

**CENTRAL GOVERNMENT INDUSTRIAL**  
**TRIBUNAL/EMPLOYEES PROVIDENT FUND**  
**APPELLATE TRIBUNAL, JABALPUR**

**Present - P.K. Srivastava**

**H.J.S. (Retd.)**

**EPF Appeal No.-08/2024**

**Rani Durgawati Vishwavidyalaya Jabalpur**  
**Through its Registrar**

**Appellant**

**Vs.**

**Regional PF Commissioner-II, Jabalpur**

**Respondent**

**JUDGMENT**

Under challenge in the present appeal is order dated 19.08.2023 passed by the Respondent authority U/S. 14-B of the Employees Provident Fund & Misc. Provisions Act 1952 (in short the Act) by which the Respondent authority has held the Appellant establishment guilty of defaulting deposit of EPF dues of its employees for the period 10/2020 to 08/2022 (belated remittance made during the period from 01.04.2021 to 31.03.2023) and has held the Appellant establishment liable to pay Rs. 76,939/- U/S. 14-B of the Act.

The skeletal facts necessary for the determination of this appeal are mainly that the Appellant establishment is covered under the Act and is under obligation to deposit the EPF dues of its employees. A notice dated 31.07.2023 was issued to the Appellant establishment by the Respondent authority wherein the Appellant establishment was required to show cause as to why penalty U/S. 14-B of the Act not be record from them for defaulting deposit of EPF dues for the period 01.04.2021 to 31.03.2023 mentioned in the notice. A calculation sheet was also attached with the notice. According to the Respondent authority, the Appellant establishment

did not appear before them in response to the notice which was served on them. Dates 06.10.2023, 16.10.202 were fixed for hearing and assuming that the Appellant establishment has nothing to say, the impugned order was passed by Respondent authority. The Appellant establishment has taken a ground along with other grounds that they had filed the reply of the show cause notice on 08.09.2023 in the office of the Respondent. The Respondent did not take cognizance of this reply and passed the impugned order ignoring the grounds taken in the reply which is against law. It has further been submitted by the learned Counsel for Appellant establishment the Respondent authority did not allow physical appearance and the web link allotted for hearing did not connect on that date.

In the counter to the appeal filed today, the Respondent authority has maintained silence on the averment from appellant that the reply of the show cause notice was submitted by them in the office of Respondent authority. A photocopy of the reply bearing seal of office of the Respondent authority to show that it was filed in the office of the Respondent authority further confirms this fact.

I have heard argument of learned Counsel Mr. Arya Bhatt for the Appellant establishment and Mr. J.K. Pillai for the Respondent authority. I have also gone through the record.

The impugned order does not take notice of the reply and has been passed without considering the reply. The Respondent authority was under legal obligation to consider this reply and respondent to it by way of recording findings in the light of reply in the impugned order. By failing to discharge this liability, the Respondent authority is held to have acted against law in passing the impugned order. Hence, the impugned order cannot be allowed to sustain.

Accordingly, setting aside the impugned order, the matter requires to be remitted to the Respondent authority to decide it a fresh after considering the reply on show cause notice mentioned above, filed by the Appellant establishment and after according reasonable opportunity of hearing to the Appellant establishment.

No other point was pressed.

In the light of above discussion and findings, the appeal is liable to be allowed with directions mentioned above.

**ORDER**

Setting aside the order dated 15.10.2023 passed by the Respondent authority, the matter is remanded to the Respondent authority to decide it a fresh after according opportunity of hearing to the Appellant establishment and after considering the reply dated 08.09.2023, filed by the Appellant establishment, in the office of the Respondent authority. The Respondent authority is further directed to grant physical hearing to the Appellant establishment in case the web link given for hearing does not connect and this fact is brought to their notice.

No order as to cost.

**Date:- 27/05/2024**

**P.K. Srivastava  
(Presiding Officer)**

Judgment Signed, dated and pronounced.

**Date:- 27/05/2024**

**P.K. Srivastava  
(Presiding Officer)**