

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

**APPEAL NO. CGIT- 2 / EPFA /83 /2024**

**Between:**

M/s. Sandip Institute of Technology &

Research Centre

- Appellant

V/s.

Regional Provident Fund Commissioner-I,

EPFO, Nashik.

- Respondent

**ORDER Below Ex-17**  
**(Delivered on 11-11-2024)**

By this application, the respondent-opponent is seeking modification in the order dated 02.09.2024. Perused the exhaustive reply (Ex-18), given 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 an amount of interest i.e., Rs.10,01,227/-, which is recovered from the appellant-applicant and further directed to refund the remaining amount of Rs. 19,32,675/- to the appellant-applicant. In fact, 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 accordingly the whole amount of Rs. 29,33,902/- was recovered from the applicant. In EPFA No. 11/2023, this Tribunal by its own order refused to refund the amount, thus prayed for

modification of order dated 02.09.2024 and reject the application for refund filed on behalf of the appellant-applicant.

True it is that, this court vide order dated 02.09.2024 directed the respondent-opponent to keep the amount of interest i.e., Rs.10,01,227/- with them till the disposal of stay application and remaining amount of damages i.e., Rs. 19,32,675/- recovered from the appellant-applicant be returned to the concerned Bank of the appellant-applicant.

It is worthwhile to mention here that, while passing the order dated 02.09.2024, this court observed that, "I do not think that, there is any fault on the part of the Authority in issuing recovery notice" and there is no specific order regarding the setting aside the order of recovery.

There appears no dispute that, the appellant-applicant challenged the legality of order passed u/s. 14-B & 7-Q of the EPF Act. Needless to say that, the appeal against the order in respect of damages u/s. 14-B of the EPF Act, there is no compulsion to pre-deposit the amount at the time of filing appeal and the Sec. 7-O of the EPF Act is only applicable in respect of appeal u/s. 7-A of the EPF Act except the appeal against the order u/s. 14-B of the EPF Act.

As regards the appeal against the interest u/s. 7-Q of the EPF Act, this court while passing the order dated 02.09.2024 directed the respondent-opponent to keep the amount of interest of Rs. 10,01,227/- with them till the

disposal of the stay application and directed them to refund the remaining amount of damages i.e., Rs. 19,32,675/- which was recovered from the appellant-applicant, therefore I do not think that there is any necessity of modification in the order dated 02.09.2024, as alleged by the respondent-opponent.

I have considered the copies of decision of Bombay High Court and also the order passed by this court in Case No. 11/2023 of which facts are different, however I do not think that, these orders are anyway helpful as ratio for the respondent-opponent for the purpose of modification of order therefore the respondent-opponent is not entitled for modification of order as prayed.

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

