

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

APPEAL NO. CGIT- 2 / EPFA 89/2023

M/s. Rolta India Ltd.

- Appellant

V/s.

The Regional Provident Fund Commissioner-I

EPFO, Kandiwali (E).

- Respondent

ORDER

(Delivered on 25-02-2025)

M/s. Rolta India Ltd./appellant-applicant has challenged the legality of order dated 14.03.2023 passed u/s. 14-B of the EPF & MP Act 1952, in an appeal, which has been filed on 10.07.2023 and this is an application for condonation of delay in filing an appeal.

The applicant submitted that, he received the impugned order dated 14.03.2023 on 22.03.2023 by post. Presently, the establishment is under Corporate Insolvency Resolution Process (CIRP) of the insolvency and Bankruptcy Code 2016. The affairs of assets and business are being managed by IRP appointed by NCLT. The IRP, after due consultation with creditors and under the guidance of law firm, decided to file the appeal and the appeal came to be filed on 10.07.2023, as such the appeal is not within prescribed period of limitation of 60 days but it is within 120 days, thus prayed for condonation of delay in filing appeal.

The opponent resisted the application by reply. The opponent contended that, the present appeal is much beyond the appellate

period i.e., after 60 days and the same is time barred. The same is not sustainable in the eyes of law and it is beyond the time period of 60 days. The order under appeal is speaking order and has been passed after considering all material by applying mind. There is no merit in the appeal, therefore requested for rejection of the application.

Admittedly, the order dated 14.03.2024 is under challenge in the instant appeal and it seems that, the applicant received the copy of order on 22.03.2023 and the present appeal came to be filed on 10.07.2023. It has been specifically mentioned in the application itself that, the establishment is under the CIRP and the affairs of assets and business of the applicant are being managed by IRP appointed by NCLT and after due consultation with creditors, the present appeal came to be filed on 10.07.2023. True it is that, considering the date of receipt of order under appeal and the date of filing appeal, it is certainly not within 60 days i.e., prescribed period of limitation, however it is within the 120 days from the date of receipt of order and considering the reason mentioned in the application, in my opinion 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: 25-02-2025

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

