The Deputy Commissioner of Labour,

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(Controlling Authority under  
Payment of Gratuity Act, 1972)  
Office of the Joint Commissioner of Labour,  
Melmonavoor,  
Vellore – 632 010.

3.P.Malaikallan,  
No.62/1/25C, Big Street,  
Karnampattu Village & Post,  
Katpadi Taluk,  
Vellore – 632 519.

... Respondents/Respondents

(Cause Title accepted vide Court  
Order dated October 10, 2025 made  
in C.M.P.No.23259 of 2025 in  
W.A.SR.No.17316 of 2024)

**PRAYER** : Writ Appeal filed under Clause 15 of the Letters Patent,  
praying to set aside the Order dated November 27, 2023 made in  
W.P.No.32090 of 2023 by the learned Single Judge of this Court.

For Appellant  
in all W.As : Mr.D.Gopal

### **COMMON JUDGMENT**

(Judgment of the Court was made by R.SAKTHIVEL, J.)

Considering the simple nature of the issue involved, these writ  
appeals were taken up for hearing at the admission board.

2. The third respondent in all the captioned writ appeals were  
employees under the appellant - sugar mill. They submitted individual



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applications under Rule 7 of 'the Tamil Nadu Payment of Gratuity Rules, 1973' ['Gratuity Rules' for short] vide Form I in the month of July 2019 and December 2019 to the employer/Appellant. There was no response from the appellant on the applications. Hence, they filed application under Rule 10 of the Gratuity Rules, 1973 to the competent authority / second respondent herein for direction. After hearing both sides, the second respondent determined the gratuity amounts by following the procedure under Rule 11 of the Gratuity Rules and passed Orders under Section 7 (4) of 'the Payment of Gratuity Act, 1972' ('Gratuity Act' for short) vide Orders even dated February 7, 2023 and the same were received by the Appellant on March 17, 2023. Feeling aggrieved by the Orders of the second respondent, the appellant preferred appeals before the Appellate Authority namely the first respondent herein on August 30, 2023. The first respondent returned the appeals on the ground that they were presented 120 days beyond the date of receipt of the Orders under Section 7 (4) of the Gratuity Act (i.e., with a delay of 46 days). Feeling aggrieved, the appellant preferred writ petitions before this Court. Learned Single Judge of this Court after hearing both sides, dismissed the writ petitions on the ground that they were filed beyond the period of 120 days stipulated under Section 7 (7) of the Gratuity Act and further that the reason for the delay of 46 days was not explained satisfactorily. Assailing



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the Orders passed by the learned Single Judge, the appellant - sugar mill

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WEB COURT has come up with these writ appeals. The details are as follows:

S. No .	Name	P.G. No. (of 2019)	Gratuity Amount (Rs.)	W.P. No. (of 2023)	W.A. No. (of 2025)
1.	V.Arumugam	16	3,81,790/-	32092	3849
2.	K.Govindaraj	20	4,33,383/-	32093	3851
3.	K.Erusappan	34	4,42,014/-	32096	3853
4.	P.Jayapal	19	4,33,383/-	32091	3856
5.	M.Subramani	4 of 2022	3,51,761/-	32095	3859
6.	P.Malaikallan	18	3,57,692/-	32090	3861

**3.** Learned Counsel for the appellant would argue that the appellant deposited the entire Gratuity Amounts along with interest as per Section 7 (7) of the Gratuity Act and on that basis, prayed for condonation of delay by allowing the writ appeals and directing the first respondent to take the statutory appeals under Section 7 (7) of Gratuity Act on file.

**4.** Heard the learned Counsel for the appellant. Perused the materials available on record.

**5.** The short question that arises in these writ appeals is whether the Appellate Authority under the Gratuity Act can entertain appeals beyond the period of 120 days (contemplated under Section 7 (7) of the Gratuity Act) from the date of receipt of the Order passed under Section 7 (4) of the Gratuity Act by the aggrieved party.



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6. For ease of reference, Section 7 (7) of the Gratuity Act is extracted hereunder:

***"7. Determination of the amount of gratuity:--***

*x x x*

*x x x*

*x x x*

*(7) Any person aggrieved by an order under sub-section (4) may, **within sixty days** from the date of the receipt of the order, prefer an appeal to the appropriate Government or such other authority as may be specified by the appropriate Government in this behalf.*

*Provided that the appropriate Government or the appellate authority, as the case may be, may, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the said period of sixty days, **extend the said period by a further period of sixty days.***

*Provided further that no appeal by an employer shall be admitted unless at the time of preferring the appeal, the appellant either produces a certificate of the controlling authority to the effect that the appellant has deposited with him an amount equal to the amount of gratuity required to be deposited under sub-section (4), or deposits with the appellant authority such amount."*

***(Emphasis Supplied by this Court)***

7. The Gratuity Act is a special Act. It is a self-contained Act *qua* limitation. It is settled law that whenever a particular statute provides for



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a time limit in filing an appeal, then the Limitation Act, 1963 is not applicable. In this case, Section 7 (7) of the Gratuity Act prescribes 60

days from the date of receipt of a copy of the Order passed under Section 7 (4) as the limitation for preferring appeal. Nonetheless, Section 7 (7) provides an extension of another 60 days for filing appeal on sufficient cause being shown, thereby providing an outer limit. Hence, no appeal can be entertained beyond the period of 120 days from the date of receipt of copy of the Order, even the Appellate Authority is not empowered to condone the delay if an appeal is preferred beyond the period of 120 days. This legal position has been endorsed by the Hon'ble Supreme Court as well as Division Bench of various High Courts. To cite a few,

***Sakuru -vs- Tanaji*** reported in ***(1985) 3 SCC 590, Commissioner of Customs and Central Excise -vs- Hongo India Private Limited*** reported in ***(2009) 5 SCC 791, City College, Calcutta -vs- State of West Bengal***

reported in ***(1987) 1 LLJ 41, Punjab State Cooperative Supply and Marketing Federation Limited (Markfed) -vs- Appellate Authority***

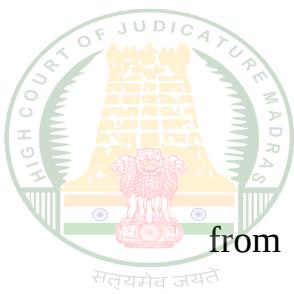
reported in ***2022 SCC OnLine P&H 3423 and J.L. Morrison India Limited -vs- Deputy Commissioner Of Labour***, reported in ***2007 (6) Mh.L.J 393.***

**8. In the present appeals, the Section 7 (4) Orders were passed on**



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February 7, 2023 and a copy of the same were received by the appellant Sugar Mill on March 17, 2023. Appeals under Section 7 (7) were presented on August 30, 2023, that is to say, 46 days beyond the period of 120 days contemplated under Section 7 (7) of the Gratuity Act. As stated *supra*, the Appellate Authority has no power to entertain the appeal, when it is presented/filed more than 120 days from the date of receipt of the Order. The appellants have reasoned out that the delay was caused due to the time lapse in issuance of certificate of deposits by the 2<sup>nd</sup> Respondent (after 30 days of deposit by the appellant) and the same has caused delay in preferring the appeals. We are of the considered view that the aforesaid reason does not aid the case of the appellant as the *proviso* of Section 7 (7) of the Gratuity Act clearly indicates that the appeal cannot be admitted on the event of non-deposit and it does not preclude the employer from filing /preferring an appeal, the Act is very clear and unambiguous. The Appellant cannot assail the act of the authority, for his failure of preferring an appeal within the limitation. The other reason which was assigned for the delay is due to their administrative reason. Even when the same is construed as a reason assigned by the appellant for the delay, we are of the view that both the reasons are not sufficient and satisfactory. While assuming the reasons assigned are sufficient and satisfactory, even then the appeal cannot be entertained beyond 120 days



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from the date of receipt of the Order passed under Sub-section (4) of

Section 7. In these circumstances, the Appellate Authority / first respondent is perfectly correct in returning the appeals. The learned Single Judge rightly held so. We do not find any illegality or irregularity with the Orders passed by the Appellate Authority / first respondent and that passed by the learned Single Judge. Hence, these writ appeals are liable to be dismissed at the admission stage itself.

**9.** Resultantly, these writ appeals are dismissed at the admission stage as devoid of merits. Connected Civil Miscellaneous Petitions are closed.

[M.S.R., J.] [R.S.V., J.]  
18 / 12 / 2025

Index : Yes  
Neutral Citation : Yes  
Speaking Order : Yes  
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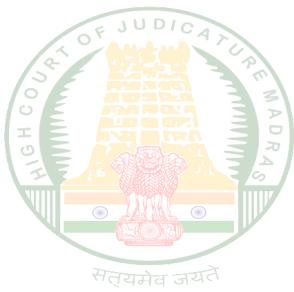


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M.S.RAMESH, J.  
AND  
R.SAKTHIVEL, J.

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