

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

Appeal no. 1072(4)15, 980(4)2016

**M/s. Mangalam Enterprises and M/s. Signature Services Syndicate,
.....Appellant**

Through:-None for M/s. Mangalam Enterprises.

Sh. Pankaj Handa, Ld. Counsel for M/s. Signature
Services Syndicate.

Vs.

APFC, Delhi (South)Respondent

Through:- Sh. Satpal Singh, Ld. Counsel for the respondent.

Order Dated:- 18.11.2025

These two appeals have been filed by different establishments against the APFC, Delhi (south) assailing the orders passed under section 14B and 7Q of the **Employees' Provident Funds & Misc. Provisions Act, 1952 (Hereinafter referred as 'the Act')**.

In the appeal titled *M/s. Mangalam Enterprises vs. APFC, Delhi (South)*, the respondent had assailed the order passed by this Tribunal dated 23.11.2016 before the Hon'ble High Court of Delhi in W.P. (C) 9972/2017. This Tribunal had disposed of the appeal by imposing 20% of the assessed damages along with interest assessed under section 7Q of the Act and interest for delayed payment of PF dues for the appellant for the period of 11/2003 to 02/2014., considering the fact that in *Roma Henny Security Services Pvt. Ltd. vs. Central Board of Trustees*, the Hon'ble High Court of Delhi held on 08.11.2023 that up to 26.09.2008, the earlier table/rate of damages continued to govern assessments, which included the element of interest under section 7Q of the Act. This appeal pertains to assessment of damages and interest prior to 2008 as well.

In the second appeal titled **M/s. Signature Services Syndicate vs. APFC, Delhi (South)**, a similar judgment was passed by this Tribunal dated 07.04.2017, whereby the appellant was directed to deposit 20% of the assessed damages for delayed payment of PF dues, though the period of appeal (03/2009 to 09/2015) falls after 2008. Against this order, a writ petition bearing no. W.P. (C.) 10132/2017 was filed.

The Hon'ble High Court of Delhi vide its common order dated 08.11.2023, titled *Central Board of Trustees (EPFO) vs. M/s. Mangalam Enterprises* (W.P. (C) 9972/2017), and *APFC(South) vs. M/s. Signature Services Syndicate* (W.P. (C.) 10132/2017) held as under:

1. The matter in W.P. (C) 9972/2017 is remitted to EPFAT for fresh directions in light of the Supreme Court's judgment in *Central Board of Trustees vs. Roma Henny Security Services Pvt. Ltd.*, and
2. The matter in W.P. (C) 10132/2017 is remitted to EPFAT for fresh directions in terms of *Horticulture Experiment Station Gonikoppal, Coorg vs. the Regional Provident Fund Commissioner*.

Relying on this judgment, the respondent has moved the present application for revival of proceedings in both cases. Pursuant to the notice, counsel for one of the appellants, M /s. Signature Services Syndicate, has appeared.

The Ld. Counsel for the respondent has fairly conceded that Hon'ble Supreme Court of India remanded back the *Roma Henny Security Services Pvt. Ltd. vs. Central Board of Trustees* to the High Court for fresh decision. The full bench of High Court of Delhi is seized of the matter and has not yet heard the arguments. Therefore, the earlier decision wherein it was held that prior to 2008, 12% interest was included in damages from 1997, still holds good. As such, he made prayer that these files be consigned to the record room till the decision of full bench of High Court.

Considering the above facts on record, *M/s. Mangalam Enterprises vs. APFC, Delhi (South)* ATA no. 1072(4)15 is consigned to record room *sine-die*. If the parties appear and take appropriate steps, the matters shall be revived accordingly.

So far so, *M/s. Signature Services Syndicate vs. APFC, Delhi (South) ATA no. 980(4)2016* is concerned, the matter is required to be heard in view of the judgment of *Horticulture Experiment Station Gonikoppal, Coorg vs. the Regional Provident Fund Commissioner*.

Accordingly, *M/s. Signature Services Syndicate vs. APFC, Delhi (South) 980(4)2016* is listed for final hearing on 23.02.2026. A copy of this order is placed in each of the files.

Sd/-

Atul Kumar Garg
(Presiding Officer)