

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

**Diary no. 160/07.11.2025**

**M/s. Freight Net Pvt. Ltd.**

....Appellant

Through:-Sh. Arvind Kumar Chauhan and Ms. Sonali Bhatia,  
Ld. Counsels for the appellant.

Vs.

**Ministry of Labour and Employment and Ors.**

.....Respondent

**Order Dated:- 18.11.2025**

The office has placed this appeal before the Tribunal for deciding maintainability as the appeal has been filed against the show cause notice dated 11.08.2025 passed by Sh. Rajiv Malik, Ld. APFC vide no. DL/CPM/1421207/Recovery/904.

I have heard the appellant. The appellant in its appeal has narrated the facts regarding the financial difficulties arising due to the non-cooperation of the bank as well as the economic stagnation caused by the Covid-19 pandemic. It is stated that the appellant could not deposit the EPF contributions, and for this reason, the EPFO issued two notices of demand to the appellant vide dated 13.05.2025, and raised a demand of Rs. 6,90,567/- and Rs. 3,54,419/- respectively.

Before going through the submissions of the appellant, section 7(I) of the **Employees' Provident Funds & Misc. Provisions Act, 1952** (Hereinafter referred as 'the Act'), is required to be reproduced herein:

***7-I. Appeals to Tribunal.—(1) Any person aggrieved by a notification issued by the Central Government, or an order passed by the Central Government or any authority, under the proviso to sub-section (3), or sub-section (4), of section 1, or section 3, or sub-section (1) of section 7A, or section 7B [except an order rejecting an application for review referred to in sub-section (5) thereof], or section 7C, or section 14B, may prefer an appeal to a Tribunal against such notification or order. (2) Every appeal under sub-***

***section (1) shall be filed in such form and manner, within such time and be accompanied by such fees, as may be prescribed.***

From a bare reading of the said provision, it is clear that an appeal can be filed by any establishment aggrieved by the order passed by the Central Government under the specified provisions. An appeal cannot lie against a recovery notice which has been issued in pursuance of the order passed under sections 14B and 7Q of the Act.

If aggrieved, the appellant ought to have assailed the orders passed by the respondent under sections 14B and 7Q of the Act. Instead of assailing the order, it tried to prevent recovery of dues, which amounts to putting 'the horse before the cart', not permissible in law.

In view of the above, the appeal against the recovery notice is not maintainable. Accordingly, the same stands dismissed. The record is consigned to the record room.

Sd/-

Atul Kumar Garg  
(Presiding Officer)