

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

APPEAL NO. CGIT- 2 / EPFA 27/2025

M/s. Kundan Industries Ltd.

- Appellant

V/s.

The Assistant Provident Fund Commissioner

EPFO, Kandiwali (W), Mumbai.

- Respondent

ORDER

(Delivered on 05-05-2025)

M/s. Kundan Industries Ltd./ appellant-applicant has challenged the legality of order dated 29.11.2024, passed u/s. 14-B & 7-Q of the EPF & MP Act 1952 and by this application prays for condonation of delay in filing the appeal.

According to the applicant, the order under appeal dated 29.11.2024 was received on 19.12.2024 and after receipt of order and only due consultation with legal luminaries, the appeal came to be filed on 19.02.2025, as such there is a delay in filing an appeal, thus prays for condonation of delay in filing an appeal.

The opponent resisted the application by reply contending that, the opponent does not disclose the sufficient ground, the reasons mentioned are imaginary, financial difficulty cannot be a justifiable ground for delay. The appeal is misconceived, not maintainable in law and ultimately requested for rejection of the application.

It has come on record and not much disputed by the opponent that, the applicant received the copy of order dated 29.11.2024 on 19.12.2024 and the present appeal has been

filed on 19.02.2025. Even if the date of order considered for the purpose of limitation i.e. 29.11.2024, still the appeal is within the extended period of limitation, as such though the appeal has not 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, from the date of passing of order. Similarly reasons for delay given in the application seems to be sufficient and genuine, 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: 05-05-2025

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