

**BEFORE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL  
CUM LABOUR COURT No.-2 DELHI**

**Appeal no. D-1/01/2023**

**M/s. CVC Opticals (OPC) Pvt. Ltd.** .....Appellant

Through:- Sh. T.N. Dubey, proxy counsel for the appellant.

Vs.

**RPFC, Delhi (North)** .....Respondent

Through:- Sh. B.B. Pradhan, Ld. counsel for the respondent.

**Order Dated:- 10.06.2025**

Record perused. The case was listed for arguments on the application filed under section 7-O of the **Employees Provident Fund and Misc. Provisions Act, 1952 (Hereinafter referred as 'the Act')**. It has been submitted by the appellant that the impugned order was passed during the Covid-19 period, and that too, without affording any opportunity of hearing. The appellant was proceeded ex-parte. At that time, the office was sealed and no communication regarding the proceedings was received by them. Therefore, the appellant has prayed that the matter be remanded back.

It was further contended by the appellant that their operation had ceased in December 2018, and no business activity has taken place since then. The EPF contribution due from the appellant till November 2018 is only Rs. 3,79,754.76/- as per their calculation. In the arbitration, the goods lying in the premises of the appellant company were seized in pursuance of the order dated 17.10.2019. Since then, the appellant company has remained closed.

On the other hand, Ld. Counsel for the respondent opposed the prayer, stating that all communications were sent to the appellant via e-mail, and it is deemed to be complete service.

Upon being asked whether any communication was sent through post, the counsel submitted that the same was returned unserved with the remark 'no person residing there'.

I have heard the arguments presented by both parties, and gone through the record of this appeal. It is admitted that the case was decided ex-parte, and the Ld. RPFC assessed the dues for the period from February 2018 to August 2019 on the basis of the records of the previous months. At that time, the company was closed, and the order was passed ex-parte. Further, the record reveals that no efforts were made by the respondent for serving them personally once he came to know that postal delivery was returned unserved. Before assessing dues, the respondent shall make all endeavors for serving the appellant. Non-deposit of the PF dues is not an offense itself. It occurs only when the appellant failed to deposit the PF dues intentionally. In these circumstances, appearance of the establishment must be ensured before deciding the dues by all means, which is not the case here.

Considering the above circumstances, it would be appropriate if the matter is remanded back to the respondent authority for deciding the case afresh, after affording the appellant an opportunity to be heard.

In view of the above, the orders dated 30.09.2021 and 30.11.2022 passed by the respondent authority under section 7A and 8B to 8G of the Act are hereby set aside. The appellant is directed to appear before the respondent on 15.07.2025 at 12:00 PM along with all the documentary evidence which he wants to rely upon.

Additionally, the office is directed to return the LCR to the counsel for the respondent after obtaining due acknowledgment.

Sd/-  
(Atul Kumar Garg)  
Presiding Officer