

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

D-1/36/2024

M/s Jetking Skill Development Pvt. Ltd. vs. APFC/RPFC, Delhi East.

Present: Sh. Prakash Kumar, Ld. Counsel, for the Appellant.
Sh. Narender Kumar, Id. counsel & Sh. Sunil Ranjan, A/R the Respondent.

Order dated-12.11.2025

ORAL

1. Ld. Counsel for the Appellant has pressed his application filed u/s **70 of the EPF & MP Act, 1952 (hereinafter referred as “the Act”)** seeking complete waiver of the amount. He has submitted that the appellant has already paid the entire EPF dues, and nothing is due upon him. Respondent has erroneously held the appellant liable for EPF coverage retrospectively w.e.f. 01.12.2015 instead of 01.12.2019.
2. Ld. Counsel for the Respondent has opposed the prayer, submitting that the respondent is duty bound to deposit 75% of the assessed amount. Order has been passed correctly by the respondent after giving the reason.
3. I have heard the argument at par before proceeding further provision of section 7-O of the Act is reproduced hereunder for ready reference:-

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

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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.

From the perusal of the above section, it is mandatory for the appellant to deposit the 75% of the assessed amount before filing of the appeal. However, the proviso has vested discretionary power upon this tribunal to reduce or waive the entire amount. Appellant counsel has argued that the assessment has been done prior to allotment of the PF code. He has been paying the PF on the basic wages. He further stated that the respondent made the employee of M/s Jetking Infotrain Ltd. as employees of the appellant establishment and fasten the liability of them. For this he has enclosed the incorporation certificate of the company showing that it has been incorporated in 2013. He further placed reliance of the document issued while taking the PF code in the year 2019 when the employee's strength had crossed to more than nineteen.

4. Considering the above fact, which has not been disputed, the appellant is directed to deposit the 10% of assessed amount within six weeks from the passing of the order by way of FDR favoring 'Registrar CGIT' initially for a period of one year having auto renewal mode thereafter. Counter reply has filed by the respondent. Copy furnished to the appellant. Appellant is directed to file the rejoinder within four week. Put the case on 07.01.2026 for reporting compliance by the appellant as well as filing of reply to this appeal by the respondent.

Sd/-

Atul Kumar Garg
(Presiding Officer)

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