

**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. 09 of 2016
[ATA 1042(15) of 2016]

Hindustan Fertilizer Corporation Limited, Durgapur Appellant.
Vs.
(1) Assistant Provident Fund Commissioner, Durgapur
(2) Manik Chandra Mondal (ex-employee of HFCL) Respondents.

O R D E R

Dated: 31.05.2024

Mr. Chandan Banerjee, Retainer for the Appellant.
Mrs. Mousumi Ganguli, Advocate for the Respondent No. 1.
Mr. Manik Chandra Mondal (in person) for the Respondent No. 2.

1. The appellant has preferred this appeal under Section 7-I of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter referred to as the EPF Act) being aggrieved and dissatisfied with the impugned orders dated 30.07.2015 under Section 7-A and 7-Q of the EPF Act and dated 30.08.2016 under Section 7-B of the EPF Act passed by the Respondent No. 1. The Assistant Provident Fund Commissioner in a proceeding under Section 7-A of the EPF Act initiated by the respondent no. 2, an employee under the appellant

establishment, passed an order dated 30.07.2015 directing the appellant to deposit Rs. 3,15,222/- (Rupees three lakh fifteen thousand two hundred and twenty-two only) towards Pension Fund contribution and Rs. 59,311/- (Rupees fifty-nine thousand three hundred eleven only) as interest under Section 7-Q of the EPF Act. The review petition under Section 7-B of the EPF Act was dismissed on 30.08.2016.

2. The appeal was initially filed on 23.12.2016 before Employees' Provident Fund Appellate Tribunal, New Delhi (hereinafter referred to as EPFAT, New Delhi) within the extended time of 120 days. On dissolution of EPFAT, New Delhi the appeal was transferred to Central Government Industrial Tribunal -cum- Labour Court, Asansol on 03.10.2018 for adjudication.

3. Fact of the appellant's case, leading to this appeal is that the appellant, Hindustan Fertilizer Corporation Limited (hereinafter referred to as HFCL), Durgapur unit is a Government of India undertaking, under the administration of the Ministry of Chemicals and Fertilizers. HFCL started functioning as a separate company since year 1978. HFCL has three plants, one at Barauni, Bihar, one each at Durgapur and Haldia in West Bengal. HFCL suffered financial loss and the Board of Directors of HFCL made a reference to the Board for Industrial and Financial Reconstruction (hereinafter referred to as BIFR) under Section 15 (1) of the Sick Industrial Companies (Special Provisions) Act, 1985 (hereinafter referred to as SICA) for declaring HFCL as a Sick Industrial Company, and on 06.11.1992, BIFR declared HFCL as a Sick Industrial Company in terms of Section 3 (1) (o) of the SICA.

4. Manik Chandra Mondal, respondent no. - 2, was an employee under HFCL, Durgapur. He joined the appellant establishment on 02.08.1971 and was superannuated from his service on 31.01.2003. According to the provisions of

Paragraph 5 of the EPF Act the Government of India formed the Employees' Provident Funds Scheme, 1952 (hereinafter referred to as the EPF Scheme, 1952) which was applicable to all the factories and other establishments, to which the Act applied subject to the provisions of Section 16 and 17 of the EPF Act. In exercise of power conferred under Section 6-A of the EPF Act the Government of India framed Employees' Family Pension Scheme, 1971 (hereinafter referred to as EFPS, 1971) which came into effect on 01.03.1971 and it also laid down the provision for option to join the scheme, which was to be exercised within a period of six months from 01.03.1971. Paragraph 4-A of the EFPS, 1971 provided opportunity for belated compliance of the statutory provision by the employer, in case the whole establishment or any individual employee within a period of three months from the date of recovery of the first Provident Fund contribution of such employee. According to the appellant the application of EFPS, 1971 was not mandatory and it provided option to the employees of the establishment to join the EFPS, 1971. Manik Chandra Mondal joined the appellant establishment after the provision of EFPS, 1971 came into force. HFCL had already moved the Provident Fund authority for its exemption from the EPF Scheme, 1952 as they had an inhouse pension scheme applicable to the employees. The Regional Provident Fund Commissioner granted interim relaxation regarding application of the EPF Scheme, 1952 to HFCL vide order dated 19.06.1979 specifying that HFCL may not comply the EPF Scheme, 1952 w.e.f. 01.06.1979 until any final decision regarding the same was taken. It is contended that Manik Chandra Mondal never exercised any option to join the EFPS, 1971 and was not a beneficiary under the EFPS, 1971 and continued with HFCL's own family pension scheme and submitted his nomination in favour of Smt. Dipali Mondal, his wife on 02.02.1980 to receive the family pension in the event of his death before his superannuation.

5. The Government of India in exercise of powers conferred under Section 6-

A of the EPF Act promulgated the Employees' Pension Scheme, 1995 (hereinafter referred to as EPS, 1995) which came into force on 16.11.1995. Paragraph 6 of the scheme provided that the same shall apply to every employee who on or after 16.11.1995 becomes a member of the EPF Scheme, 1952, or of the Provident Funds of the factories and other establishments, exempted by the appropriate authority under Section 17 of the EPF Act, and to the employees who are members of the ceased EFPS, 1971 before commencement of the EPS, 1995. It has been further provided that the scheme would apply to the employees who ceased to be the members of the EFPS, 1971 between 01.04.1993 to 15.11.1995 and opted to exercise his option. The EPS, 1995 was made mandatory for of all the employees of the establishment which laid to widespread discontentment and ultimately several trade unions and association of officers including HFCL and other Public Sector Units challenged the EPS, 1995 before various Hon'ble High Courts. The Hon'ble High Court at Calcutta in Writ Petition No. 1261 of 1997 passed an order on 22.07.1997, directing the respondent to maintain status quo in respect of the EPS, 1995 till 08.07.1997 and the matter was posted for hearing before the regular bench on 04.07.1997. Challenging the Employees' Provident Funds and Miscellaneous Provisions (Amendment) Act, 1996 and the Employees' Pension Scheme, 1995 as unreasonable, arbitrary and discriminatory, a case was filed by Otis Elevator Employees' Union S. Reg. and Others against the Union of India and Others [(2003) 12 SCC 68]. On 25.08.1998 an interim order was passed by the Hon'ble Supreme Court of India directing the workmen desiring to obtain the benefit of the EPS, 1995 will have to adopt the procedure under the EPS, 1995 and contribute appropriately and the amount so contributed had to be remitted to the Regional Provident Fund Commissioner by the concerned workman. It was further asserted that those employees who did not want to adopt the EPS, 1995 would wait for further order. The Hon'ble Supreme Court of India in the case of **Otis Elevator Employees' Union S. Reg and Others Vs. Union of India and Others [(2003) 12 SCC 68]**, in the

judgement dated 11.11.2003 dismissed all the petitions challenging the EPS, 1995 and upheld the validity of EPS, 1995 and the Employees' Provident Funds and Miscellaneous Provisions (Amendment) Act, 1996.

6. In a meeting regarding settlement of pension claims in respect of HFCL, between various employee associations of Durgapur and Haldia units of HFCL and the Regional Provident Fund Commissioner held on 12.01.2004 it was recorded in the minutes of meeting that the employees of both the units had challenged the application of EPS, 1995 before the Hon'ble High Court, Calcutta and that they are not parties to the Special Leave Petition before the Hon'ble Supreme Court of India and furthermore the employees did not opt for the EPS, 1995 and HFCL complied with the provisions of EFPS, 1971 from 16.11.1995 till the date of exit / superannuation in January, 2003 at Haldia unit and February, 2003 at Durgapur unit. The employees after their exit submitted their claims before SRO, Durgapur and RO, Kolkata for withdrawing benefits under the EFPS, 1971, but before the case could be considered for authorization of payment the final verdict was passed by the Hon'ble Supreme Court of India, upholding the EPS, 1995 and the claims made in Form F/10C were returned to the management with a direction to apply for benefits under the EPS, 1995. The trade unions surfaced their grievances by contending that the ex-employees would not be able to pay back the contribution due under EPS, 1995, together with interest @ 12 per annum and on the date of their exit a stay order of the Hon'ble High Court at Calcutta was in operation regarding implementation of the EPS, 1995 and the management was complying as per the provisions of EFPS, 1971. The BOT processed their claim for final withdrawal of Provident Fund including contribution which was to be diverted to the Pension Fund under EPS, 1995. The unions requested that their claim for pension benefit may be governed by the status as on date of their exit from the employment and the withdrawal

benefit under EFPS, 1971 must be allowed. The employer establishment contented that the ex-employees have to deposit the Provident Fund contribution, withdrawn by them at the time of their exit along with interest and submit Form 10-D, claiming benefit of EPS, 1995.

7. It is the case of the appellant that HFCL by its office memorandum dated 05.04.2004 implemented the EPS, 1995 from the date of its commencement on 16.11.1995 with retrospective effect and the memorandum clearly stated that the employees who were not covered under EFPS, 1971 may, if they desire join under the EPS, 1995 after necessary contribution. Since Manik Chandra Mondal did not opt for the EPS, 1995 and did not make any contribution required under EPS, 1995, as such he is not entitled to receive any pension under EPS, 1995.

8. The appellant received a clarification from the Employees' Provident Fund Organization on 31.03.2009 regarding implementation of EPS, 1995 in respect of employees of unexempted establishments who have left employment and had taken EPS, 1995 component as a part of their Provident Fund settlement. It was clarified that if such employees of unexempted establishments sought for payment of pension, then the EPS, 1995 component with interest up to date had to be deposited for being eligible to receive pension. It is contended by the appellant that Manik Chandra Mondal did not deposit his EPS, 1995 component along with interest up to date and moved the Employees' Provident Fund Organization under Section 7-A of the EPF Act giving rise to this case. HFCL submitted their written submission on 28.04.2015 before the Assistant Regional Provident Fund Commissioner. The respondent passed the impugned order ignoring the fact that EFPS, 1971 was not mandatory in nature and employees must opt for both the schemes to derive benefits thereof. The appellant contended that it is not responsible to pay the amount mentioned in the Notice for compliance dated 27.10.2016.

9. Instant appeal has been filed praying for setting aside the impugned order dated 30/31.07.2015 and the order of review dated 30.08.2016 on the grounds inter-alia, that the respondent authority has failed to appreciate that the Regional Provident Fund Commissioner has granted interim relaxation regarding application of the Act to the appellant. Furthermore, Respondent No. 1 failed to consider that the appellant was not required to comply with the EPF Scheme, 1952 and Respondent No. 2 did not exercise his option to join EFPS, 1971 and never became a beneficiary to enjoy the same. It is urged that Respondent No. 2 superannuated from service of the appellant establishment on 31.01.2003 and received Rs. 5,53,876/- as his contribution towards Provident Fund Account and never contributed to the Family Pension Scheme. According to the appellant, Respondent No. 1 failed to appreciate the judgement of the Hon'ble Supreme Court of India, pronounced on 11.11.2003, which declared the EPS, 1995 as mandatory i.e. only after retirement of Respondent No. 2. It is urged that the impugned order is arbitrary, perverse and contrary to the materials on record and is liable to be set aside.

10. Respondent No. 1 contested the appeal by filing their reply on 09.03.2023. The specific case of the respondent is that HFCL has been issued a Provident Fund Code No. WB/11618 and is covered under the EPF Act. The appellant establishment failed to remit the Provident Fund contribution under EFPS, 1971 and EPS, 1995 in Account No. 10 in respect of Manik Chandra Mondal, an ex-employee of the establishment. A proceeding under Section 7-A of the EPF Act was initiated and Summons was issued to the appellant establishment on 07.04.2015. Written submission was filed by the appellant on 28.04.2015. The Area Enforcement Officer was directed to submit the final report after verifying relevant records of the case period. Manik Chandra Mondal, the complainant who is the present Respondent No. 2, having Provident Fund Account No. WB/11618/2246 appeared and made his submission regarding non-payment of

pension contribution by the establishment. Mr. S. N. Das, Area Enforcement Officer submitted his final report along with status of pension contribution payable by the establishment. It was found that HFCL failed to extend pension benefit to Manik Chandra Mondal, ex-employee of the establishment and did not remit pension contribution in the statutory fund. After giving reasonable opportunity to both parties, the Assessing Officer passed order dated 30/31.07.2015 and directed the establishment to remit dues under 7-A and 7-Q of the EPF Act, amounting to Rs. 3,15,222/- and Rs. 59,311/- respectively in Account No. 10 in favour of Manik Chandra Mondal. Aggrieved by the order dated 30/31.07.2015 the establishment filed a review application under Section 7-B of the EPF Act on 27.08.2015. The application was disposed of in presence of both parties by order dated 30.08.2016 and the appellant establishment was directed to pay the amount as assessed under 7-A and 7-Q of the EPF Act. According to the respondent the impugned order is a reasoned and speaking order, which has been passed by following the principles of natural justice. Hence, the same needs no interference. It is contented that there is no merit in the appeal filed by the appellant and the same is liable to be dismissed with cost.

11. Respondent No. 2 contested the appeal by filing his reply on 09.03.2023. The specific contention of Respondent No. 2 in a gist is that, he had joined HFCL, Durgapur unit on 02.08.1971. In Clause 10 of his letter of appointment it was mentioned that he would be eligible to join the Corporation's Provident Fund after completion of service of 1 year and he would be governed by the rules of the fund. Respondent No. 2 superannuated from his service under HFCL, Durgapur unit on 31.01.2003 and stood eligible for pension on superannuation. The superannuated employee referred to Paragraph 1(2) of EFPS, 1971, which provides that the provisions of this scheme shall be deemed to have come into force on 01.03.1971 and Paragraph 3(a) of EFPS, 1971 provides that the scheme shall apply to every employee who becomes a member of Employees' Provident

Fund or of the Provident Fund of factories and other establishments exempted under Section 17 of the EPF Act on or after 01.03.1971.

12. Referring to Paragraph 6(b) of EPS, 1995 it is pointed out that membership of Employees' Pension Scheme shall apply to every employee who has been a member of the ceased EFPS, 1971 before commencement of EPS, 1995 on and from 16.11.1995. According to Respondent No. 2 he was a member of EFPS, 1971 before commencement of EPS, 1995 and on commencement of EPS, 1995 he became a member of EPS, 1995 by legal implementation. It is urged that the Sub-Regional Office of the Employees' Provident Fund, Durgapur, responding to a query made by the Assistant Provident Fund Commissioner, Bhavishya Nidhi Bhawan, 14, Bhikaji Cama Place, New Delhi informed that Manik Chandra Mondal is eligible for pension and the Provident Fund had sent letter to the establishment to forward Claim Form 10-D along with contributions as the establishment had not allotted EPS, 1995 membership to the complainant and the pension claim will be settled on receiving the claim Form from the member / establishment. Respondent No. 2 claimed himself to be as eligible member of EFPS, 1971 and EPS, 1995 and urged that he is not liable to make any payment on account of EFPS, 1971 or EPS, 1995. Referring to Paragraph 11 of EFPS, 1971 it is contended that employer's share cannot be deducted from the members thus no amount is due towards him for pension and as per Paragraph 4 of EPS, 1995 the employer is required to contribute the Employees' Pension amount in respect of the employees employed by them directly. It is urged that the appellant establishment has failed to fulfil its responsibility in safeguarding the social and financial security of their employees by not paying their Provident Fund dues. According to respondent the impugned order has been rightly passed by the EPF authority under Section 7-A of the EPF Act. Due to non-payment of pension, he is suffering with his family at his old age and prayed for payment of his pension dues without further delay.

13. The short question for consideration in this appeal is whether the Respondent No. 2 is entitled to his family pension under EPS, 1995 from the date of his superannuation and whether the impugned order passed by Respondent No. 1 suffers from any illegality calling for interference.

14. Mr. Chandan Banerjee, Retainer of HFCL advancing his argument for the appellant submitted that Manik Chandra Mondal on his retirement from service on 31.01.2003 has withdrawn his Provident Fund amount of Rs. 5,53,876/- through cheque dated 05.03.2003 and is not entitled to Family pension scheme under EPS, 1995. It is argued that the Hon'ble Supreme Court of India on 11.11.2003 upheld the validity of the EPS, 1995 and concerned authorities were directed to dispose of the matter in accordance with law. It is submitted that four hundred and fifty employees out of approximate twelve hundred and ninety-nine employees of HFCL availed EPS, 1995 by depositing Short Credit amount for EPS, 1995 but the pension scheme under EPS, 1995 was not granted to those who did not deposit the Short Credit amount of EPS, 1995. It is argued that Manik Chandra Mondal having received the entire Provident Fund dues, which includes contribution in respect of Contributory Provident Fund and EPS, 1995, is not entitled to any pension unless he returned the amount due in respect of EPS, 1995. Mr. Chandan Banerjee argued that the respondent authority without considering such facts has passed the impugned order which has no basis of law, hence liable to be set aside.

15. Manik Chandra Mondal, Respondent No. 2, in reply, argued that from the very inception of his service he was a member of EFPS, 1971. He instead upon the provision of Clause 10 of his Appointment Letter dated 06.07.1971 (Annexure-1), which categorically laid down that he is eligible for corporation's Provident Fund after completion of approved service of one year and on joining the fund he would be governed by the Rules of the Fund. It is argued that EFPS,

1971 came into force on 01.03.1971 and applied to every employee who becomes a member of the Employees' Provident Fund or Provident Funds of factories and other establishments exempted under Section 17 of the EPF Act on or after 01.03.1971. It is claimed that Respondent No. 2 automatically became a member of EFPS, 1971 from the date of his joining on 02.08.1971 and thereafter as per provisions of Paragraph 6(b) of EPS, 1995 it would apply to every employee who had been a member of ceased EFPS, 1971 before the commencement of scheme from 16.11.1995 until his superannuation. He argued that the respondent cannot be subjected to suffering due to laches on the part of employer establishment by not making Provident Fund contribution under EFPS, 1971 and EPS, 1995. It is argued that his pension amount has not been settled by the appellant establishment till date by way of submitting Form 10-D to Provident Fund authority and the appeal is liable to be dismissed.

16. Mrs. Mousumi Ganguli, learned advocate for the Respondent No. 1 argued that the impugned order has been passed by the Provident Fund authority after providing reasonable opportunity to both parties to make out their respective case and after considering the materials before it, the authority has passed a reasoned and speaking order under Section 7-A and 7-Q of the EPF Act, assessing the Provident Fund dues and interest for non-payment for the period from 08/1971 to 01/2003. In the review under Section 7-B of the EPF Act no new material was placed. It is urged that there is no merit in the appeal and the same is liable to be dismissed.

17. I have considered the arguments advanced by the rival parties as well as the facts and circumstances emerging out of the Memorandum of Appeal, Reply submitted by the Respondent No. 1 and 2, the impugned orders and the materials on record. The admitted position in this appeal is that Manik Chandra Mondal was a permanent employee of HFCL, Durgapur Unit and was in service

of the company since 02.08.1971 till 31.01.2003. As per Paragraph 3(a) of EFPS, 1971 the scheme shall apply to every employee who become the member of Employees' Provident Fund or of the Provident Fund of factories and other establishments on and after 01.03.1971. By virtue of being an employee of the appellant establishment Manik Chandra Mondal become a member of EFPS, 1971.

The Hon'ble Supreme Court of India upheld the validity of EPS, 1995 in the case of **Otis Elevator Employees' Union S. Reg and Others Vs. Union of India and Others [(2003) 12 SCC 68]**. The Hon'ble Supreme Court of India in its decision observe that :

“ Upon introduction of Employees' Pension Scheme, 1995 the corpus and membership of the ceased Employees' Family Pension Scheme, 1971 have been carried over to the new pension scheme of 1995 with benefit of pensionary entitlement to the said members against their membership in the ceased Employees' Family Pension Scheme, 1971 period lieu of retirement-cum-withdrawal benefit vide provisions contained in para 12(3)(b) of the new pension scheme of 1995. Thus, corpus along with its liability has been merged with the pension fund. The amount of actual surplus that was noticed by the Actuaries as indicated in the analysis contained in the said report has already been allowed as additional pension relief to the respective Family Pension Scheme pensioners.”

18. In the impugned proceeding the establishment filed their written submission wherein, it is admitted that finally as per the order of the Hon'ble Supreme Court of India dated 11.11.2003, the application of EPS, 1995 became mandatory as per Notification No. PFEC/(10)/Genl/Misc/Ex 20.02.2004 issued by the Provident Fund organization and EPS, 1995 was implemented in HFCL vide their Circular No. HFC/CO/Pers/P-66/EPS/195/3968 dated 05.04.2004 retrospectively w.e.f. 16.11.1995. Paragraph 3(a) of the EFPS, 1971 mandatorily applied the EFPS, 1971 to all the employees including Manik Chandra Mondal.

According to 6(b) of EPS, 1995, the scheme applied to every employee who had been a member of the EFPS, 1971, before commencement of EPS, 1995 from 16.11.1995. The EPS, 1995 thereby applied to Manik Chandra Mondal without the contingency of submitting any option by the employee. It was the duty and responsibility of the appellant establishment to make remittance towards the EFPS, 1971 and on its cessation, in respect of EPS, 1995 to the respondent authority. In their written submission before the Assistant Provident Fund Commissioner, Employees' Provident Fund Organization, SRO, Durgapur the representative of HFCL admitted that due to some inadvertence of the appellant establishment Provident Fund deduction were not made from the salary of Manik Chandra Mondal for contribution to his pension fund under the EPF Act. The matter was noticed only after twelve years of his retirement. The establishment therefore failed to contribute the dues towards EFPS, 1971 in Account No. 10 and remitted the same in Account No. 1. In my considered view the retired employee cannot suffer due to negligence and inaction on the part of the establishment. He cannot be deprived of his pensionary benefits under the law applicable to him which the appellant establishment was aware at the time of issuance of its Circular dated 05.04.2004, implementing EPS, 1995 w.e.f. 16.11.1995.

19. Respondent No. 2 in his reply to the rejoinder of the appellant dated 11.04.2023 categorically denied that HFCL, Durgapur Unit had settled the Provident Fund dues of the Respondent No. 2 and pointed out that till date he neither submitted nor signed Form-19 for withdrawal of Provident Fund amount under EPFS, 1952. The employee respondent has stated that the appellant company has sent a Cheque bearing No. 524291 dated 05.03.2003 under letter dated 28.04.2003 on their own and not as a settlement of any pension amount. Mr. Chandan Banerjee, Retainer for the appellant establishment could not clarify these points to show that any lawful settlement of Provident Fund or pension of

Manik Chandra Mondal was made by the establishment. Processing of any pension cannot be made at the whims and desire of the employer treating the same to be alms to the employees, who rendered service for long years. The employer company is under an obligation to follow the settled rules and schemes laid down under the Act accepted to be a valid scheme.

20. The question raised on behalf of the appellant is that Respondent No. 2 on his superannuation has received a sum of Rs. 5,53,876/- on 31.01.2003 as a contribution made to his Provident Fund Account and he never made contribution to the Family Pension Scheme. The only recourse left to the superannuated employee was to refund the Provident Fund contribution, so withdrawn by him at the time of his exit along with interest and submit Form 10-D for getting benefits of EPS, 1995 which option had come under discussion on 12.01.2004. The device and scheme formulated to meet some exigencies do not have authority to make the EPS, 1995 conditional in its application. The Hon'ble Supreme Court of India has declared the validity of the Scheme and made its application mandatory w.e.f. 16.11.1995. Therefore, irrespective of the manner in which the employer establishment settles the Provident Fund dues on their own does not exempt it from complying the formalities of EPS, 1995 in respect of its superannuated employees. In the proceeding under Section 7-A of the EPF Act ample opportunity was provided to the employer establishment to produce document in support of its compliance regarding contribution of pension fund of Manik Chandra Mondal having Provident Fund Account No. WB/11618/2246 in accordance with the provisions of EFPS, 1971 and EPS, 1995. There is admission on the part of the establishment that the Provident Fund deduction were inadvertently not made from the salary of Manik Chandra Mondal.

21. In view of such facts and circumstances, I hold that the impugned order

dated 30.07.2015, assessing the Pension Fund contribution in respect of Manik Chandra Mondal of Rs. 3,15,222/- (Rupees three lakh fifteen thousand two hundred and twenty-two only) and interest of Rs. 59,311/- (Rupees fifty-nine thousand three hundred eleven only) under Section 7-Q of the EPF Act does not suffers from illegality and calls for interreference. Accordingly impugned order dated 30.07.2015 under Section 7-A of the EPF Act and 30.08.2016 under Section 7-B of the EPF Act are upheld. I find no merit in the appeal and the same is dismissed on contest.

Hence,

O R D E R E D

that the appeal under Section 7-I of the EPF Act filed by the appellant establishment against Respondent No. 1 and 2 is dismissed on contest. the appellant is directed to remit the assessed amount to the Respondent No. 1 within one (1) month from the date of communication of this order. Let copies of the Order be communicated to the parties under Rule 20 of the Tribunal (Procedure) Rules, 1997.

Sd/-

(ANANDA KUMAR MUKHERJEE)

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