## JABALPUR(MP)

## CASE NO. CGIT/LC/EPFA/32/2022

| Date of order of proceeding | or proceeding with signature of Presiding Officer  | Signature<br>of parties<br>or<br>pleaders<br>where |
|-----------------------------|--|--|
| 27/7/2022                   |  | necessary  |
| 27/7/2022                   | Shri Akash Choudhary, learned Counsel for the appellant Shri J.K.Pillai, learned counsel for the respondent. Perused the report of the Registry. The impugned order is passed on 28-6-22 and the appeal has been filed on 21-7-22, hence within time. The learned counsel for the appellant has filed an application for seeking exemption from pre depositing the amount under appeal under Section 7(o) of the Act. Learned counsel for the respondent has vehemently opposed the application.   | ***  |
|                             | I have heard both the learned counsel on an application under Section 7(o) of the Act. The ground taken by learned counsel for the appellant is that the entire operations, productions and sales have taken a significant hit due to interruptions caused by the spread of COVID 19 in the last two years. The Industry is going through turbulent phase due to the pandemic which has adversely affected the business of the Appellant Establishment. The Appellant Establishment has other financial obligation also arising out of several long term loans for business activities. Thus a prima facie case is made out keeping in view the state of financial condition of the Appellant Establishment 4 as mentioned in the affidavit which is uncontroverted. |  |
|                             | After considering the points taken by both the parties, application under Section 7(o) in the light of facts and circumstances mentioned in the exemption application, the application is allowed partially and the appellant is permitted to deposit only 40% of the amount under appeal within 30 days from today, in the form of demand draft in favour of Registrat CGIT(payable at JABALPUR). The appeal is taken for hearing. The recovery of the rest of the amount shall remain stayed till the disposal of the appeal.  |  |
|                             | Respondent to counter within 30 days from today with documents after serving a copy thereof to learned counsel for the appellant. Rejoinder, if any, within 15 days thereafter.  List the case for final arguments on 30.09-2029   | •  |
|                             | PRESIDING OFFICER  |  |