

**ORDERSHEET**  
**CENTRAL GOVT. INDUSTRIAL TRIBUNAL CUM LABOUR COURT,**  
**JABALPUR (MP)**  
**CASE NO.CGIT/LC/EPFA/25/2024**  
**M/s IMAST Solution Pvt Ltd Vs RPFC Indore**

Date of Order of proceeding	Order or proceeding with signature of Presiding Officer	Signature of parties or pleaders where necessary
22.03.2024	<p>Matter taken up.</p> <p>Shri Abhimanyu Sanap, Learned counsel for the Appellant.  Shri Abhishek Arjaria, Learned counsel for the Respondent.</p> <p>Perused the report of the Registry and vide order dated 11.03.2024 delay has been condoned under order of Honb'le High Court. Ld counsel for appellant pressed his application under section 7(O). Heard ld counsels for both the parties on 7(O) application.  Perused record.</p> <p>After attacking the impugned order on merits ld counsel for appellant has submitted that they are startup company which are micro industry just establishing themselves and in a burning phase.</p> <p>He has referred to certificate of registration of appellant company in this respect and also order of the Indore bench in WP Number 13664/2023 wherein interim protection has been granted to the appellant company against recovery till a period of 2 months from the order dated 02.02.2024 passed by Honb'le High Court.</p> <p>Ld counsel has further referred to following case laws in support of the arguments that question of waiver should be considered on case to case basis in the light of facts and circumstances.</p> <ol style="list-style-type: none"> <li>1. (2004) 4 SCC 311 Mardia Chemicals Ltd. and Ors. Vs. Union of India and Ors.</li> <li>2. (2006) 13 SCC 347 Benara Valves Ltd. and others vs. Commissioner of Central Excise and another</li> <li>3. MANU/TN/ 3573/2015 Sulzer Friction Systems (I) Ltd. vs. Commissioner of C.Ex., Chennai</li> <li>4. MANU/MH/ 1788/2011 Alumayer India Pvt. Ltd. vs. Commissioner of Central Excise, Mumbai</li> <li>5. (2014) 13 SCC 651 Super Industries and others vs. Commissioner of Central Excise and others</li> </ol>	

6. 2000 Law Suit (SC) 1740  
State of Tripura vs. Manoranjan Chakraborty
7. 2016 Law Suit (Mad) 1323  
Only Success Learning Technologies Private Limited vs.  
Additional Commissioner of Service Tax
8. 1995 Law Suit (All) 17  
Associated Switch Gears Pvt. Ltd. vs. CEGAT

Ld counsel has further submitted that protection by Honb'le High Court was unconditional. Hence, they be granted complete waiver under section 7(O).

Ld counsel for respondent has countered this argument with a submission that merits of the appeal will be seal at final disposal. The Act makes no difference or concession with regards to startup or MSMEs and that the appellant can't take benefit of unconditional protection order granted by Honb'le High Court before this tribunal.

From perusal of record on light of rival arguments it can be safely said that the appellant has successfully made out a prima facie case in his favour. Keeping in view the fact that the appellant is a startup MSME, having micro enterprise status in primary stage facing gestational problem and also keeping in view the unconditional protection against coercive order for recovery granted by Honb'le High Court. It is a fit for granting partial waiver under section 7(O) Accordingly the amount under Section 7(O) is partially waived and the appellant is directed to deposit only 30% of the amount under appeal in favor of **Registrar CGIT (Payable at Jabalpur)** within 30 days from today. Any amount paid against amount under appeal shall be adjusted. Any attachment order with respect to recovery of amount under appeal shall be in abeyance from today and recovery shall be stayed till disposal of appeal.

Respondent to file Counter within 04 weeks from today, after serving a copy to the learned counsel of the Appellant. Rejoinder if any, within 02 weeks thereafter

List the case for arguments on 25.06.2024

**PRESIDING OFFICER**

