

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

Appeal No. 808(14)2016 & D-2/32/2019

M/s. Viraj Exports Pvt. Ltd. Appellant
Through:- Sh. Rajiv Arora, ld. counsel for the appellant.

Vs.

RPF/ APFC, Noida ...Respondent
Through:- Sh. Narender Kumar & Ms. Sabrata, ld. counsel
for the Respondent.

Order Dated:-06.05.2026

Arguments has been heard at length from both sides on all the legal issues raised by the appellant in this appeal regarding the power of levying as mentioned under section 14 B of the EPF & MP Act, 1952 (hereinafter referred as 'the Act') where the word 'may' has been used only in reference to the recovery and not for levying the damages.

Ld. counsel for the appellant has further drawn attention towards the section 14 AC of the Act where the notification has been issued empowering the certain authorities for initiating the penal action against the defaulter. So far so the section 7Q of the Act is concerned, the appellant has countered the passing of the order in absence of the authority for levying and recovering the interest.

A number of judgments have been cited by both the parties in regard to buttressing of their point. This matter is reserved for order. Both the parties are at liberty to file the copies of the judgments duly indexed and highlighting the paragraph on which they are relying in support of their averments after exchanging the same within three weeks. Copy of this order be placed in both the files.

(Atul Kumar Garg)

Presiding Officer