

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

**Appeal No. D-2/09/2026**

**M/s Delhi Public School Ghaziabad Society vs. APFC/RPFC,  
Gurugram East.**

Present: Sh. S.K. Khanna, Ld. Counsel for the appellant.  
Sh. Chakradhar Panda, Ld. Counsel & Md. Sarfaraz Alam,  
A/R for the respondent.

**Order dated-20.05.2026**

1. Today the matter is listed for filing of reply to the miscellaneous application filed for condonation of delay as well as an application filed for seeking stay on execution of the impugned order. Initially Sri Chakradhar Panda, ld. Council for the Respondent has stated that he has sent the reply to the respondent department for approval and the officer from the department is about to come and therefore sought a passover for half an hour.

2. After half an hour, the officer namely Md. Sarfaraz Alam, Enforcement Officer has come with the reply but he has not brought the annexures to the reply. However, on asking, he has filed the reply signed by RPFC-II, Gurugram East. A blank affidavit has also been signed by the deponent Sri Apurv Gautam, Regional Commissioner-II. No Name parentage and age are mentioned in the affidavit. It appears that it is a stereotype affidavit kept and taken out the print. The said affidavit is affixed hereunder for ready reference:-

**IN THE CENTRAL GOVERNMENT INDUSTRIAL  
TRIBUNAL CUM LABOUR COURT-II, EMPLOYEES'  
PROVIDENT FUND APPELLATE TRIBUNAL, NEW DELHI  
ATA No.D-2/09 OF 2026**

**IN THE MATTER OF:**

M/s. Delhi Public School Ghaziabad ..... APPELLANT  
VERSUS

Regional P.F. Commissioner-II, Gurgram(East .... RESPONDENT

NDOH:20.05.2026

**AFFIDAVIT**

I ..... S/o Sh. .... Age around .....  
years, presently working as regional Regional P.F.  
Commissioner-II, Gurugram, Haryana do hereby solemnly  
affirm and declare as under:

- 1: That I am the Regional P F. Commissioner-II of above  
respondent of the titled appeal and is authorized by the  
central Govt. to pursue this case on behalf of Employees  
Provident Organisation. I am well conversant with the  
facts and circumstances of the titled case, hence is  
competent to swear this affidavit.

2. That the accompanying Reply to the application of appellant for condonation of delay has been drafted by the Panel Advocate of our Organisation under my instruction and information given, contents of which are read over to me and same may be considered as part and parcel of this affidavit which are not being repeated for the sake of brevity.

3. That this is my true statement.

  
Deponent

**VERIFICATION:**

अपूरुव गौतम / Apurv Gautam  
क्षेत्रीय आयुक्त-॥ / Regional Commissioner-II

Verified at Gurgaon, Haryana on this ..... Day of May, 2026 that the contents of my above affidavit are true and correct to the best of my knowledge and belief and nothing material has been concealed therefrom.

  
Deponent

अपूरुव गौतम / Apurv Gautam  
क्षेत्रीय आयुक्त-॥ / Regional Commissioner-II

The above said practice is highly depreciated as it is against the law. The Deponent has to go for attestation before a notary public, however, in this case he has signed the affidavit without mentioning his date, name and parentage.

3. Now coming to the application in hand for condonation of delay; Applicant in his application for Condonation of delay has mentioned that Sri Amardeep, Senior Executive (Outsource Manpower) received a phone call on 12/03/2026 from the enforcement officer intimating that an amount of Rs.11,71,472/- is due from the appellant. The enforcement officer on the request of Sri Amardeep, sent an email on 16/03/2026 enclosing, the demand notice dated 13/08/2025 for Rs.11, 71,472 for the damages and interest payable for the period 07/ 2016 to 07/2023. According to appellant, neither the demand notice dated 13/08/2025 nor any order passed under section **14 B & 7 Q of the EPF & MP Act, 1952 (hereinafter referred as 'the Act')** was received by the appellant prior to this. As such he had come to know about the order on 20/03/2026 when Sri Amardeep went to the office of the respondent to find out the details of the demand outstanding against the appellant. The office of the respondent provided copy of the two orders dated 28/02/2025 passed under section 14 B & 7 Q the Act on 20/03/2026. Therefore, it is the submission of the appellant that he has filed the appeal well within the period of limitation counting it from the date of knowledge.

4. Now coming to the reply filed by the respondent opposing the application for condonation of delay, it is submitted that the application of the appellant is a blatant abuse of process of law and the appellant has tried to mislead this tribunal by omitting as well as committing/ concealing something which is nothing but a penal offense and the appellant is responsible for the consequences thereof. He further submits that the orders passed by the authority on 28/02/2025 were well within the knowledge of the appellant. Both the orders under section 14B and 7Q of the Act were served on the appellant and entered in the dispatch register of the EPFO at item no. 225 dated 13/08/2025. Therefore, he prays that the appeal being filed beyond the period of limitation is liable to be dismissed.

5. I have heard the arguments and perused the record brought by the official of the respondent department. Prior to decide the application for condonation of delay provision of Rule 7(2) of the **Tribunal (Procedure) Rules, 1997 (hereinafter referred as 'the Rules** are required to be reproduced which are as under:-

***7.Fee, time for filing appeal, deposit of amount due on filing appeal.—  
(1) Every appeal filed with the Registrar shall be accompanied by a fee of Rupees five***

***hundred to be remitted in the form of Crossed Demand Draft on a nationalized bank in favour of the Registrar of the Tribunal and payable at the main branch of that Bank at the station where the seat of the said Tribunal situate.***

***(2) Any person aggrieved by a notification issued by the Central Government or an order passed by the Central Government or any other authority under the Act, may within 60 days from the date of issue of the notification/order, prefer an appeal to the Tribunal.***

***Provided that the Tribunal may if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the prescribed period, extend the said period by a further period of 60 days.***

***Provided further that no appeal by the employer shall be entertained by the Tribunal unless he has deposited with the Tribunal a Demand Draft payable in the Fund and bearing 75% of the amount due from him as determined under Section 7-A.***

***Provided also that the Tribunal may for reasons to be recorded in writing, waive or reduce the amount to be deposited under Section 7-O.***

6. There is no quarrel about the legal proposition that limitation of filing of the appeal to this tribunal is sixty days from the date of passing of the order, further the delay can be condoned by the tribunal for another sixty days, if the tribunal is satisfied with the reason put forward by the appellant by which he was prevented. Further, there is also no quarrel about the legal proposition that limitation for filing the appeal is counted from the date of knowledge and not from the date of issuance of order.

7. Appellant's grievance in the present case is that he has received the order passed by the RPFC only on 20/03/2026 when he has received the demand notice dated 13/08/2025 issued by the Department and which was supplied to the appellant on his request through email. While the respondent in his reply has submitted that he has sent the demand notice and the copy of the impugned orders on 13.08.2025 to the appellant through post however, no annexure has been filed nor any particular have been given regarding the dispatch register. Even in the trial court record, assessing officer on 22.04.2025 has written to the recovery officer of Regional Office Gurgaon certifying that the sum of Rs.11,71,472/- which is due from **M/s. Delhi Public School Ghaziabad**

**Society, GNGG/1469154** against the assessment levy of damages under section 14B and interest u/s 7 Q of the Act on account of belated remittance of EPF and allied dues is in with reference to the provisions of section 8B(2) of the EPF and MPF, Act, 1952 requesting him to recover the same in accordance with provisions of the said Act. The contents of the letter dated 22.04.2025 are reproduced here under for ready reference-



**EMPLOYEES' PROVIDENT FUND ORGANISATION  
BHAVISHYANIDHI BHAWAN, PLOT NO 43, INSTUTIONAL AREA, GURGAON**

**CERTIFICATE UNDER SECTION 8 F THE EMPLOYEES' PROVIDENT FUNDS AND MISCELLANEOUS PROVISIONS ACT- 1952**

RRC NO. GNGGN/1469154/502/04/2025/2389

DATE: 22/04/2025

TO,  
The Recovery Officer  
Regional Office, Gurgaon

This is to certify that the sum of **Rs 11,71,472/-** which is due from **M/s Delhi Public School Ghaziabad Society, GNGGN/1469154** against Assessment Levy of Damages u/s 14B / Interest on account belated remittance of E.P.F, E.P.S, E.D.L.I. Dues ( as per the details in ANNEXURE-A) is in arrear. With reference to the provisions of the Section 8B(2) of the EPF & MP Act, 1952 (Amendment-1998), you are hereby requested to recover the same in accordance with provisions of the said Act.

Yours faithfully,

*[Signature]*  
Assessing officer

Copy to  
The Employer, **M/s Delhi Public School Ghaziabad Society, C-Block, Sushant Lok Phase I, Gurgaon - 122003** for information.

This is to inform that this Revenue Recovery Certificate is being forwarded to Recovery Officer, GURGAON for recovery of the amount **Rs 11,71,472/-** as per Annexure A from your establishment.

*O/c*

Yours faithfully,

*[Signature]*  
Assessing officer

**ANNEXURE-A  
DETAILS OF DUES FOR PERIOD FROM 07/2016 TO 07/2023**

A / C NO	14B	7Q	TOTAL
A / C 01	477882	251398	729280
A / C 02	21334	10939	32273
A / C 10	253790	132790	386580
A / C 21	15227	7967	23194
A / C 22	98	47	145
<b>A / C TOTAL</b>	<b>768331</b>	<b>403141</b>	<b>1171472</b>

*[Signature]* 22.04.25  
*[Signature]* 22.4.25  
*[Signature]* 22/4/25

8. If the respondent's assertion is taken as true that the copy of the order has been dispatched on 13/08/2025 then it amounts that impugned order has never been sent prior 22/04/2025 when the communication has been made by the assessing officer to the recovery officer for recovering the amount assessed by him. Without ensuring the compliance of sending the order to the appellant, the recovery proceedings have been started by the respondent. Moreover, it is not possible that the order was dispatched on 13/08/2025 because on the same date **Notice of demand to defaulter** has been sent to the appellant. For ready reference, the notice of demand to defaulter issued by the recovery officer dated 13/08/2025 is reproduced here under-

35

**कर्मचारी भविष्य निधि संगठन**  
**EMPLOYEES' PROVIDENT FUND ORGANISATION**  
 प्रधान सचिव कार्यालय, भारत सरकार  
 Ministry of Labour and Employment, Govt of India  
 क्षेत्रीय कार्यालय, गुरुग्राम /Regional Office, Gurugram (East)  
 जे.एच.एफ.सि. प्लॉट संख्या-43, सेक्टर-44, गुरुग्राम/Camp Office: Plot No-43, Sector-44, Gurugram-122003  
 recovery.rogan@epfindia.gov.in / www.epfindia.gov.in  
 Ref.No: GN/GGN/East/Recovery/1469154/ 225

Date: 13/08/2025

**Notice of Demand to defaulter**

To  
 Mr. Om Pathak  
 M/s Delhi Public School Ghaziabad Society,  
 C-Block, Sushant Lok, Phase-I,  
 GURGAON- 122003

Whereas your establishment **M/s Delhi Public School, Ghaziabad Society, C-Block, Sushant Lok, Phase-I, Gurgaon- 122003** is liable to pay an outstanding amount of **Rs. 11,71,472/- (Rupees Eleven Lakh Seventy One Thousand Four Hundred Seventy Two only)**.

And Whereas Assessing Officer has sent to the undersigned a certificate under section 16 of the Employees' Provident Funds and Miscellaneous Act, 1952, specifying that the aforesaid amount is to be recovered from the defaulter.

Accordingly, since the aforesaid amount stands unpaid to date, the undersigned is in receipt of a Recovery Certificate bearing No GNGGN/0026367/502/04/2025/2374 dated 22.04.2025 which has been forwarded by the said Officer for the recovery of an **Rs. 11,71,472/- (Rupees Eleven Lakh Seventy One Thousand Four Hundred Seventy Two only)** the details of which are given below (In Rupees) :-

**Details of amount in arrears (07/2016 - 07/2023)**

Period of	Contributions			Administrative / Inspection charges		Total	Cost of Recovery
	A/c No.01	A/c No.2	A/c No.10	A/c No.21	A/c No.22		
Dues u/s 14B	477882	21334	253790	15227	98	768331	
Dues u/s 7Q	251398	10939	132790	7967	47	403141	
<b>Total</b>	<b>729280</b>	<b>32273</b>	<b>386580</b>	<b>23194</b>	<b>145</b>	<b>1171472</b>	

Cont.../-

36

2. You are informed that the undersigned is a Recovery Officer within the meaning of Section-8 of the Act and in case of non-remittance, steps would be taken to realise the amount in accordance with the provisions of Section- 8B to Section 8G of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

3. You are hereby required to pay the amount aforesaid within 07 days from the date of service of this notice to the credit of the respective Employees' Provident Fund accounts using the challans devised for the remittance of dues to the Organisation or the dues may also be paid by the way of Demand Draft in favour of Regional Provident Fund Commissioner, Gurugram.

4. In addition to the amount aforesaid, you will also be liable for:-

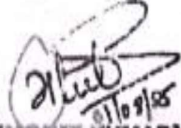
(a) Such interest is payable in accordance with Section-7Q of the said Act, and

(b) All costs, charges and expenses incurred in respect of the service of this notice and or warrant and other proceedings taken for realising the arrears.

5. If the arrears have already been remitted, the date of remittance and the amounts remitted in account wise may be intimated to the undersigned, quoting the reference No. of this notice.

Issued under my seal and signature at Gurugram.

Seal:

  
[MOHIT KUMAR]  
RECOVERY OFFICER  
GURUGRAM (EAST)

9. From the above discussion it appears that the respondent is trying to hide it's deeds and put blame on appellant for not filing the appeal within time. Hence, the version of the appellant is reliable that he has received the notice of demand on 20.03.2026, therefore, the application is disposed of as such assuming no delay in filing of appeal. Further, the appeal file brought before this tribunal reveals that the appellant has never participated. No communication of any kind sent to the appellant informing him to participate in the enquiry proceedings has been found in the record. Each and every time from day one the appellant

was not present. The daily order sheets present in the file reveals that it was not signed by Sh. Mohit Kumar, the assessing officer at any point of time. Without ensuring that the appellant has ever been served, he has put the absence of the appellant. For ready reference, the daily order sheets are reproduced hereunder-

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 27/03/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

None appeared on behalf of establishment.

Notice has been duly served to the establishment.

One more opportunity is being given to the establishment in the interest of Principal of Natural Justice.

Matter is adjourned to 05.04.2024.

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 10/05/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

None appeared on behalf of establishment.

Notice has been duly served to the establishment.

One more opportunity is being given to the establishment in the interest of Principal of Natural Justice.

Matter is adjourned to 17.05.2024.

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 05/07/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL-DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing in instant 14B case utilizing e-platforms/app/Video conferencing facility*

None appeared on behalf of establishment.

In interest of natural justice, hearing adjourned & NDH (next date of hearing) fixed as 12.07.2024.

List matter on 12.07.2024.

*Establishments/Parties to the case is/are advised to make correspondence, communications and submissions only through the daak or official email id comp.gurgaon@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 12/07/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**  
**ESTABLISHMENT CODE: GNGGN1469154000**  
**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**  
**FILER: SANDEEP**  
**ASSESSING OFFICER: MR MOHIT KUMAR**  
**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing in instant 14B case utilizing e-platforms/app/Video conferencing facility*

No one appeared on behalf of establishment.

It seems that the establishment usually dont appear with a intention to delay the case indefinitely.

Hence it is directed to the department to get acknowledged the receipt of summon and Notice of 14B and 7Q by sending AEO.

Letter to the effect should be written immediately and handed over to AEO.

Also It is directed to write to Income tax to know whether the establishment has taken exemption u/s 36 (va) of the IT act regarding these belated payments or not.

*Company is advised to make correspondence, communications and submissions through the daak or to the official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in.*

The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.

Matter is adjourned to 19.07.2024.

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 19/07/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**  
**ESTABLISHMENT CODE: GNGGN1469154000**  
**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**  
**FILER: SANDEEP**  
**ASSESSING OFFICER: MR MOHIT KUMAR**  
**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing utilizing e-platforms/app/Video conferencing facility*

No one appeared on behalf of establishment.

In interest of natural justice, hearing adjourned & NDH (next date of hearing) fixed as 01/08/2024.

Department is directed to issue letter intimating the Date of hearing along with Notice of Damages.

List matter on 01/08/2024.

*Establishments/Parties to the case is/are advised to make correspondence, communications and submissions only through the daak or official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 01/08/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE I ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing in instant 14B case utilizing e-platforms/app/Video conferencing facility*

Hearing in the instant case could not be held due to Administrative Exigencies and preoccupations.

In interest of natural justice, hearing adjourned & NDH (next date of hearing) fixed as 09/08/2024.

*Company is advised to make correspondence, communications and submissions through the daak or to the official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 09/08/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing in instant 14B case utilizing e-platforms/app/Video conferencing facility*

None appeared on behalf of establishment.

In interest of natural justice, hearing adjourned & NDH (next date of hearing) fixed as 22.08.2024.

List matter on 22.08.2024.

*Company is advised to make correspondence, communications and submissions through the daak or to the official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 22/08/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing in instant 14B case utilizing e-platforms/app/Video conferencing facility*

None appeared on behalf of establishment.

In interest of natural justice, hearing adjourned & NDH (next date of hearing) fixed as 29.08.2024.

List matter on 29.08.2024.

*Company is advised to make correspondence, communications and submissions through the daak or to the official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

D-2/09/2026

Delhi Public School Ghaziabad Society Vs. APFC/RPFC Gurugram East

Page 16 of 29

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 29/08/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing utilizing e-platforms/app/Video conferencing facility*

None Appeared on behalf of establishment.

In interest of natural justice, hearing adjourned & NDH (next date of hearing) fixed as 05/09/2024

List matter on 05/09/2024.

*Establishments/Parties to the case is/are advised to make correspondence, communications and submissions only through the daak or official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

D-2/09/2026

Delhi Public School Ghaziabad Society Vs. APFC/RPFC Gurugram East

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 05/09/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing utilizing e-platforms/app/Video conferencing facility.*

No representative appeared on behalf of establishment. Department is directed to send notice on all available Email id and address of establishment.

List matter on 12/09/2024.

*Establishments/Parties to the case is/are advised to make correspondence, communications and submissions only through the daak or official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

D-2/09/2026

Delhi Public School Ghaziabad Society Vs. APFC/RPFC Gurugram East

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 12/09/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing utilizing e-platforms/app/Video conferencing facility.*

No representative appeared on behalf of establishment. Department is directed to send notice on all available Email id and address of establishment.

List matter on 19/09/2024.

*Establishments/Parties to the case is/are advised to make correspondence, communications and submissions only through the daak or official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 19/09/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing utilizing e-platforms/app/Video conferencing facility.*

No representative appeared on behalf of establishment. Department is directed to send notice on all available Email id and address of establishment.

List matter on 26/09/2024.

*Establishments/Parties to the case is/are advised to make correspondence, communications and submissions only through the daak or official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 26/09/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing in instant 14B case utilizing e-platforms/app/Video conferencing facility*

Hearing in the instant case could not be held as the Assessing Authority is visiting Rohtak Office today (26.09.2024) for a meeting.

In interest of natural justice, hearing adjourned & NDH (next date of hearing) fixed as 04/10/2024.

*Company is advised to make correspondence, communications and submissions through the daak or to the official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 04/10/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing utilizing e-platforms/app/Video conferencing facility.*

No representative appeared on behalf of establishment. Department is directed to send notice on all available Email id and address of establishment.

List matter on 11/10/2024.

*Establishments/Parties to the case is/are advised to make correspondence, communications and submissions only through the daak or official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 11/10/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**  
**ESTABLISHMENT CODE: GNGGN1469154000**  
**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**  
**FILER: SANDEEP**  
**ASSESSING OFFICER: MR MOHIT KUMAR**  
**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing utilizing e-platforms/app/Video conferencing facility.*

No representative appeared on behalf of establishment. Department is directed to send notice on all available Email id and address of establishment.

List matter on 18/10/2024.

*Establishments/Parties to the case is/are advised to make correspondence, communications and submissions only through the daak or official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 18/10/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGNI469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing utilizing e-platforms/app/Video conferencing facility.*

No representative appeared on behalf of establishment. Department is directed to send notice on all available Email id and address of establishment.

List matter on 25/10/2024.

*Establishments/Parties to the case is/are advised to make correspondence, communications and submissions only through the daak or official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 25/10/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing utilizing e-platforms/app/Video conferencing facility.*

Hearing in the instant case could not be held due to administrative exigencies & engagements.

In interest of natural justice, hearing adjourned & NDH (next date of hearing) fixed as 05/11/2024.

List matter on 05/11/2024.

*Establishments/Parties to the case is/are advised to make correspondence, communications and submissions only through the daak or official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 05/11/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**  
**ESTABLISHMENT CODE: GNGGN1469154000**  
**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**  
**FILER: SANDEEP**  
**ASSESSING OFFICER: MR MOHIT KUMAR**  
**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing in instant 14B case utilizing e-platforms/app/Video conferencing facility.*

None appeared on behalf of establishment.

In interest of natural justice, hearing adjourned & NDH (next date of hearing) fixed as 12.11.2024.

List matter on 12.11.2024.

*Establishments/Parties to the case is/are advised to make correspondence, communications and submissions only through the daak or official email id comp.gurgaon@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 12/11/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing utilizing e-platforms/app/Video conferencing facility.*

No representative appeared on behalf of establishment. One last opportunity is being given to the establishment as enough time has already been given to the estt but no one is appearing from the estt side.

List matter on 19/11/2024.

*Establishments/Parties to the case is/are advised to make correspondence, communications and submissions only through the daak or official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**

**Dated: 19/11/2024**

**DIARY NO. 101/2024**

TO,

DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY  
SUSHANT LOK PHASE 1 ,BLOCK C  
GURGAON ,122002

**EMPLOYER/ESTABLISHMENT : DELHI PUBLIC SCHOOL GHAZIABAD SOCIETY**

**ESTABLISHMENT CODE: GNGGN1469154000**

**CASE TYPE : 14B AND 7Q/PENAL DAMAGES & INTEREST**

**FILER: SANDEEP**

**ASSESSING OFFICER: MR MOHIT KUMAR**

**EMPLOYER REPRESENTATIVE :**

**DAILY ORDER**

*Virtual Hearing in instant 14B case utilizing e-platforms/app/Video conferencing facility.*

None appeared on behalf of establishment. One last opportunity was given to the establishment as no one is appearing from establishment side as enough opportunities has already been given to the establishment.

Hence, the matter is reserved for order and final order would be pronounced on 26.11.2024.

*Company is advised to make correspondence, communications and submissions through the daak or to the official email id comp.gurgaon@epfindia.gov.in or mohit.kumar@epfindia.gov.in. The section is directed to send a copy of the order sheet on the official email id of parties to the case present with department.*

**MOHIT KUMAR**

10. Perusal of the above order sheet dated 19/11/2024 reveals that it was mentioned in it that the final order would be pronounced on 26/11/2024, however, the record produced by the department does not reveal anything happening on 26/11/2024. The order was pronounced

D-2/09/2026

Delhi Public School Ghaziabad Society Vs. APFC/RPFC Gurugram East

on 28/02/2025. The above said practice for not writing the order sheet dated 26/11/2024 as well as not mentioning the matter in the cause list of the day when the order was pronounced amounts to disobeying the earlier order of this court given in the matter bearing appeal number **D-2/04/2024 titled as M/s.E-Meditech Insurance Ltd. Vs. APFC/RPFC, Gurugram East.**

### **ORDER**

It is mandate of the law that before levying and recovering the damages, opportunity of hearing shall be given. Record reveals that no hearing has been given to the appellant by the respondent while assessing the dues under Section 14 B & 7 Q of the Act. Therefore, this order passed by the respondent on 28.02.2025 is set aside and recalled. This appeal is remanded back to the respondent to decide afresh by giving reasonable opportunity to the appellant within three months from the date of receipt of this order. Appellant shall be communicated about each hearing on the following address through registered post/ speed post, email and contact number which are supplied today by ld. Counsel for the appellant during the course of hearing:-

**Name: Ms. Shalini Singh, Principal**  
**Address: M/s Delhi Public School Ghaziabad Society,**  
**C-Block, Sushant Lok-1, Sector- 43,**  
**Gurgaon-Haryana-122003**  
**Email id: principal.sl@dpsg.org**

**Mobile Number: 9826778882**

Copy of such communications sent to the appellant shall be kept in the trial court record for future references. A copy of this order be sent to the Central PF Commissioner for taking action against the erring officer and report to this tribunal within three months.

Sd/-

(Atul Kumar Garg)  
Presiding Officer