

**BEFORE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM
LABOUR COURT, DELHI**

D-1/09/2025

M/s. Wecare Formulations (P) Ltd vs. APFC/ RPFC Delhi East

Present: Sh. Prakash Kumar, Ld. Counsel for the Appellant.
Sh. S.N. Mahanta, Ld. Counsel & Sh. Deepak Kumar, A/R for
the Respondent.

Order Dated-10.12.2025

ORAL

1. Ld. Counsel for the +appellant pressed his application **u/s 70 of the EPF & MP Act, 1952 (hereinafter referred as "the Act")**. The appellant has made prayed that the condition of depositing the amount be waived considering the facts of the case. He has come to know about passing of an order u/s 7A of the Act, the first time on 18.11.2024 when he has received the show cause notice that why a warrant of arrest should not be issued. He submits that entire assessment is done at the back of the appellant. Nothing is due on part of the appellant. He submits that the order has been passed ex-parte. Respondent has taken the figure of the relevant period from June, 2019 to March, 2020 from the balance sheet in regard to the wages without identifying of any beneficiary.

2. Respondent has not chosen to file the reply till date to the misc. application filed under section 70 of the Act. He seeks adjournment of filing of the reply, however, this tribunal is not inclined to give any further time and decided to proceed with arguments on the said application because respondent has a common say in all the appeals filed before this tribunal that only 75% of the assessed amount is required to be deposited before entertaining the appeal. Counsel of the respondent has opposed the prayer stating that the order has been passed after considering all the circumstances.

3. I have heard the arguments at par and perused the record. Before proceeding further provision of section 70 of the Act is reproduced herein:

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7-O. Deposit of amount due, on filing appeal.—No appeal by the employer shall be entertained by a Tribunal unless he has deposited with it seventy-five per cent. of the amount due from him as determined by an officer referred to in section 7A:

Provided that the Tribunal may, for reasons to be recorded in writing, waive or reduce the amount to be deposited under this section.

The above said provision make it clear that before entertaining the appeal, appellant is required to deposit 75% of the assessed amount u/s 7A of the Act. In the next line, this tribunal has been empowered to waive of the due amount to be deposited u/s 7O, for reasons to be recorded in writing.

4. The impugned order in question is silent regarding the status of the number of employees of the appellant before May, 2019 and after April, 2020. The figure has been taken from the balance sheet of 2019-2020. Thereafter, the respondent has taken the average wages paid for nine month and assessed 25% of the amount.

5. Considering the above facts, the beneficiaries are not identified and the order has been passed by taking the wages shown in the balance sheet, profit and loss account, the case for total waiver is made out. Accordingly, application stands allowed without any pre-condition of deposit.

6. Respondent is directed to file the reply of the main appeal within four weeks before the registrar after supplying advance copy to the appellant. Thereafter, appellant is at liberty to file the rejoinder, if he so wishes, within next two weeks. Let this case be listed for 10.03.2026 in the category of final arguments.

Sd/-

Atul Kumar Garg
(Presiding Officer)

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