

**BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL
TRIBUNAL-2, MUMBAI**

APPEAL NO. CGIT- 2 / EPFA 115/2024

M/s. Checkmate Industrial Services Pvt. Ltd. - Appellant

V/s.

The Regional Provident Fund Commissioner-I,

EPFO, Pune.

- Respondent

ORDER

(Delivered on 22-04-2025)

M/s. Checkmate industrial services Pvt. Ltd./appellant-applicant has challenged the legality of order dated 31.05.2024 & 21.08.2024, passed u/s. 7-A & 7-B of the EPF & MP Act 1952 (for-short, “the EPF Act”), in the present appeal which has been filed on 03.09.2024 and by this application prays for condonation of delay in filing an appeal.

Heard Mr. Chheda representative for the applicant and Mr. Rattesar advocate for the opponent.

It is submitted on behalf of the applicant that, after passing the order u/s. 7-A of the EPF Act, the applicant preferred the Review application u/s. 7-B of the EPF Act before the Authority, however the same was rejected by the Authority vide order dated 21.08.2024 and thereafter the present appeal has been filed on 03.09.2024, as such there is a precautionary delay in filing an appeal, thus prays for condonation of delay in filing an appeal. He put his reliance on the decision of our **Bombay High Court in Writ Petition**

No. 3363 of 2022 M/s. Nagpal Projects and Constructions Pvt. Ltd. v/s. RPFC & Anr.

The counsel for the opponent without filing separate reply to this application, contended that, there is a delay in filing an appeal and it is more than 120 days therefore cannot be condoned and ultimately requested for rejection of the application.

Undisputedly, the order u/s. 7-A has been passed on 31.05.2024, thereafter the applicant preferred the Review application u/s. 7-B of the EPF Act before the appropriate Authority and the same Review application came to be rejected on 21.08.2024. True it is that, as per Sec.7-B (5), No appeal shall lie against the order of the Officer rejecting an application for Review but an appeal under this Section shall lie against the order passed under Review as if the order passed under Review where the original order passed by him u/s. 7-A of the EPF Act.

In short as per this Section the order passed u/s. 7-B is not appealable however after rejection of the Review application that order merges in the earlier order passed u/s. 7-A of the EPF Act. In the decision of Our Bombay High Court relied on behalf of the applicant, it has been appreciated that, if an application u/s. 7-B is rejected then by the doctrine of merger same would merge in the order u/s. 7-A and the petitioner/employer would be at liberty to prefer an appeal u/s. 7-I read with Sec.7-O of the EPF Act.

In the light of these observations of our Bombay High Court, the order rejecting the Review merges in the order

u/s. 7-A which has been passed on 31.05.2024 and the present appeal has been filed on 03.09.2024, as such though the present appeal has not been filed within the prescribed period of limitation i.e., 60 days but it is certainly within the extended period of limitation i.e., 120 days, therefore the applicant is certainly entitled for condonation of delay in filing an appeal.

In the result the application is allowed. The delay in filing the appeal is condoned.

Sd/-

Date: 22-04-2025

(Shrikant K. Deshpande)
Presiding Officer
CGIT -2, Mumbai