

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

**D-2/19/2025**

**M/s. Shree Durga Sugar Factory vs. APFC/RPFC, Meerut.**

Present: Sh. Haseenuddin, Ld. Counsel for the appellant.  
Sh. Narender Kumar, Ld. Counsel for the respondent.

**Order dated-30.10.2025**

**ORAL:**

1. Appellant's counsel has pressed its application **under section 7-O of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (Hereinafter referred to as 'the Act')**, stating that appellant is a sugar factory and covered under the Act, bearing EPF Code No. UP/13375 since 01.06.2013. It was earlier known as **M/s Bishamver Dass Ram Avtar Cane Crusher**, which was purchased by the appellant on 30.09.1995, thereafter it was renamed as **M/s Shree Durga Sugar Factory**. Vide letter dated 02.12.2019, department was informed that Sh. Avinash Kumar Rastogi, Advocate will represent the case. Earlier, he had been depositing the PF contribution in the names of both new and old establishments i.e. M/s Shri Durga Sugar Factory and M/s Bishamver Dass Ram Avtar. An order was passed in the year 2012, directing to deposit PF contribution online, due to which SBI Najibabad declined to accept manual deposit. Appellant further requested the respondent department to change the name of the appellant's establishment to M/s Shree Durga Sugar Factory in place of M/s Bishamver Dass Ram Avtar Cane Crusher, but, till that date, it was not done. Due to this reason, the establishment was unable to remit EPF subscriptions. He submits that on 03.01.2025, he received a phone call from mobile no. **9837057726** stating himself as an Officer of the respondent department and directed the appellant to pay an amount of Rs. 5,70,679/-

allegedly assessed under section 7A of the Act for the assessment period 04/2012 to 04/2018. As such, he made prayer that the said amount be waived or reduced.

2. On the other hand, counsel for the respondent has filed the reply, opposing the plea. He submitted that on 15.12.2023, Sh. Harbir Singh, Area Enforcement Officer has submitted his detailed report dated 02.12.2023, stating that during the 7A proceeding, he has gone through the compliance file of the aforesaid establishment and also contacted the responsible person of the establishment for production of records for calculation of dues for the inquiry period. He further submitted that there was no cogent reason given by the appellant for not depositing the dues. Appellant failed to pay the contributions and other allied dues within the prescribed time for various employees during the period 04/2012 to 04/2018. He submitted that appellant is liable to deposit at least 75% of the amount due, as determined by the competent authority.

3. I have heard the arguments at par and perused the record. Before proceeding further provision of Section 7-O of the Act is required to be reproduced herein:

***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 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***

4. From the perusal of the above said section, it appears that before entertaining the appeal, appellant is required to deposit the 75% of the assessed amount under section 7-A of the Act. At the same time, a provision

has been made whereby the Tribunal has been given wide discretion to reduce or waive the pre-deposit amount.

5. Appellant's contention is only that he could not deposit the amount because the remittance of EPF was made online in the year in 2012, and the computer system was not accepting online challan receipts because of change in their name. However, the appellant has not tried to deposit the said amount in any other way with the respondent.

6. Considering the above facts on record, I do not find any reason to reduce or waive the amount. Therefore, the appellant is directed to deposit the 75% of the assessed amount by way of **FDR** favouring '**Registrar CGIT**' initially for a period of one year having auto renewal mode, within six weeks from today. Put up for reporting compliance by appellant as well as filing of reply by Id. Counsel for the respondent on 05.12.2025. In case, non-compliance of the order would result into dismissal of the appeal. In the meanwhile, interim orders to continue till next date of hearing.

Sd/-  
Atul Kumar Garg  
(Presiding Officer)