

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

APPEAL NO. CGIT- 2 / EPFA /77 /2024

M/s. Sandip Foundations. - Appellant

V/s.

The Assistant Provident Fund Commissioner,
EPFO, Nashik. - Respondent

ORDER Below Ex-20
(Delivered on 11-11-2024)

Read application for modification of order dated 02.09.2024 filed on behalf of respondent-opponent. Perused the say (Ex-21), filed on behalf of the appellant-applicant. Heard both the sides.

According to the respondent-opponent, this Tribunal vide order dated 02.09.2024, directed the respondent-opponent to keep 50% amount, which was recovered by the respondent-opponent and further directed to refund remaining amount of 50% (from the recovered amount) to the appellant-applicant. In an appeal u/s. 7-I of the EPF Act, at the time of filing appeal, 75% amount is required to deposit as per Sec. 7-O of the EPF Act and the amount which was recovered from the applicant i.e., Rs. 20,32,000/- is just 45% amount. In EPFA 11/2024, this Tribunal by its own order refused to refund amount, thus prayed for modification of order dated 02.09.2024 and reject the application for refund filed by the appellant-applicant.

True it is that, this court vide order dated 02.09.2024 directed to refund 50% amount recovered from the appellant-applicant, however at the same time it is also observed that, “I do not think that, there is any fault on the part of the Authority in issuing recovery notice.”

There appears no dispute that, the appellant-applicant challenged the legality of order passed u/s. 14-B & 7-Q of the EPF Act in the present appeal and the amount of interest assessed in the order under appeal (u/s.7-Q) has been deposited by the appellant-applicant with the opponent.”

As regards the appeal against the order in respect of damages u/s. 14-B of the EPF Act, it has been mentioned in the order dated 02.09.2024 that, there is no compulsion to pre-deposit any amount at the time of filing appeal as well as stay application. I retreat that, Sec. 7-O of the EPF Act is applicable only in respect of appeal u/s. 7-A of the EPF Act and not applicable to appeal against the order of damages u/s. 14-B of the EPF Act, still this court allowed the respondent-opponent to keep the 50% amount with them which was recovered from the appellant-applicant and directed to refund 50% amount only which was recovered from the appellant-applicant, therefore I do not think that, there is any necessity of modification in the order as alleged by the respondent-opponent.

In the result, the application for modification of order dated 02.09.2024 is rejected.

Sd/-

Date: 11-11-2024

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