

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

APPEAL. NO. CGIT- 2 / EPFA 28 /2025

M/s. Falak Tours & Travels, Mumbai. - Appellant

v/s.

**The Assistant Provident Fund Commissioner,
EPFO, Bandra (E).** - Respondent

ORDER

(Delivered on 10-02-2026)

The appellant has challenged the legality of order dated 11.12.2024 passed u/s. 14-B & 7-Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (for short "the said Act") and by this application prays for stay to the effect and operation of the order under appeal during pendency of lis.

2. I have heard Mr. H. L. Chheda Authorized Representative for the appellant & Mr. P. M. Palshikar Advocate for the respondent. The learned counsel for the appellant has stated in his application that, the respondent is issuing notice of demand to the appellant. The respondent issued order of attachment u/s. 8-F dated 16.12.2025 to the appellant's banker namely Development Credit Bank (DCB). The respondent Commissioner without issuing the recovery certificate u/s. 8-F and without declaring defaulter to the applicant's establishment directly initiated the recovery actions and proceeded to attach the applicant's bank account. The appellant requested to Recovery Officer to De-Freeze the appellant's bank account by way of E-mail but without considering the request of the

appellant for withdrawing the said prohibitory order of attachment still proceeded with the recovery action against the appellant's establishment. If Bank Accounts of the applicant's establishment is not De-Freezed by this Hon'ble Tribunal then, the applicant will cause severe hardship, inconvenience, irreparable loss and damage on the applicant and the salaries, EMI and other payments cheque issued to employees will not be realized and hence, the beneficiaries will be facing the hardship. Therefore, prayed for to direct the Non Applicant (Respondent) to De-Freeze the applicant's Bank Account held with Development Credit Bank (DCB) and other bank attached by the respondent immediately and stay the recovery against the applicant.

3. The learned counsel for the respondent Mr. P. M. Palshikar Advocate has vehemently opposed the contentions of the appellant and stated that, the order u/s. 14-B & 7-Q are perfectly legal and justified. The impugned orders have been passed after giving full opportunity to the appellant to represent and make their submissions before the authorities, Hon'ble Tribunal is within its power under Rule 21 of the EPF Appellate Tribunal Rules, 1997 to issue the direction as may be necessary and can also impose the conditions to deposit the assessed amount either 50% or 75% to guard the interest of the member employees and the respondent as ultimately, it is a Government/Public money. It is therefore prayed that no unconditional stay may be granted to the appellant while deciding the above application.

4. Considering the averments and contentions of the learned counsel for both the parties, it is proper to impose the condition to deposit the assessed amount. Therefore, in the interest of justice,

the appellant is directed to deposit 50% of the assessed award amount. The respondent has Freezed the Bank Accounts of the appellant's company. Therefore, it is directed to the respondent to issue letter to the Bank Authority for DE-FREEZING the Bank Account of the applicant/appellant immediately after DE-FREEZING the Bank Account of the appellant, the appellant shall deposit 50% of assessed award amount which is Rs.8,03,935/- determined u/s. 14-B & 7-Q of the EPF Act with the opponent within six weeks from the date of De-freeze of the appellant's Bank Account. If the said act is done within stipulated time, in that condition the respondent is directed not to take any coercive action with regard to recovery of the above amount against the appellant. If appellant will not comply above order within stipulated period, the stay order shall be automatically vacated.

5. In the result, the application is allowed. The interim relief / stay application dated 14.01.2026 is disposed off accordingly. List this case on already fixed date 01.06.2026 for further proceeding of the case.

Sd/-

Date: 10-02-2026

(Justice Shiv Shanker Prasad)
Presiding Officer/Link Officer
CGIT -2, Mumbai