

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

**APPEAL NO. CGIT- 2 / EPFA /59 /2021**

M/s. S. & J. Buildcon Pvt. Ltd. - Appellant

V/s.

The Regional Provident Fund Commissioner,

EPFO, Pune. - Respondent

**ORDER**

**(Delivered on 21-10-2024)**

M/s. S. & J. Buildcon Pvt. Ltd. has challenged the legality of order dated 08.07.2021 passed by the opponent Authority u/s. 14-B & 7-Q of the Employees' Provident Funds and Miscellaneous Provisions Act 1952, (for short, "the EPF Act").

2. The applicant has filed the present application for condonation of delay in filing an appeal.

3. According to the applicant, the order dated 08.07.2021 has been challenged in appeal which was filed on 08.09.2021. There is delay in filing an appeal however the delay has been caused due to situation of Covid-19 Pandemic and Lockdown. He put his reliance on the decision of Supreme Court in **Miscellaneous Application No. 21/2022 in Miscellaneous Application No. 665 of 2021 in suo-moto Writ Petition (C) No. 3 of 2020**, in which the period from 15.03.2020 till 28.02.2022 shall stand excluded

for the purpose of limitation, as may be prescribed under the general or special law in respect of all judicial or quasi-judicial proceedings. Over and above this, a limitation period of 90 days from 01.03.2022 has also been granted in cases where the limitation would have expired during the period between 15.03.2020 till 28.02.2022, therefore requested to condone the delay in filing the appeal.

**4.** The counsel for the opponent objected the condonation of delay in filing an appeal.

**5.** Admittedly the order dated 08.07.2021 has been challenged in appeal which was filed on 08.09.2021. In view of the order dated 10.01.2022 passed by the Supreme Court, relied by the applicant, the period from 15.03.2020 to 28.02.2022 has been excluded for the purpose of limitation as may be prescribed under the general or special law in respect of all judicial or quasi-judicial proceedings. Over and above this limitation has period of 90 days from 01.03.2022 has been granted in cases where the limitation would have expired during the period between 15.03.2020 till 28.02.2022. The order under challenged has been passed on 08.09.2021 i.e., during the period in which exemption has been granted regarding limitation by the Apex Court and the present appeal seems to be filed immediately as such the present appeal is certainly filed during Covid-19 period and entitled for exemption in filing an appeal.

Not only this but, the reason mentioned seems to be genuine and bonafide 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: 21-10-2024

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