Appeal No. D-1/25/2022

M/s. Sarvesh Security Services Pvt. Ltd.
Through Sh. Sarvesh Singh, Ld. Counsel for the Appellant

Appellant

Vs.

RPFC-II, Delhi(E) Respondent
Through Sh. Rajesh Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Arguments on the admission as well granting stay on execution of the impugned order heard and concluded. List the matter on 03.06.2022 for pronouncement of order on the same. Meanwhile, the respondent authority is directed not to take any coercive measure for recovery of the amount as mentioned in the impugned order till next date of hearing.

Appeal No. D-1/26/2022

M/s Bhadra International (India) Pvt. Ltd.
Through Sh. Kunal Arora, Ld. Counsel for the Appellant

Appellant

Vs.

RPFC, Delhi(N) Respondent

Through Sh. Atul Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Arguments on the admission as well granting stay on execution of the impugned order heard and concluded. List the matter on 03.06.2022 for pronouncement of order on the same. Meanwhile, the respondent authority is directed not to take any coercive measure for recovery of the amount as mentioned in the impugned order till next date of hearing.

Appeal No. D-1/91/2019

M/s. Teleone Consumers Product Pvt. Ltd. Appellant
Through Sh. S.P Arora & Rajesh Arora, Ld. Counsel for the Appellant

Vs.

RPFC, Delhi(N) Respondent
Through Sh. S.N Mahanta, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Compliance of the order given by Hon'ble Delhi high court done. Accordingly, the appeal stands admitted and there shall be stay on operation of the impugned order till finalization of the appeal. List the matter on 11.07.2022 for filing reply by the Ld. Counsel for the Respondent.

Appeal No. D-1/43/2018

M/s. Seven Seas Hospitality Pvt. Ltd. Appellant
Through Sh. Manish Malhotra, Ld. Counse for the Appellant

Vs.

RPFC, Delhi(N) Respondent
Through Sh. Love Sharma, Proxy Counsel for the Respondent

ORDER DATED :- 27/04/2022

An adjournment is requested on behalf of the Respondent. Granted. List the matter on 06.07.2022 hearing on the miscellaneous petition filed for granting stay on operation of the impugned order.

Appeal No. 413(4)2010

M/s. Sheegrah Communication Pvt. Ltd. Through None for the Appellant

Appellant

Vs.

APFC, Delhi Respondent
Through Sh. A.K Verma, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

As none is present on behalf of the Appellant. List the matter on 31.08.2022 for final arguments in this matter.

Presiding Officer

Later,

Sh. Raj Kumar, A/R for the Appellant noted the next date of hearing.

Appeal No. 599(4)2011

M/s. Kathuria Goods Carrier Appellant Through Ms. Akanksha Narang, Ld. Counsel for the Appellant

Vs.

APFC, Delhi Respondent
Through Sh. A.K Verma, Ld. Counsel for the Respondent

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ORDER DATED :- 27/04/2022

Arguments on part of the Ld. Counsel for the Appellant heard and concluded. Being one of the oldest pending matters, arguments of this matter are closed. Counsels for both the parties are at liberty to file the written notes of arguments on or before 15.05.2022. List the matter on 06.07.2022 for pronouncement of order.

Appeal No. 903(4)2012

M/s. Times Press Pvt. Ltd. Appellant Through Sh. S.P Arora & Sh. Rajiv Arora, Ld. Counsel for the Appellant

Vs.

RPFC, Delhi Respondent
Through Sh. S.N Mahanta, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 28.07.2022 for final arguments.

Appeal No. 1006(4)2012

M/s. DD Construction Appellant Through Ms. Akansha Narang. Ld. Counsel for the Appellant

Vs.

APFC, Delhi Respondent
Through Sh. Atul Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

The Ld. Counsel for the Respondent requested for an adjournment. Granted. List the matter on 31.08.2022 for final arguments.

Appeal No. 358(4)2013

M/s. AG Computer & Multimedia Inc. Through None for the Appellant Appellant

Vs.

APFC, Delhi Respondent

Through Sh. Rajesh Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

As none is present for the Appellant. List the matter on 01.09.2022 for final arguments.

Appeal No. 593(4)2013

M/s. Ambassador Card

Appellant

Through Ms. Akanksha Narang, Ld. Counsel for the Appellant

Vs.

APFC, Delhi

Respondent

Through Sh. A.K Verma, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Final arguments partly heard. The Ld. Counsel for the Respondent is directed to produce the L.C.R on the next date of hearing. The ld. Counsel for the Appellant is also required to file the documents showing the intimation of closer to the Respondent department. List the matter on 05.07.2022 for continuation of arguments.

Appeal No. 247(4)2014

M/s. G4S Secure Solutions India Pvt. Ltd. Through None for the Appellant

Appellant

Vs.

APFC, Delhi Respondent
Through Sh. Rajesh Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

As none is present for the Appellant. List the matter on 01.09.2022 for final arguments.

Appeal No. 686(4)2014

M/s. GL Management Services Pvt.Ltd. Appellant
Through Sh. Manish Malhotra, Ld. Counsel for the Appellant

Vs.

RPFC, Delhi Respondent
Through Sh. Anil Kumar Gupta, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Adjournment is requested by the Ld. Counsel for the Appellant. Granted. List the matter on 30.08.2022.

Appeal No. 736(4)2014

M/s. Uniforge Bearing Co. Pvt. Ltd. Through None for the Appellant

Appellant

Vs.

RPFC, Delhi Respondent Through Sh. A.K Verma ,Ld. Counsel for the Respondent no. 1, & Sh. Madhukar Verma Ld. Counsel for the Respondent No. 2

ORDER DATED :- 27/04/2022

Final arguments heard and concluded. List the matter on 07.07.2022 for pronouncement of order on the same.

Presiding Officer

Later,

Sh. Raj Kumar, A/R for the Appellant noted the next date of hearing.

Appeal No. 962(4)2014

M/s. Sumeet Facilities Pvt. Ltd. Appellant Through Sh. Rajiv Shukla, Ld. Counsel for the Appellant

Vs.

RPFC, Delhi Respondent
Through Sh. Rikesh Singh, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 01.09.2022 for final arguments.

Appeal No. 996(4)2014

M/s. Sharp Sight laser Centre Pvt. Ltd. Appellant Through Sh. Varun Chandiok, Ld. Counsel for the Appellant

Vs.

RPFC, Delhi Respondent
Through Sh. Rajesh Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

matter on 01.09.2022 for final arguments.

Due to paucity of time the matter could not be taken up. List the

Appeal No. 1238(4)2014

M/s. Jain Studio Ltd. Appellant Through Sh. S.P Arora & Sh. Rajiv Arora, Ld. Counsel for the Appellant

Vs.

APFC, Delhi Respondent
Through Sh. Avnish Singh, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 01.09.2022 for final arguments.

Appeal No. 1283(4)2014

M/s. Redson Tea Ltd. Appellant Through Sh. S.P Arora & Sh. Rajiv Arora, Ld. Counsel for the Appellant

Vs.

APFC, Delhi Respondent
Through Sh. D.R Rao, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 30.08.2022 for final arguments.

Appeal No. 260(4)2015

M/s. Activair Airfreight India Pvt. Ltd.
Through Sh. Raj Kumar, A/R for the Appellant

Appellant

Vs.

APFC, Delhi Respondent

Through Sh. Rajesh Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 01.09.2022 for final arguments.

Appeal No. 333(4)2015

M/s. Woven Gold Bath Impression Pvt. Ltd.
Through Sh. Anurag Lakhotiya for the Appellant

Appellant

Vs.

APFC, Delhi Respondent
Through Sh. Rajesh Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 01.09.2022 for final arguments.

Appeal No. 603(4)2015

M/s. KL Thermoformers Pvt. Ltd.

Appellant

Through :-

for the Appellant

Vs.

RPFC, Delhi (S)

Respondent

Through Sh. A.K Verma, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 05.09.2022 for final arguments.

Appeal No. 842(4)2015

M/s. Kanika Fashion Appellant

Through:- Ld. Counsel for the Appellant

Vs.

APFC, Delhi (N) Respondent

Through Sh. Satpal Singh, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 05.09.2022 for final arguments.

Appeal No. 104(4)2016

M/s. Batra Hospital & Medical Research Centre. Through Sh. Raj KumarA/R, for the Appellant Appellant

Vs.

APFC, Delhi Respondent
Through Sh. Rajesh Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 05.09.2022 for final arguments.

Appeal No. 116(4)2016

M/s. Ragya Exports Pvt. Ltd.

Appellant

Through Sh. Rajiv Shukla, Ld. Counsel for the Appellant

Vs.

APFC, Delhi

Respondent

Through Sh. A.K Verma, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 01.09.2022 for final arguments.

Appeal No. 121(4)2016

M/s. Walltracts India Pvt. Ltd. Appellant Through Ms. Neetu Mishra, Ld. Counsel for the Appellant

Vs.

APFC, Delhi Respondent
Through Sh. Rajesh Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 05.09.2022 for final arguments.

Appeal No. 594(4)2016

M/s. Umesh Goel Enterprises
Through None for the Appellant

Appellant

Vs.

APFC, Delhi (N) Respondent
Through Sh. Naresh Gupta, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

This order deals with the application filed by the Respondent of the appeal, praying vacation of the interim stay granted by this Tribunal on the execution of the order impugned in the appeal, the objection raised by the appellant to the said application, and the specific argument advanced by the learned counsel for the respective parties.

Perusal of the record shows that the Tribunal, at the time of admission of the appeal had passed a conditional order of interim stay on the execution of the order challenged pending disposal of the appeal. Since, the appeal is pending for a long period and more than six months have passed since the date of the above said interim stay order, the Respondent , by filing the present petition has prayed for vacation of the stay in view of the order passed by the Hon'ble Supreme Court in the case of Asian Resurfacing of Road Agency Pvt Ltd & Another vs C B I.

Sh. Naresh Gupta , the learned counsel for the respondent argued on the petition being assisted by Sh Rajesh Kumar, Mr Sidharth, Sh Sivnath Mahanta, Sh Rakesh Singh and others, who are the empaneled counsels of the Respondent department. On the other hand on behalf of the appellant Ms Akanksha Narang advanced her argument opposing the petition being assisted by advocates Sh Rajiv Arora, Sh S K Gupta, Sh Rajiv Shukla, Sh Manish Malhotra Sh Sailesh Kapoor and others who are the counsel in respect of other appeals in which similar petitions have been filed. The counsels , other than the advocate having power in a particular case were allowed to participate and assist since applications of similar nature have been filed in a number of cases involving similar question of fact and law. A common order can not be passed in respect of all the cases as the order to be passed is not likely to finally dispose off the litigation.

It has been stated in the petition that the Tribunal by order dt has directed that there would be an interim stay on execution of the impugned order on compliance of the condition set out in the order. More than six months have passed since the date of that order and the stay granted has not been extended for a further period by a specific speaking order. The Hon'ble SC in the case of Asian Resurfacing of Road Agency & Anr vs Central Bureau of Investigation(Crl Appeal No1375-1376/2013) have held that

Para 36- "At times proceedings are adjourned sine die on account of stay. Even after stay is vacated intimations are not received and proceedings are not taken up. In an attempt to remedy the situation we consider it appropriate to direct that in all pending cases where stay in against the proceedings of a civil or criminal trial is operating, the same shall come to an end on expiry of six months from today unless in an exceptional case by a speaking order the stay is not extended. In cases where stay is granted in future, the same will end on expiry of six months from the date of such order unless similar extension is granted by a speaking order. The speaking order must show that the case was of such exceptional nature that continuing the stay is more important than having the trial finalized. The trial court where order of stay of civil or criminal proceeding is produced ,may fix a date not beyond six months of the order of stay so that non expiry of the period of stay, proceeding can commence unless order of extension of stay is produced."

In view of the said order and since no extension of stay has been granted by the Tribunal by a speaking order, the stay stands vacated on expiry of six month. Hence an order to that effect need to be passed for clarity.

During course of argument, besides relying on the judgment of Asian Resurfacing referred supra, Sh Rajesh Kumar Advocate for the Respondent drew the attention to the judgment of the Hon'ble High Court of Madhya Pradesh in the case of Rajmata Vijayraje Sciendia Krishi Vishwavidyalaya VS EPFO, wherein the Hon'ble court, in absence of a specific octer extending stay, came to hold that the stay granted by the CGIT Lucknow stands vacated automatically in view of the judgment of Asian Resurfacing. The Respondent thereby insisted for vacation of the interim stay granted. On behalf the respondent the learned counsel also submitted that under Rule 21 of the Appellate Tribunal Rules the Tribunal may make such orders which is expedient to give effects to it's orders or to prevent abuse of process and secure the ends of justice. Citing several other judgments of the Hon'ble SC, he submitted that EPF & MP Act being a social welfare legislation interpretation of the provision and decided principles of law should be made in a manner to extend the benefits of law to the weaker section of the society.

Argument on the petition was advanced by the counsel for the appellant who challenged the applicability of the order passed in Asian Resurfacing judgment to the appeals

pending before the Tribunal. The main objection taken is that the order passed by the Hon'ble Appex Court ,on a plain reading clearly shows that the said order was with reference to the civil and criminal trial proceedings delayed and pending for long time on account of stay orders passed. The same has no applicability to the appeal pending before this Tribunal. Learned counsel Sh Rajib Arora citing the judgment of the Hon'ble High Court of Bombay in the case of Oracle Financial Services Software Ltd vs Dy Commissioner Income Tax, (WPC 542/2019 —order dt 23rd Feb 2019)submitted that the applicability of Asian Resurfacing Judgment passed in the context of civil and criminal proceedings pending before trial courts , can not be imported to the set of quasi judicial proceedings. He also placed reliance in the case of Commissioner of Central Goods &Services Tax vs Anmol Chlorochem (2019 (367) ELT 584 Guj) to submit that the Hon'ble High Court of Gujurat have held that the observation made by the Hon'ble SC can not be made applicable to a Tax Appeal as the said judgment was exclusively with reference to civil or criminal proceedings arising from a trial.

Sh S K Gupta the learned counsel, by referring to the observation made by the Hon'ble Bombay H C in the case of Oracle Financial services argued that when there is no allegation by the Respondent counsel that the delay in disposal of the appeal is attributable to the appellant, the prayer for vacation of stay is not maintainable. He also submitted that the factors causing delay in disposal of the appeal, which is the main grievance of the Respondent, be taken into consideration while passing order on the present petition.

The learned counsel Sh Sailesh Kapoor added that the appellants are ready to argue the appeals for final disposal and the stay granted was never un conditional. In such a situation any order vacating the stay , when the judgment of Asian Resurfacing is not applicable would be prejudicial to the appellants.

Learned counsel Sh Rajiv Shukla while drawing attention to the opinion expressed by the Ministry of Law and Justice, Dept. of Legal Affairs , on a query made by the Central Board of Indirect Tax& customs , submitted that the said department has issued a clear guideline to the effect that the Asian Resurfacing Judgment is with reference to civil and criminal Trial proceedings. He also submitted that the said judgment can be made applicable to an individual case and it has no general applicability.

Learned counsel Sh Manish Malhotra added that the judgment has been passed by the Hon'ble S C to remedy the position where a trial proceeding is stayed. The interim order passed y this tribunal since does not stay any trial proceeding and specific to the execution of the final order, the petition filed by the Respondent is on a misconception and mis interpretation of the said judgment.

In reply to the submissions made by the counsel for the appellants , the learned counsels Sh Rajesh Kumar and Sh S N Mahanta submitted that different High courts and other courts since interpreted the Judgment of Asian Resurfacing in different manner the Hon'ble SC in another order dt 15th October 2020 (Misc Application No 1577/2020 arising out of Crl Appeal no 1375-1376/2013)have clarified that the judgment of Asian Resurfacing applies to all courts and whatever stay has been granted by any court including the High Court shall automatically expire after six months. Hence the application filed by the respondent be allowed and the order of interim stay be vacated.

Having heard the argument and on a mindful reading of the order passed by the Hon'ble SC in March 2018 in the case of Asian Resurfacing it appears that the directions given in para 35 and 36 will apply when

- i. A civil or criminal case is pending in a court, meaning thereby a trial court or the High Court exercising original civil jurisdiction
- ii. The trial has commenced either by framing of issue in a civil trial and or on framing of charge in a criminal trial
- iii. When the High court or civil or criminal Appellate/Revisional court have granted stay on the said trial proceedings and more than six months have passed since the date of order and no extension of stay has been allowed by a speaking order. The aforesaid directions will not apply to cases where a quasi judicial body or Tribunal grants stay.

Here is a situation, where the stay granted has not stayed the trial of any civil or criminal proceeding and the stay is specifically with regard to the recovery proceeding pursuant to a concluded inquiry and decision rendered by a quasi judicial authority, which is under challenge in the appeal.

It is true that the The Hon'ble SC , by their order dt 15th October 2020 passed in Asian Resurfacing case have reiterated that whatever stay granted by any court, including High Court, the same automatically expires after a period of six months , unless extension is granted for good reasons as per the judgment of March 2018. But this order can not be read in isolation. A conjunctive reading of para 35 and 36 the judgment of March 2018 and order dt 15th Oct 2020, leads to the only meaning that "A stay granted by any court" means and refers to a stay granted by the civil and criminal Appellate/ Revisional courts mentioned in para36 of the judgment and specifically with reference to a pending civil or criminal trial. It is not applicable to an appeal pending challenging the order passed in an already disposed of proceeding by a quasi judicial authority.

It will not be out of place to mention that the Hon'ble High Court of Bombay in the case of Oracle Financial referred supra have held in clear terms that there being no allegation that the petitioner is responsible for delay , merely relying on the judgment of the Hon'ble SC the

stay can not be vacated in an appeal where the stay is in respect of the implementation of an already decided order by a quasi judicial Authority and challenged in the appeal.

In view of the aforesaid discussion, it is held that the petition filed by the Respondent for vacation of stay is without merit and rejected. Call on 05.09.2022 for final arguments.

Appeal No. 657(4)2016

M/s. Shanti Mukund Hospital Through Sh. Raj Kumar A/R for the Appellant Appellant

Vs.

APFC, Delhi (E) Respondent
Through Sh. Rajesh Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 06.09.2022 for final arguments.

Appeal No. 702(4)2016

M/s. Vishal International

Appellant

Through Ms. Neetu Mishra, Ld .Counsel for the Appellant

Vs.

APFC, Delhi (E)

Respondent

Through Sh. Naresh Gupta, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 06.09.2022 for final arguments.

Appeal No. 1005(4)2016

M/s. STV Enterprises

Appellant

Through Ms. Akanksha Narang Ld. Counsel for the Appellant

Vs.

APFC, Delhi (S)

Respondent

Through None for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 05.09.2022 for final arguments.

Appeal No. 283(4)2017

M/s. Gorkha Security Services
Through Sh. Raj Kumar A/R, for the Appellant

Appellant

Respondent

Vs.

APFC, Delhi (N)
Through Sh. S.N Mahanta, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 06.09.2022 for final arguments.

Appeal No. D-1/16/2018

M/s. Shree Balajee Enterprises
Through None for the Appellant

Appellant

Vs.

APFC, Delhi (E)
Through None for the Respondent

Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 06.09.2022 for final arguments.

Appeal No. D-/12/2018

M/s. Vigilant Security Placement Detective Services Pvt.Ltd.
Through None for the Appellant

Appellant

Vs.

APFC, Delhi (N) Respondent Through Sh. Rajesh Kumar, Ld. Counsel for the Respondent no. 1.

Sh. Prakash Jha Ld. Counsel for the Respondent No. 2.

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 27.07.2022 for final arguments.

Appeal No. D-1/18/2018

M/s. Mynah Designs Appellant Through Sh. S.P Arora & Sh. Rajiv Arora Ld. Counsel for the Appellant

Vs.

APFC, Delhi (S) Respondent
Through Sh. Naresh Gupta, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 05.09.2022 for final arguments.

Appeal No. D-2/16/2019

M/s. Chitra Human Resources Pvt. Ltd.
Through Sh. Bhupesh Sharma, Ld. Counsel for the Appellant

Appellant

Vs.

APFC, Faridabad Respondent
Through Sh. Chakardhar Panda, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Rejoinder on behalf of the Appellant filed by the Ld. Counsel for the Appellant. Pleadings completed. List the matter on 01.09.2022 for final arguments.

Appeal No. 544(16)2016

M/s. Cosmique Pvt. Ltd.

Appellant

Through Sh. S.P Arora & Sh. Rajiv Arora, Ld. Counsel for the Appellant

Vs.

APFC, Gurgaon

Respondent

Through Sh. Chakardhar Panda, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Final arguments in the matter heard and concluded. List the matter on 07.07.2022 for pronouncement of order.

Appeal No. 670(4)2016

M/s. Kriti Metform Ltd. Appellant

Through:- for the Appellant

Vs.

APFC, Noida Respondent

Through Sh. Narender Kumar, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 06.09.2022 for final arguments.

Appeal No. D-2/15/2020

M/s. Aristo Motors Pvt. Ltd.
Through Sh. Raj Kumar, A/R for the Appellant

Appellant

Vs.

RPFC, Gurgaon (East)

Respondent

Through Sh. Satpal Singh, Ld. Counsel for the Respondent

ORDER DATED :- 27/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 05.09.2022 for final arguments.