

**CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL -CUM- LABOUR COURT,
ASANSOL**

PRESENT: Justice (Retd.) Ananda Kumar Mukherjee,
Presiding Officer,
C.G.I.T-cum-L.C., Asansol.

EPFA No. 02 of 2018

Bharat Sanchar Nigam Limited, Durgapur Appellant.
Vs.
Assistant Provident Fund Commissioner, Durgapur Respondent.

ORDER

Dated: 30.08.2024

Mr. Rajib Mukherjee, Advocate
Ms. Shreyasi Bhaduri, Advocate for the Appellant.
Mrs. Mousumi Ganguli, Advocate for the Respondent.

1. The instant appeal has been preferred under Section 7-I of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter referred as the EPF Act), challenging the impugned order dated 31.08.2018 passed by the respondent under Section 14-B of the EPF Act, levying damages or Rs. 36,14,753/- (Rupees thirty-six lakh fourteen thousand seven hundred and fifty-three only) and an interest of Rs. 72,353/- (Rupees seventy-two thousand three hundred and fifty-three only) for the period from 10/2000 to 12/2016, the total dues assessed for delayed remittance is Rs. 36,87,106/- (Rupees thirty-six lakh eighty-seven thousand one hundred and six only).

(Contd. Page – 2)

2. The fact of the appellant's case, in brief, is that the appellant is a unit of Bharat Sanchar Nigam Limited, a Government of India enterprise, a limited company under the Companies Act. 1965, functioning under the Ministry of Communications, Government of India, having its unit at Durgapur, West Bengal. On 01.10.2000, the Department of Telecommunications, Government of India was absorbed by the appellant establishment. The employees of the Department of Telecommunications are covered by the scheme of General Provident Fund and after its absorption the company continued to be covered by the same scheme and not under the EPF Act. The respondent authority by order dated 25.06.2015 held the appellant defaulter under Section 7-A of the EPF Act for non-payment of Provident Fund, Pension Fund and Insurance Fund and Administrative charges for the months of 10/2000 to 08/2010, amounting to Rs. 36,01,534/- (Rupees thirty-six lakh one thousand five hundred thirty-four only). The respondent also determined the component of interest under Section 7-Q of the EPF Act as Rs. 35,97,770/- (Rupees thirty-five lakh ninety-seven thousand seven hundred seventy only) and directed that the appellant establishment will be liable to pay further interest under Section 7-Q of the EPF Act from the date of passing of the order till the date of remittance of actual dues. According to the appellant it deposited a total sum of Rs. 71,99,304/- (Rupees seventy-one lakh ninety-nine thousand three hundred four only) with the respondent vide Demand Draft No. 454788 dated 30.07.2015.

3. Without taking into consideration the amount deposited by the appellant and in absence of any outstanding dues, respondent issued Summons dated 10/12.10.2017 under Section 14-B of the EPF Act for delayed remittance for the period from 10/2000 to 12/2016, assessing the damages of Rs. 1,00,07,289/- (Rupees one crore seven thousand two hundred eighty-nine only)

4. On receiving the summons appellant appeared before the respondent authority and contested the case. In course of hearing the representative of the appellant establishment brought to the notice of the respondent authority that the assessment under Section 7-A was made for the period from 10/2000 to 08/2010 and after adjustment of interest under Section 7-Q of the EPF Act, Rs. 35,97,770/- was deposited. Calculations were made afresh under Section 14-B and 7-Q of the EPF Act. However, the respondent without assigning any reason passed a non-speaking order dated 31.08.2018 and in spite of there being no damages payable by the appellant, directed the appellant to pay a sum of Rs. 36,14,753/- under Section 14-B of the EPF Act and interest of Rs. 72,353/- under Section 7-Q of the EPF Act. Respondent directed the appellant to pay the amounts within fifteen days from passing of the order and further instructed the banker of the appellant establishment to hold the amount of Rs. 36,87,106/- (Rupees thirty-six lakh eighty-seven thousand one hundred six only) against Provident Fund dues.

5. The appellant participated in the proceeding on various dates, but without any existing arrears payable by the appellant, the respondent after initiating the proceeding, passed an order arbitrarily and illegally. The instant appeal has been filed praying for setting aside the impugned order dated 31.08.2018.

6. The grounds of the appeal inter-alia are that the impugned order is bad in law as the proceeding for imposition of penalty was initiated without there being any arrear of Provident Fund dues against the appellant. It is contended that the maximum damages which can be imposed is equal to the recoverable arrears and proceeding could not have commenced as there was no arrear, even though there had been delay in payment. In support of such contention the appellant

has relied upon the decision of the Hon'ble High Court of Delhi in the case of **Hi-Tech Vocational Training Centre Vs. Assistant Provident Fund Commissioner [2011 LLR 231]**. Further contention of the appellant is that nowhere in the impugned order there is any findings that the appellant is guilty of non-payment of Provident Fund dues. It is urged that the impugned order is an unreasoned and non-speaking order, which has been passed without considering the explanation of delay disclosed by the appellant, without taking into consideration the earlier order dated 25.06.2015 under Section 7-A and 7-Q of the EPF Act and absence of mens rea on the part of the appellant.

7. According to the appellant imposition of penalty is not mandatory. Referring to the decision of the Hon'ble Supreme Court of India in the case of **Hindustan Times Limited Vs. Union of India and Others [(1998) 2 SCC 242]**, it is urged that the statute does not lay down that the penalty has to be levied only in the prescribed manner or that the authority is not left without any discretion, and it is not a mere formality that penalty should be imposed mechanically, always applying the upper limit of the table and that the mitigating circumstance must be considered. According to the appellant the amounts of damages and interest determined by the respondent from 10/2000 to 08/2010 have been deposited and there has been no delay in depositing the dues from 08/2010 and that no amount is leviable under Section 14-B and 7-Q of the EPF Act. It is the case of the appellant that the impugned order passed by the respondent is erroneous, it does not disclose the basis of the assessment of damages and is liable to be set aside.

8. Respondent contested the appeal by filing their reply on 01.06.2023. The case of the respondent is that the appellant establishment is covered under the

EPF Act and failed to deposit its Provident Fund contribution within the stipulated time, prescribed in paragraph 38 of the Employees' Provident Funds Scheme, 1952 (hereinafter referred to as the EPF Scheme, 1952). It is stated in the reply that Section 14-B does not differentiate between intentional and unintentional default and the provision for levy of damages under Section 14-B of the EPF Act could be attracted for every default in making payment of Provident Fund dues in respect of its employees within prescribed period under Section 38 of the EPF Scheme, 1952. It is asserted that non-availability of funds or running in loss are not valid grounds for delay in Provident Fund remittance. Furthermore, Section 14-B of the EPF Act has been enacted to deter the employers from making default and for carrying out their statutory obligation of making payment in time. Relying upon the decision of the Hon'ble Supreme Court of India in the case of **Organo Chemicals Industries and Another vs Union of India and Others [1979 (4) SCC 573]**, it is stated that the object and purpose of the Section 14-B is to authorize the Regional Provident Fund Commissioner to impose exemplary or punitive damages and thereby to prevent employers from making defaults.

9. According to the respondent Summons dated 10/12.10.2017 was issued for the period from 10/2000 to 12/2016 for payment of damages under Section 14-B and interest under Section 7-Q of the EPF Act and it was sent to the establishment along with calculation statement of damages and interest. 15.11.2017 was fixed up for appearance of the representative of the appellant establishment. Time was sought for on behalf of the establishment. On 05.12.2017 the representative of the appellant establishment pointed out that the dues claimed in respect of 10/2000 is actually an amount under Section 7-A of the EPF Act and requested for recalculating the amount under Section 14-

B and 7-Q of the EPF Act for that period. The representative also submitted a copy challan, showing their payment already made and the case was adjourned to 28.12.2017. On 28.12.2017 the representative of the appellant establishment raised a major objection regarding calculation of damages and interest. It was stated on behalf of the employer establishment that the 7-Q amount of Rs. 35,97,770/- for the period from 10/2000 to 08/2010 had already been deposited on 30.07.2015 and urged for recalculation of dues under Section 14-B and 7-Q for the notice period. The respondent department recalculated the dues and fixed 30.01.2018 as the date for hearing. The matter came up for hearing on 30.01.2018, 17.04.2018 and 07.05.2018 but none appeared for the appellant establishment. A revised Notice dated 17.05.2018 was issued to the employer establishment for the period from 10/2000 to 12/2016 for damages under Section 14-B and 7-Q, fixing 30.05.2018 for appearance of the representative of the appellant establishment. The hearing was thereafter deferred to 13.06.2018 when a representative of the establishment appeared and prayed for waiver of damages without raising any discrepancy in respect of the claims made in the Notice and Statement. The Provident Fund Commissioner after considering the submission of the establishment as well as the damages and interest levied by the department a final order dated 31.08.2018 was passed by the Assistant Provident Fund Commissioner, levying damages of Rs. 36,14,753/- under Section 14-B of the EPF Act and an interest of Rs. 72,353/- under Section 7-Q of the EPF Act. A Bank attachment under Section 8F(3)(x) of the EPF Act was issued on 28.09.2018 for realizing the amount as the appellant establishment did not dispute the same. The establishment on the other hand submitted a letter requesting the representative to revoke the attachment of appellant's Bank account in State Bank of India, Main Branch, Durgapur.

10. It is inter-alia stated by the respondent that the impugned order passed is a reasoned and speaking order and needs no interference by this Tribunal. It is stated that there is no substance in the appeal and the same is liable to be dismissed with cost. Respondent placed reliance on the decision in the case of **Ansal Housing and Construction vs the Regional Provident Fund Commissioner – II, Delhi [W.P. (C) 6435/2011]** wherein the Hon'ble High Court of Delhi took into consideration the decision of the Hon'ble Division Bench of the Hon'ble High Court of Delhi in the case of **Assistant Provident Fund Commissioner Vs. Hi-Tech Vocational Training Centre [LPA 629/2011]** and submitted that the statute nowhere contemplated that the default must be in existence on the day when the proceedings under Section 14-B is initiated. If there is a default in making contribution to the fund, notwithstanding belated contribution being made to the fund, since the default has already taken place, the Commissioner is within his power to initiate proceedings under Section 14-B. It is further contended that Section 14-B is not worded where an employer continues to be in default in payment of any contribution to the fund but it lays down that *“where an employer makes default in the payment of any contribution to the fund”*. It is the case of the respondent that the appellant establishment is liable to make payment of damages and interest levied against it in the impugned order and the appeal is liable to be dismissed.

11. The short question for consideration is whether the impugned order is tenable under the facts and law involved or the same suffers from any illegality or infirmity, calling for interference.

12. Mr. Rajib Mukherjee, learned advocate for the appellant advancing his argument submitted that on an earlier occasion, the respondent authority had

passed an order dated 25.06.2015 under Section 7-A of the EPF Act, assessing an amount of Rs. 36,01,534/- as Provident Fund dues for the period from 10/2000 to 08/2010 and an interest of Rs. 35,97,770/- under Section 7-Q of the EPF Act. The appellant establishment has deposited Rs. 71,99,304/- towards the EPF and allied dues on 30.07.2015. Without appreciating the earlier order and the deposit made by the appellant, the respondent authority issued Summons dated 10/12.10.2017, claiming damages under Section 14-B and an interest under Section 7-Q of the EPF Act from the appellant for the period from 10/2000 to 12/2016, which is ex facie, illegal, arbitrary and that no reasoned order was passed by the respondent to indicate the circumstances which were taken into account.

13. Learned advocate for the appellant further argued that at the time of initiating proceeding under Section 14-B of the EPF Act there was no arrear of contribution to the fund. In support of his argument learned advocate relied upon the decision of the Hon'ble Single Bench of the Hon'ble High Court of Delhi in the case of **Hi-Tech Vocational Training Centre Vs. Assistant Provident Fund Commissioner [2011 LLR 231]**. It is further argued that the statute does not lays down that the penalty has to be levied only in the prescribed manner or that it is mandatory to impose penalty, as imposition of penalty cannot be mandatory in an adjudicatory proceeding. It is inter-alia argued that there is no mens rea or actus reus on the part of the appellant establishment for contravening the statutory provisions and the Provident Fund authority. Learned advocate also argued that the proceeding under Section 14-B of the EPF Act is a quasi-judicial function of Provident Fund authority and a reasoned order should be passed. It is urged that the impugned order has been prepared in a casual and mechanical manner without any reasons and the same is liable to be set aside.

14. Mrs. Mousumi Ganguli, learned advocate for the respondent controverting the argument advanced on behalf of the appellant, submitted that the impugned order has been passed by the respondent after issuing Summons and reasonable opportunity of being heard was given. It is argued that the appellant by depositing Rs. 71,99,304/- on 30.07.2015 in compliance with order dated 25.06.2015 has admitted its default in remitting Provident Fund dues within time. After issuance of Summons dated 10/12.10.2017 in connection with the instant case for demanding damages under Section 14-B and interest under Section 7-Q of the EPF Act for delayed remittance for the period from 10/2000 to 12/2016, the representative, Mr. Pashupati Hembram, Account Officer, appeared for the appellant establishment on 05.12.2017 and claimed that the dues shown against 10/2000 was actually an amount under Section 7-A of the EPF Act and requested Provident Fund authority for recalculation of damages under Section 14-B and interest under Section 7-Q of the EPF Act for the period, on the ground that the dues under Section 7-A and 7-Q of the Act had already been deposited and copy of challan was placed on the record. It was pointed out that interest under Section 7-Q of the Act, amounting to Rs. 35,97,770/- for the period from 10/2000 to 08/2010 had already been deposited on 30.07.2015. Referring to the impugned order it is submitted that, the order reflects that the request of appellant establishment was considered by the department. The case was adjourned to 30.01.2018, 17.04.2018 and 07.05.2018 but none appeared for the establishment. Learned advocate for the respondent argued that a revised Notice for the period from 10/2000 to 12/2016 for penal dues under Section 14-B and interest under Section 7-Q of the EPF Act was issued on 17.05.2018. Opportunity was granted to the appellant by fixing the case on 30.05.2018 and thereafter the matter was adjourned to 13.06.2018. The representative of the appellant establishment appeared on 13.06.2018 and prayed for waiver of

damages without raising any discrepancy regarding the Provident Fund dues. Learned advocate further argued that the appellant did not set fourth any mitigating circumstances which had not been considered by the respondent.

15. Relying upon the decisions of **Ansal Housing and Construction vs the Regional Provident Fund Commissioner – II, Delhi [W.P. (C) 6435/2011]** and **Assistant Provident Fund Commissioner Vs. Hi-Tech Vocational Training Centre [LPA 629/2011]** passed by the Hon'ble Division Bench of the Hon'ble High Court of Delhi, it is argued that the appellant has failed to appreciate the decisions by the Hon'ble High Court which entails that there need not be any outstanding arrears of Provident Fund contribution on the date of initiating a proceeding under Section 14-B of the EPF Act. The law only contemplates that the employer has made default in contribution to the fund. Learned advocate for the respondent also relied upon the decision in the case of **M/s. Balaji Structurals, Bangalore Vs. Regional Provident Fund Commissioner, Bangalore [(1990) 04 KAR CK 0019]**, wherein the Hon'ble High Court of Karnataka laid down that when the constitutional validity of Section 14-B of the EPF Act was questioned in the case of **Organo Chemical Industries and Another Vs. Union of India and Others [1979 AIR SC 1803]** before the Hon'ble Supreme Court of India, the validity of Section 14-B of the EPF Act was upheld and the Hon'ble Supreme Court of India was pleased to hold the default in contribution is compounded embezzlement. Naturally, damages will take an exemplary character and inflict a heavy blow on the shady defaulter. The respondent has taken into consideration the earlier payment and after giving ample opportunity to the respondent has passed a speaking and reasoned order. The impugned order, according to the learned advocate, is an outcome of exercisable jurisdiction of the respondent authority under Section 14-B and 7-Q

of the EPF Act, which suffers from no illegality and the appeal is liable to be dismissed with cost.

16. I have considered the rival arguments advanced by the learned advocates for the appellant and respondent in the backdrop of facts and circumstances of the appeal, impugned order and the principle of law laid down by the Hon'ble Courts. It is gathered from the Memorandum of Appeal that the employees of the Department of Telecommunications, Government of India was absorbed by the appellant establishment w.e.f. 01.10.2000. It is their case that prior to 01.10.2000 the employees were covered by the scheme of General Provident Fund and even after absorption the employees are covered by the same scheme and not by the EPF Act. This ground cannot be accepted as a valid reason for committing delay in depositing the Provident Fund dues in respect of its employees. The burden lies upon the employer establishment to make necessary arrangements in time so that it complies the mechanism laid down by the law. The appellant establishment has no case that it is exempted from application of this Act. From the impugned order it transpires that the appellant has a Provident Fund Code No. WB/DGP/41587 and the EPF Act applies to the establishment. Initially a Summons dated 12.10.2017 was issued to the appellant, directing it to show cause why damages under Section 14-B and interest under Section 7-Q of the EPF Act would not be levied against it for the period from 10/2000 to 12/2016. The representative of the establishment appeared and brought to the notice of the respondent authority that an interest of Rs. 35,97,770/- for the period from 10/2000 to 08/2010 had already been deposited by the appellant on 30.07.2015 along with a 7-A amount of Rs. 36,01,534/- for the wage months of 10/2000 to 08/2010. The respondent

authority was requested to take into consideration the payment already made and recalculated the same under Section 14-B and 7-Q of the EPF Act. It is gathered from the impugned order that after scrutiny of such facts revised Notice for the period from 10/2000 to 12/2016 for damages under Section 14-B and 7-Q was issued on 17.05.2018, fixing 30.05.2018 for appearance. Mr. Pashupati Hembram appeared and admitted having received revised statement from Employees' Provident Fund Organization's and requested for some time to file their submission. The matter was adjourned to 13.06.2018, on that day the representative of the appellant appeared and requested for waiver of the damages without raising any discrepancy in the Provident Fund dues. Neither in the impugned order nor in the Memorandum of Appeal there is any reference that the appellant authority had made any representation or set forth any mitigating circumstances for waiver of damages and interest.

17. In the case of in the case of **Ansal Housing and Construction Limited Vs. Regional Provident Fund Commissioner – II [W.P.(C) 6435/2011]**, referring to the decision of the Hon'ble Division Bench of the Hon'ble High Court of Delhi in the case of **Assistant Provident Fund Commissioner Vs. Hi-Tech Vocational Training Centre [LPA 629/2011]** the learned Single Bench of the Hon'ble High Court of Delhi laid down that :

“where an employer makes default in the payment of any contribution to the fund, what triggers Section 14B is the default in the payment of the contribution to the fund, and the default would be in not making the contribution to the fund and that if there is a default in making contribution to the fund, notwithstanding belated contribution being made to the fund the Commissioner is within his power to initiate proceedings under Section 14B in as much as Section 14B is to the effect “Where an employer makes default in the payment of any contribution to the fund.”

and that Section 14B is not worded "Where an employer continues to be in default in the payment of any contribution to the fund"."

It is clear from such decision that there is no necessity of having an existing arrear on the date of initiating a proceeding under Section 14-B of the EPF Act. It is well within the power vested in the Commissioner of Provident Fund to initiate a proceeding under Section 14-B as soon as any default is committed by the employer. In the present case there is a clear admission on the part of the appellant that there was dues under Section 7-A of the EPF Act for a period from 10/2000 to 08/2010, which has already been deposited by the establishment on 30.07.2015, giving rise to a proceeding under Section 14-B and 7-Q of the Act.

18. Learned advocate for the appellant in his argument stated that the respondent did not take into consideration that the appellant has no mens rea or actus reus in making default in payment of Provident Fund dues and the establishment cannot be made liable for such default. Learned advocate for the respondent refuted such argument citing a decision of the Hon'ble Supreme Court of India in the case of **Horticulture Experiment Station Gonikoppal, Coorg Vs. the Regional Provident Fund Organization [(2022) 4 SCC 516]**, where the Hon'ble Apex Court took note of the judgement in the case of the **Union of India and Others Vs. Dharmendra Textile Processors and Others [(2008) 13 SCC 369]** the Hon'ble court has laid down that :

"any default or delay in the payment of EPF contribution by the employer under the Act is a sine qua non for imposition of levy of damages under Section 14B of the EPF Act and mens rea or actus reus is not an essential element for imposing penalty/damages for breach of civil obligations/liabilities."

Therefore, in matters of civil liabilities of an establishment in non-payment of Provident Fund dues, the intention of the management of the establishment in

the matter of default does not have any bearing upon proceeding for determination of statutory liabilities.

19. In the matter of levy of damages under Section 14-B, the authority is bound to levy the damages prescribed in the Table in paragraph 32A of the EPF Scheme, 1952. The Central Government in G.S.R. 689(E) issued by way of Notification dated 26.09.2008 made the following scheme to amend the EPF Scheme, 1952 and sub-paragraph 1 of paragraph 32A has been substituted as follows :

“ (1) Where an employer makes default in the payment of any contribution to the fund, or in the transfer of accumulations required to be transferred by him under sub-section (2) of section 15 or sub-section (5) of section 17 of the Act or in the payment of any charges payable under any other provisions of the Act or Scheme or under any of the conditions specified under section 17 of the Act, the Central Provident Fund Commissioner or such officer as may be authorised by the Central Government by notification in the Official Gazette, in this behalf, may recover from the employer by way of penalty, damages at the rates given in the table below :-

TABLE

<i>S. No.</i>	<i>Period of default</i>	<i>Rates of damages (percentage of arrears per annum)</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>(a)</i>	<i>Less than 2 months</i>	<i>Five</i>
<i>(b)</i>	<i>Two months and above but less than four months</i>	<i>Ten</i>
<i>(c)</i>	<i>Four months and above but less than six months</i>	<i>Fifteen</i>
<i>(d)</i>	<i>Six months and above</i>	<i>Twenty Five. ”</i>

20. In the case of **Organo Chemicals Industries and Another vs Union of India and Others [1979 (4) SCC 573]**, it is laid down that imposition of damages under Section 14-B of the EPF Act is not only meant to penalize the defaulting employer but is also to provide reparation for the amount of loss suffered by the employees. Paragraph 32A of the EPF Scheme, 1952 would mean that damages indicated in the table fixes the upper limit and leaves it to the discretion of the authority to determine, in each case, as to whether or not damages have to be levied, and if yes, the extent thereof. The power vested in the Central Board of Trustees under the Second Proviso to Section 14-B of the EPF Act is the power to waive or lower the penalty as per Paragraph 32B of the EPF Scheme, 1952, therefore the Commissioner would have no power to waive or lower any penalty according to Paragraph 32A of the EPF Scheme, 1952 and such prayer can be rejected on providing reasons. In page 3 of the impugned order, the Assistant Provident Fund Commissioner, Durgapur has assigned reasons as to why the damages of Rs. 36,14,753/- has been levied against the establishment. It has followed the sliding table incorporated in paragraph 32A of the EPF Scheme, 1952 for applying the rates of damages according to the period specified therein. It has also taken into consideration the purpose of imposing damages which is to penalize the defaulting employer and also to provide reparation for the amount of loss suffered by the employees. It is further observed that it is not only for serving as a warning to the employer in general not to commit breach of statutory requirement but also meant to provide compensation or redress to the beneficiaries to recompense the employees from loss suffered by them and to impose a penalty on the employer for breach of statutory obligation. The respondent has further indicated that according to paragraph 38 of the EPF Scheme, 1952 payment of contribution has to be made by fifteenth of the

following month and default in payment either partial or full made beyond the prescribed limit would attract Section 14-B of the EPF Act. It held that the establishment was obliged to deduct from the wages of the employees and deposit the contributions in accordance with the scheme but as it failed to remit the statutory contribution, damages under Section 14-B have been leviable. It is observed in the impugned order that interest has been credited to the account of the employees according to the notified rates. The Pension Fund has suffered loss due to delayed remittance. Regarding interest under Section 7-Q, it is stated that the employer is liable to pay the interest under the EPF Act from the date on which the amount becomes due till the date of its final payment. The rate of interest under Section 7-Q is twelve percent (12%) and the assessment has been made accordingly. There is no averment in the Memorandum of Appeal that the assessment under Section 14-B of the EPF Act has not been made in accordance with the rates in the Sliding Table specified in paragraph 32A of the EPF Scheme, 1952 nor is there any contention that the interest under Section 7-Q of the EPF Act was in violation of statutory provision.

21. On a conspectus of the impugned order and the facts and circumstances involved in this appeal, I am of the considered view that the respondent has passed a reasoned and speaking order for the purpose of levying damages and interest against the appellant establishment on account of delayed remittance of the Provident Fund dues. I do not find any illegality or impropriety in the impugned order and it calls for no interference. Accordingly, I hold that there is no merit in the appeal and the same is dismissed on contest without cost.

--: 17 :--

Hence,

ORDERED

that the appeal under Section 7-I of the EPF Act, preferred against the impugned order dated 31.08.2018 passed by the Assistant Provident Fund Commissioner, Durgapur is dismissed on contest without cost. Let copies of the Order be communicated to the parties under Rule 20 of the Tribunal (Procedure) Rules, 1997.

(ANANDA KUMAR MUKHERJEE)

Presiding Officer,
C.G.I.T.-cum-L.C., Asansol.