

**BEFORE THE PRESIDING OFFICER, CENTRAL GOVERNMENT
INDUSTRIAL TRIBUNAL CUM LABOUR COURT-II, ROUSE
AVENUE, DISTRICT COURT COMPLEX, DELHI.**

Present:

Smt. Pranita Mohanty,
Presiding Officer, C.G.I.T.-Cum-Labour
Court-II, New Delhi.

ATA No. 771 (16)2015

M/s. Lakhani Arman Shoes Pvt. Ltd

Appellant

VS.

APFC/RPFC, Faridabad

Respondent

ORDER DATED:- 06/12/2022

Present:- Shri Rajiv Shukla & Shri Sanjay Kumar , Ld. Counsels for the
Appellant.
Shri B. B. Pradhan, Ld. Counsel for the Respondent.

This appeal challenges the composite order passed by the RPFC Faridabad on 26.06.2015 u/s 14B and 7Q of the EPF and MP Act 1952 (herein after referred to as the Act) levying damage of Rs. 9,06,597/- and interest of Rs. 4,94,712/- on the appellant/establishment for the period 1/03/2010 to 28/02/2014. The plea of the appellant taken in this appeal is that it is a Pvt. Ltd. company and covered under the provisions of EPF and MP Act. Notice dated 26/03/2014 proposing levy of damage and interest was served on the appellant for the above said period. In the said showcause notice the appellant was directed to appear for the hearing. On the first date of hearing and thereafter the authorized representative of the appellant establishment appeared and raised dispute with regard to the period of calculation of the damage and interest and pointed out the mitigating circumstances. Not only that during the inquiry the establishment also submitted a written representation raising various legal objections including the mitigating circumstances leading to delay in deposit. The said

written submission was never rebutted by the respondent department and the commissioner without considering the mitigating circumstances and without giving proper opportunity to the appellant for proving it's bonafides for the default passed the impugned order without application of mind and without giving any finding on the mensrea of the appellant behind the delay in deposit of the PF contribution. The Principle of Natural Justice were flouted and the inquiry was hurriedly concluded. While pointing out various legal aspects and the position of law settled by the Apex Court and different High Courts, the appellant has pleaded that the impugned order is liable to be set aside on the legal grounds as has been stated in the appeal memo.

The counsel appearing on behalf of the respondent has filed a written reply objecting the stand of the appellant. Citing various judgments of the Hon'ble Supreme Court and High Courts he submitted that interference with the impugned order shall defeat the very purpose of the social welfare legislation. He also pointed out that the provision laid u/s 7-I doesn't allow any appeal to be filed before this tribunal challenging the order passed u/s 7Q of the Act. Hence, the appeal in respect of the order passed u/s 7Q is to be dismissed in limine. He also submitted that several adjournments were allowed to the appellant during the inquiry who had admitted the delay in remittance and took time to make deposit of the damage and interest proposed. Despite the time being allowed on repeated occasions, the establishment failed to make deposit and the commissioner passed a reasoned and speaking order.

The Ld. Counsel for the appellant during course of argument submitted that the RPFC at the first instance passed the impugned order without indicating the basis for imposing the damage at the maximum rate though the statute has vested the discretion on him to exercise in this regard. The basis of calculation of the damage and interest for the default period was never supplied to the appellant despite demand. The mitigating circumstance explained in the written objection was not at all considered and no finding has been rendered on the mensrea of the establishment behind the

delayed remittance which, in view of the judicial pronouncements makes the order illegal. The impugned order passed u/s 14B also suffers patent illegality in as much as the mitigating circumstances, indicated in the written reply was simply ignored. By placing the copy of the said written reply on record, he submitted that for the dispute between the two factions of Lakhani Group, the matter was adjudicated by the Company Law Board and a settlement was arrived there in the year 2008. But for the division of moveable and immovable assets, restructuring of loan agreement etc, almost two years lapsed and the appellant had to make a fresh start in the year 2011. During that period there were acute financial issues, but the appellant had not dismissed or laid off it's employees though there was delay in payment of salary and remittance of PF dues. The Learned Counsel for the appellant by placing reliance in the case of **Shanti Garments vs. RPFC decided by the Hon'ble High Court of Madras and reported in 2003 Vol 1 CLR, 228** submitted that when the default is found but not for willful fault, the quantum of damage should be compensatory and not penal. He further submitted that in this case the commissioner never considered the mitigating circumstances and never dealt the written submission filed during the inquiry to give a finding on the mensrea, which makes the impugned order not sustainable in the eye of law for the view taken by the Hon'ble SC in the case of **McLeod Russel India Limited vs. Regional Provident Fund Commissioner, Jalpaiguri & Others reported in (2014)15 S.C.C 263** and the case of **Assistant Provident Fund Commissioner vs. Management of RSL Textile India Pvt. Ltd., reported in 2017LLR 337**. He also argued that the Hon'ble SC in the case of **Organo Chemicals vs. U.O.I reported in II LLJ(1979)416** have held that for the punitive nature of the order passed u/s 14B of the Act, the order should be a speaking order containing valid reasons supporting the finding.

In his reply argument the learned counsel for the respondent took this tribunal through the impugned order to point out that the establishment had never disputed the delay in remittance. On the contrary several adjournments were granted on the request of the A/R of the establishment who gave undertaking to deposit the

proposed damage and interest by the next date. Since the deposits were not made during the inquiry, the same was closed and the order was passed. With regard to the mensrea and non discussion of the same, the learned counsel Mr. Pradhan submitted that mensrea is a state of mind to be gathered from circumstances in a given case. In this case, the appellant establishment since admitted the delay, the order cannot be viewed as defective for want of finding on mensrea. He also submitted that financial difficulty or disturbance in internal management cannot be made a ground to avoid the statutory liability. The default in deposit makes the amount arrear for which damage and interest is leviable. To support his stand he placed reliance in the case of **Hindustan Times Ltd vs. U O I A I R 1998 SC 851** and **Birla Cotton Mills Ltd vs. U O I ILR 1984 Delhi 60**.

Perusal of the impugned order shows that the commissioner while passing the said order as a quasi judicial authority has not mentioned a word in support of his finding in imposing damage at the maximum rate prescribed under the scheme though he is vested with a power to exercise discretion in this regard in appropriate cases. The order contains an account of adjournments allowed to the establishments. Even otherwise, if it is accepted that the establishment, during the inquiry admitted the delay in remittance, that will not lead to a conclusion that the delay was with an ulterior motive entailing the establishment for penal damage at the highest rate. The law is well settled that all delay in remittance will not attract penal damage unless there is a specific finding to the effect that the same was with an ulterior intention.

The Ld. Counsel for the appellant further argued that the commissioner in this case has imposed the damage at the maximum rate prescribed under the scheme. He was neither aware of the discretion vested on him nor has assigned any reason for arriving at such a decision. To support his contention he relied upon the judgment of **APFC vs. Ashram Madhyamik, 2007LLR1249** wherein the Hon'ble High Court of Madhya Pradesh have held that imposition of full damage is not compulsory

and it is discretionary as understood from the word “May” used. Not only that the Hon’ble Supreme Court in the case of **ESIC vs. HMT Limited (2008ILLJ814SC)** have clearly pronounced after considering the Hindustan Times case that when a discretion was conferred on the statutory authority to levy penal damage the provision could not be construed as imperative. While pointing towards the written objection filed by the establishment before the commissioner during the impugned inquiry, he argued that the said representation was containing all the pleas of the appellant in detail. But it was never considered.

In the case of **Mcleod Russel India Limited vs. Regional Provident Fund Commissioner, Jalpaiguri & Others reported in (2014)15 S.C.C 263** and the case of **Assistant Provident Fund Commissioner vs. Management of RSL Textile India Pvt. Ltd., reported in 2017LLR 337** the Hon’ble Apex Court have held that absence of finding on mensrea makes the impugned order illegal and not sustainable in the eye of law. In this case as seen from record the establishment in it’s objection before the commissioner had clearly indicated about the mitigating circumstances but the commissioner while passing the impugned order failed to consider the same. Non consideration of the same makes the order illegal.

On hearing the argument and on perusal of the impugned order passed u/s 14B of the Act it appears that the commissioner never accepted the submission of the establishment but proceeded to impose the damage at the maximum rate on a mathematical calculation which is not based upon any reasoning. The plea of the appellant that for the settlement between the partners which was a long drawn process, delay in remittance happened, seems acceptable as without any malafides, and it is not the case of the respondent that during this period under inquiry the establishment had deducted the contribution from the salary of the employees and retained the same for use otherwise.

Thus, from the totality of the circumstances and the pleas canvassed in this appeal it clearly appears that the commissioner

had passed the impugned order u/s 14B without application of mind and without giving any finding on the mensrea behind the delay in remittance so also the various legal objection taken by the appellant.

It is a fact that in a catena of decisions the Hon'ble SC and the Hon'ble High Courts of different States it has been held that the Adjudicating Authority is not bound to issue mechanical order, but to find out the real cause behind the delay in remittance and to assess the damage.

In this context, the observation of the Hon'ble High Court of Kerala in the case of ***Regional Provident Fund Commissioner Vs. Harrisons Malayalam Ltd. 2013 LLR 1083*** is relied upon. In that judgment it has been held that Para 32A of the scheme is only a guideline and not a rigid formula to be applied uniformly in all cases of delay in payment of contributions but shall be applied objectively taking into account the reasons for delay pleaded by the defaulter and in appropriate cases lesser amount than what has been prescribed in Para 32A shall be imposed. The Hon'ble High Court of Madras was of the same view in the case of ***Terrace Estates, Unit of United Plantation Ltd. Vs. APFC, Coimbatore 2010 LAB IC 252***. It is observed that Para 32A of the EPF Scheme can be termed only as guideline and it cannot be stated that the authority can pass the order mechanically applying the regulations. Moreover when the statute prescribes that the Statutory Authority “**may recover**”, the same necessarily means that there is an implied discretion vested with the Adjudicating Authority (Respondent) to consider the matter in issue from every aspect before assessing the damage. Undoubtedly, here the Respondent- Adjudicating Authority is none else than the Regional P.F. Commissioner, though cannot be found with fault in assessing damage after a long delay, it is held that the Adjudicating Authority could have exercised the discretion vested in him, taking into consideration the mitigating circumstances argued and the period of delay in

remittance. But it is found that the Adjudicating Authority/Respondent had never considered these aspects and the submission of the Appellant regarding the loss and financial difficulty sustained by it was never considered. The Respondent adjudicator, without exercising his discretion, is found to have mechanically assessed the damage at the upper limit and imposed the damage and interest for the period under inquiry.

In view of the facts discussed it is felt proper to reduce the assessed amount under 14B and modify the order to that extent. But the assessment for recovery under 7Q amount needs no interference. In the result, the Impugned Order under 14B is modified reducing the same to 50% of the assessed amount. Hence, ordered.

ORDER

The appeal be and the same is allowed in part. The impugned order passed u/s 14B of the EPF and MP Act is hereby modified. It is held that the appellant is liable to pay 50% of the amount assessed u/s 14B. The order in respect of the interest calculated is confirmed and the appeal is dismissed to that effect. Any amount deposited by the appellant in respect of the assessed damage shall be adjusted towards the 50% as directed above. Sent back the LCR forthwith.

Presiding Officer

**BEFORE THE HON'BLE PRESIDING OFFICER, CENTRAL GOVERNMENT
INDUSTRIAL TRIBUNAL CUM LABOUR COURT, DELHI; ROOM No.208
ROUSE AVENUE, DISTRICT COURT COMPLEX, NEW DELHI-110002.**

Appeal No. D-2/14/2022

M/s. BHP Infrastructure Pvt. Ltd. Appellant
Through:- Shri Bhoopesh Sharma, Id. Counsel for the Appellant

Vs.

APFC, Faridabad Respondent
Through Sh. Chakradhar Panda, Id. Counsel for the Respondent

ORDER DATED :- 06.12.2022

The Ld. Counsel for the Respondent filed the reply to the appeal. Copy of the same stands supplied to the Ld. Counsel for the Appellant who wishes to file rejoinder to the reply filed today. Accordingly, list the matter on 17.01.2023 for filing rejoinder.

Presiding Officer

**BEFORE THE HON'BLE PRESIDING OFFICER, CENTRAL GOVERNMENT
INDUSTRIAL TRIBUNAL CUM LABOUR COURT, DELHI; ROOM No.208
ROUSE AVENUE, DISTRICT COURT COMPLEX, NEW DELHI-110002.**

Appeal No. D-2/24/2022

M/s. A2Z InfraEngineering Ltd. Appellant
Through:- Shri Bhoopesh Sharma, Id. Counsel for the Appellant

Vs.

RPFC/ APFC, Gurugram Respondent
Through Sh. S.N. Mahanta, Ld. Counsel for the Respondent

ORDER DATED :- 06.12.2022

More time requested to file the reply by the Ld. Counsel for the Respondent.
In the interest of justice, adjournment granted. List the matter on 17.01.2023 for
filing reply by the Ld. Counsel for the Respondent as a last chance.

Presiding Officer

**BEFORE THE HON'BLE PRESIDING OFFICER, CENTRAL GOVERNMENT
INDUSTRIAL TRIBUNAL CUM LABOUR COURT, DELHI; ROOM No.208
ROUSE AVENUE, DISTRICT COURT COMPLEX, NEW DELHI-110002.**

Appeal No. D-2/25/2022

M/s. Louis Berger Consulting Pvt. Ltd.

Appellant

Through:- Shri Rochit, Ld. Counsel for the Appellant
Vs.

RPFC/ APFC, Gurugram

Respondent

Through Sh. B.B. Pradhan, Ld. Counsel for the Respondent

ORDER DATED :- 06.12.2022

More time requested to file the reply by the Ld. Counsel for the Respondent.
In the interest of justice, adjournment granted. List the matter on 17.01.2023 for
filing reply by the Ld. Counsel for the Respondent as a last chance.

Presiding Officer

**BEFORE THE HON'BLE PRESIDING OFFICER, CENTRAL GOVERNMENT
INDUSTRIAL TRIBUNAL CUM LABOUR COURT, DELHI; ROOM No.208
ROUSE AVENUE, DISTRICT COURT COMPLEX, NEW DELHI-110002.**

Appeal No. D-2/08/2022

M/s. Dexterity Projects Pvt. Ltd.
Through:- None for the Appellant

Appellant

Vs.

RPFC/ APFC, Gurugram
Through Sh. Abhik Mishra, Ld. Counsel for the Respondent

Respondent

ORDER DATED :- 06.12.2022

Today the case was listed for final arguments. However, none appeared on behalf of the Appellant despite several calls. Accordingly, the present appeal stands dismissed in default. Send the copy of the order to both the parties as per rules. Thereafter, consign the record in the record room.

Presiding Officer

**BEFORE THE HON'BLE PRESIDING OFFICER, CENTRAL GOVERNMENT
INDUSTRIAL TRIBUNAL CUM LABOUR COURT, DELHI; ROOM No.208
ROUSE AVENUE, DISTRICT COURT COMPLEX, NEW DELHI-110002.**

Appeal No. D-2/18/2020

M/s. Bata India Ltd.
Through:- None for the Appellant

Appellant

Vs.

RPFC/ APFC, Gurugram
Through Sh. Abhik Mishra, Ld. Counsel for the Respondent

Respondent

ORDER DATED :- 06.12.2022

There is one request for adjournment submitted on behalf of the Ld. Counsel for the Appellant. In the interest of justice, adjournment granted. List the matter on 01.02.2023 for final arguments.

Presiding Officer

**BEFORE THE HON'BLE PRESIDING OFFICER, CENTRAL GOVERNMENT
INDUSTRIAL TRIBUNAL CUM LABOUR COURT, DELHI; ROOM No.208
ROUSE AVENUE, DISTRICT COURT COMPLEX, NEW DELHI-110002.**

Appeal No. D-2/09/2021

M/s. Durable Doors & Windows
Through:- Shri Rajeev Arora, Ld. Counsel for the Appellant

Appellant

Vs.

RPFC/ APFC, Gurugram
Through Sh. B.B. Pradhan, Ld. Counsel for the Respondent

Respondent

ORDER DATED :- 06.12.2022

The Ld. Counsel for the Respondent pressed his miscellaneous application filed for vacation of stay granted by this Tribunal. Heard both the parties and the following order is passed:-

This order deals with the application filed by the Respondent of the appeal, praying vacation of the interim stay granted by this Tribunal on the execution of the order impugned in the appeal, the objection raised by the appellant to the said application, and the specific argument advanced by the learned counsel for the respective parties.

Perusal of the record shows that the Tribunal, at the time of admission of the appeal had passed a conditional order of interim stay on the execution of the order challenged pending disposal of the appeal. Since, the appeal is pending for a long period and more than six months have passed since the date of the above said interim stay order, the Respondent, by filing the present petition has prayed for vacation of the stay in view of the order passed by the Hon'ble Supreme Court in the case of Asian Resurfacing of Road Agency Pvt Ltd & Another vs C B I.

It has been stated in the petition that the Tribunal by order **dt 26.04.2021** has directed that there would be an interim stay on execution of the impugned order on compliance of the condition set out in the order. More than six months have passed since the date of that order and the stay granted has not been extended for a further period by a specific speaking order. The Hon'ble SC in the case of Asian Resurfacing of Road Agency & Anr vs Central Bureau of Investigation(Crl Appeal No1375-1376/2013)have held that

Para 36- " At times proceedings are adjourned sine die on account of stay. Even after stay is vacated intimations are not received and proceedings are not taken up. In an attempt to remedy the situation we consider it

appropriate to direct that in all pending cases where stay in against the proceedings of a civil or criminal trial is operating , the same shall come to an end on expiry of six months from today unless in an exceptional case by a speaking order the stay is not extended. In cases where stay is granted in future, the same will end on expiry of six months from the date of such order unless similar extension is granted by a speaking order. The speaking order must show that the case was of such exceptional nature that continuing the stay is more important than having the trial finalized. The trial court where order of stay of civil or criminal proceeding is produced ,may fix a date not beyond six months of the order of stay so that non expiry of the period of stay, proceeding can commence unless order of extension of stay is produced.”

In view of the said order and since no extension of stay has been granted by the Tribunal by a speaking order, the stay stands vacated on expiry of six month. Hence an order to that effect need to be passed for clarity .

Having heard the argument and on a mindful reading of the order passed by the Hon’ble SC in March 2018 in the case of Asian Resurfacing it appears that the directions given in para 35 and 36 will apply when

- i. A civil or criminal case is pending in a court, meaning thereby a trial court or the High Court exercising original civil jurisdiction
- ii. The trial has commenced either by framing of issue in a civil trial and or on framing of charge in a criminal trial
- iii. When the High court or civil or criminal Appellate/Revisional court have granted stay on the said trial proceedings and more than six months have passed since the date of order and no extension of stay has been allowed by a speaking order. The aforesaid directions will not apply to cases where a quasi judicial body or Tribunal grants stay.

Here is a situation, where the stay granted has not stayed the trial of any civil or criminal proceeding and the stay is specifically with regard to the recovery proceeding pursuant to a concluded inquiry and decision rendered by a quasi judicial authority, which is under challenge in the appeal.

It is true that the The Hon’ble SC , by their order dt 15th October 2020 passed in Asian Resurfacing case have reiterated that whatever stay granted by any court, including High Court, the same automatically expires after a period of six months , unless extension is granted for good reasons as per the judgment of March 2018. But this order can not be read in isolation. A conjunctive reading of para 35 and 36 the judgment of March 2018 and order dt 15th Oct 2020, leads to the only meaning that “A stay granted by

any court” means and refers to a stay granted by the civil and criminal Appellate/ Revisional courts mentioned in para36 of the judgment and specifically with reference to a pending civil or criminal trial. It is not applicable to an appeal pending challenging the order passed in an already disposed of proceeding by a quasi judicial authority.

It will not be out of place to mention that the Hon’ble High Court of Bombay in the case of Oracle Financial referred supra have held in clear terms that there being no allegation that the petitioner is responsible for delay , merely relying on the judgment of the Hon’ble SC the stay can not be vacated in an appeal where the stay is in respect of the implementation of an already decided order by a quasi judicial Authority and challenged in the appeal.

In view of the aforesaid discussion, it is held that the petition filed by the Respondent for vacation of stay is without merit and rejected. Final arguments in the matter also heard and concluded. List the matter on 31.01.2023 for pronouncement of order on the same.

Presiding Officer

**BEFORE THE HON'BLE PRESIDING OFFICER, CENTRAL GOVERNMENT
INDUSTRIAL TRIBUNAL CUM LABOUR COURT, DELHI; ROOM No.208
ROUSE AVENUE, DISTRICT COURT COMPLEX, NEW DELHI-110002.**

Appeal No. D-2/15/2021

M/s. Bharosa Technoserve Pvt. Ltd.

Appellant

Through:- Shri Deepak Grover, Ld. Counsel for the Appellant

Vs.

RPFC/ APFC, Gurugram

Respondent

Through Sh. B.B. Pradhan, Ld. Counsel for the Respondent

ORDER DATED :- 06.12.2022

The Ld. Counsel for the Respondent pressed his miscellaneous application filed for vacation of stay granted by this Tribunal heard both the parties and the following order is passed:-

This order deals with the application filed by the Respondent of the appeal, praying vacation of the interim stay granted by this Tribunal on the execution of the order impugned in the appeal, the objection raised by the appellant to the said application, and the specific argument advanced by the learned counsel for the respective parties.

Perusal of the record shows that the Tribunal, at the time of admission of the appeal had passed a conditional order of interim stay on the execution of the order challenged pending disposal of the appeal. Since, the appeal is pending for a long period and more than six months have passed since the date of the above said interim stay order, the Respondent, by filing the present petition has prayed for vacation of the stay in view of the order passed by the Hon'ble Supreme Court in the case of Asian Resurfacing of Road Agency Pvt Ltd & Another vs C B I.

It has been stated in the petition that the Tribunal by order **dt 13.09.2021** has directed that there would be an interim stay on execution of the impugned order on compliance of the condition set out in the order. More than six months have passed since the date of that order and the stay granted has not been extended for a further period by a specific speaking order. The Hon'ble SC in the case of Asian Resurfacing of Road Agency & Anr vs Central Bureau of Investigation(Crl Appeal No1375-1376/2013)have held that

Para 36- “ At times proceedings are adjourned sine die on account of stay. Even after stay is vacated intimations are not received and proceedings are not taken up. In an attempt to remedy the situation we consider it appropriate to direct that in all pending cases where stay in against the proceedings of a civil or criminal trial is operating , the same shall come to an end on expiry of six months from today unless in an exceptional case by a speaking order the stay is not extended. In cases where stay is granted in future, the same will end on expiry of six months from the date of such order unless similar extension is granted by a speaking order. The speaking order must show that the case was of such exceptional nature that continuing the stay is more important than having the trial finalized. The trial court where order of stay of civil or criminal proceeding is produced ,may fix a date not beyond six months of the order of stay so that non expiry of the period of stay, proceeding can commence unless order of extension of stay is produced.”

In view of the said order and since no extension of stay has been granted by the Tribunal by a speaking order, the stay stands vacated on expiry of six month. Hence an order to that effect need to be passed for clarity .

Having heard the argument and on a mindful reading of the order passed by the Hon'ble SC in March 2018 in the case of Asian Resurfacing it appears that the directions given in para 35 and 36 will apply when

- i. A civil or criminal case is pending in a court, meaning thereby a trial court or the High Court exercising original civil jurisdiction
- ii. The trial has commenced either by framing of issue in a civil trial and or on framing of charge in a criminal trial
- iii. When the High court or civil or criminal Appellate/Revisional court have granted stay on the said trial proceedings and more than six months have passed since the date of order and no extension of stay has been allowed by a speaking order. The aforesaid directions will not apply to cases where a quasi judicial body or Tribunal grants stay.

Here is a situation, where the stay granted has not stayed the trial of any civil or criminal proceeding and the stay is specifically with regard to the recovery proceeding pursuant to a concluded inquiry and decision rendered by a quasi judicial authority, which is under challenge in the appeal.

It is true that the The Hon'ble SC , by their order dt 15th October 2020 passed in Asian Resurfacing case have reiterated that whatever stay granted by any court, including High Court, the same automatically expires after a period of six months , unless extension is granted for good reasons as per the judgment of March 2018. But this order can not be read in isolation. A conjunctive reading of para 35 and 36 the judgment of March 2018 and order dt 15th Oct 2020, leads to the only meaning that "A stay granted by any court" means and refers to a stay granted by the civil and criminal Appellate/ Revisional courts mentioned in para36 of the judgment and specifically with reference to a pending civil or criminal trial. It is not applicable to an appeal pending challenging the order passed in an already disposed of proceeding by a quasi judicial authority.

It will not be out of place to mention that the Hon'ble High Court of Bombay in the case of Oracle Financial referred supra have held in clear terms that there being no allegation that the petitioner is responsible for delay, merely relying on the judgment of the Hon'ble SC the stay cannot be vacated in an appeal where the stay is in respect of the implementation of an already decided order by a quasi judicial Authority and challenged in the appeal.

In view of the aforesaid discussion, it is held that the petition filed by the Respondent for vacation of stay is without merit and rejected. Call on 31.01.2023 for final arguments.

Presiding Officer