

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

D-2/23/2022

M/s Polyplastic Automotive India Pvt. Ltd. vs. RPFC Gurugram.

Present: Sh. S.K. Gupta, Ld. Counsel, for the Appellant.  
Sh. B.B. Pradhan, Ld. Counsel & Sh. Pradeep Batra, A/R for  
the Respondent.


Order dated-24.04.2025

1. This is an appeal preferred by the appellant establishment assailing the order dated 17.01.2022 passed under Section 14B & 7Q of the **EPF & MP Act, 1952** (hereinafter referred as the Act) wherein the respondent has assessed an amount of Rs.2,06,296/- as damages & Rs.1,70,074/- as interest for belated payment of PF Dues for the period 01/07/2017 to 15/09/2021.
2. During the course of final arguments, ld. counsel for the appellant has stated that the appellant was not given a reasonable opportunity of representing his case before the respondent which is mandatory u/s 14B of the Act. The impugned order is thus contrary to the statute, apart from being unconstitutional and bad in law. On 13.01.2022, Sh. Dilip Verma and Sh. Praveen Yadav appeared and asked the copy of the show cause notice and account statement. They further stated that the appellant's establishment had already closed its operation and works.
3. It is further stated by ld. counsel for the appellant that the respondent has been functioning in "Dual-Capacity" as prosecutor as well as Judge. Respondent failed to summon the damages register on 13.01.2022. Respondent has not exercised his discretion which is given to him u/s 14B of the Act. He submits that the damages be reduced or waived.
4. Respondent has filed the reply and stated that the appellant establishment is a habitual defaulter in term of delayed remittances of statutory dues and is therefore, not eligible for any leniency. The appellant were duly afforded opportunities of representing his case against proposed damages. The establishment has deducted contribution from salary of employees but not remitted the same timely to the



respondent departments which amounts to Breach of Trust and therefore, no leniency ought to be given to the appellant establishment. So called financial loss of appellant establishment does not correspond to continuous growth of the establishment. The appellant establishment has not provided any books of account to reflect that the so called financial constraint is responsible for depositing the delayed payment.

5. I have heard the arguments at par and gone through the record. Admittedly, there was a delay in remittance of amount. Counsel for the appellant has not disputed the delay in remittance. As per show cause notice there is delay in making payments at thirty seven times. During the course of arguments appellant has taken the plea that it was the Covid period and the respondent has not given any relief to him of waiving or reducing the amount. However, contention of the appellant is not acceptable because the period of delay in remittance is prior to the Covid period. No books of accounts have been shown that the financial loss has been re-occurring during the period of assessment.
6. One more thing, appellant counsel has taken the plea that the assessing office has not signed the order sheet. The original record produced before this tribunal reflect that it has been signed by the assessing officer. The appellant counsel has taken the copies from the net for showing the same having not signed.
7. In these circumstances, I do not find any merit in the appeal. Appeal stands dismissed. Interim order stands vacated. Respondent is at liberty to recover the amount. Copy of this order be sent to both the parties through email.

  
Atul Kumar Garg  
(Presiding Officer)

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