

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

EPF Appeal No.- 42/2025

Present – P.K. Srivastava

H.J.S. (Retd.)

1. Director,
M/s Hi Tek Superspecialty Hospital Private Limited
Registered Office Kh.No. 811, 56/15, Junwai Road,
Smiriti Nagar Bhilai District- Durg (C.G.) 490020

Appellant

Vs.

1. Regional Provident Fund Commissioner II,
Employees Provident Fund Organization,
Block-D, Scheme No. 32, I.G.V. Parisar, Pandri,
Raipur (C.G.)- 492004
2. BSR Superspecialty Hospital,
Through: Dr. Manmohan Kumar Khanduja,
Managing Director,
36/6, Nehru Nagar East,
Bhilai, Distt Durg, Chhattisgarh

Present address:-

Dr. Manmohan Kumar Khanduja,
Managing Director,
Health Max Diagnostic Pvt. Ltd.
3-Chowringhee Terrace, Gokhale Road,
Kolkata 700020

Respondents

Shri M. K. Vyas with

Shri Praveen Yadav

:

Learned Counsel for Appellant.

Shri Abhishek Arjariya

:

Learned Counsel for Respondents.

JUDGMENT

(Passed on 2nd day of September, 2025)

The present appeal has been filed against the order dated 22.03.2023, passed by Respondent Authority under section **7-A of The Employees Provident Fund & Miscellaneous Provisions Act, 1952** (hereinafter referred to as the '**Act**') and order dated 08.08.2025, passed by the Respondent Authority under section 8 of the Act. An application has been filed from the side of Appellant Establishment seeking Condonation of delay in filing the appeal. I have heard Learned Counsel for Appellant Establishment Mr. M. K. Vyas through web conferencing on 01.09.2025 and Mr. Praveen Yadav, Learned Counsel in physical presence. I have also heard argument of Mr. Abhishek Arjariya, Learned Counsel for Respondent Authority on the Application and have gone through the record.

As it comes out from the report of Registry that the appeal was filed on 22.08.2025, hence it is beyond the period of limitation of 60 days and additional period of another 60 days as mentioned in **Rule 7(2) of The Employees' Provident Funds Appellate Tribunal (Procedure) Rules, 1997** (hereinafter referred to by the word '**Rules**') being reproduced as follows:-

"Any person aggrieved by a notification issued by the Central Government or an order passed by the Central Government or any other authority under the Act, may within 60 days from the date of issue of the notification/order, prefer an appeal to the Tribunal:

Provided that the Tribunal may if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the prescribed period, extend the said period by a further period of 60 days".

Grounds taken by the Appellant Establishment in their Application for Condonation of delay in filing appeal as mentioned in application and accompanying affidavit are mainly that the proceedings under section 7-A of the Act were initiated against M/s BSR Super Speciality Hospital, order was passed by the Respondent Authority holding them liable to deposit PF dues under section 7-A of the Act with respect to employees engaged by them, the present Appellant Establishment is bonafide purchaser in good faith for value, they have purchased the land and buildings by way of registered sale deed executed by the vendor, i.e., previous establishment M/s BSR Super Speciality Hospital in their favour on 20.01.2021, hence they are firstly not liable for any liability which is on their vendors before execution of the sale deed, but the

Respondent Authority has issued a notice against them on 08.08.2025 which is in nature of prohibitory order freezing their Bank account in the light of order and have directed the present Appellant Establishment to deposit the amount which they are not legally bound, infact they came to know about the impugned order only on 08.08.2025 when prohibitory order under section 8 of the Act was issued against them by the Respondent Authority freezing their Bank account and thereafter they have preferred the appeal.

Learned Counsel for the Respondent Authority Mr. Arjariya has opposed the Application for Condonation of delay with an argument that under section 17-B of the Act, subsequent transferee or purchaser is jointly and severely liable with the previous owner to deposit any amount assessed under the Act, hence as submitted by Learned Counsel for the Appellant Establishment, cannot escape their liability in general law regarding transfer because the special law in this respect as mentioned in the Act shall prevail.

Learned Counsel further submitted that the case of the Appellant Establishment that they came to know for the first time when prohibitory order dated 08.08.2025 was issued is also not factually correct, infact they were issued notice to appear during the enquiry proceedings before the Respondent Authority, participated during the enquiry and later on absented themselves in the enquiry.

Learned Counsel has also submitted that this is not a fit case where delay could be condoned, he also submitted that since the Act and the Rules contain special provision with respect to limitation, the general provision in Limitation Act will not apply in the case in hand.

As it comes out from the perusal of the impugned order that it was passed against the vendor organization. The Appellant Establishment is transferee organization who have acquired assets by way of sale deed, they feel aggrieved because process of recovery have been initiated against them by the Respondent Authority, hence they are well within their rights to file the appeal against the impugned order but within limitation.

Rule 7-B has been reproduced earlier which provides the limitation of 60 days with extended period of 60 days for filing appeal against order under section 7-A of the Act. Since, there is a special provision with respect to limitation provided in the Act and Rules, they will prevail over the general law with respect to the limitation.

Learned Counsel has referred to judgment of ***Hon'ble High Court of M.P. at Jabalpur in W.P. No. 5799/2024*** in the case of ***Mani Makers Research***

Pvt. Ltd. v/s RPFC and another Division Bench judgment of Hon'ble High Court of M.P. at Jabalpur in W.A. No. 1089/2024 in which the judgment of Single Bench holding that general principles of Limitation Act will not apply in appeals under the Act, has been affirmed.

From the aforesaid judgment, this point of law is settled now that limitation in case in hand will be guided by Rule 7(2) and not by Limitation Act.

On perusal of the impugned order at Pg. 2 para 3 shows that on 08.04.2022, Shri Saji Kumar appeared from the side of Appellant Establishment i.e., M/s Hi Tek Super Speciality Hospital and said before the authority that they have purchased M/s BSR Super Speciality Hospital and as per deal only assets have been transferred and not the liability. Thereafter they absented themselves though the enquiry continued till 22.03.2023 and more than 20 dates as mentioned in the impugned order were fixed during the enquiry. This fact is not rebutted from the side of Appellant Establishment, hence it is established that the present Appellant Establishment were well within the knowledge of the proceedings, they did appear in the proceedings also, thus their case that they first came to know about the impugned order only when order dated 08.08.2025, freezing their account was passed by the Respondent Authority gets demolished on facts.

It is to be mentioned herein that the Act does not provide an appeal against order under section 8 of the Act, hence no appeal is maintainable against order dated 08.08.2025 before this Tribunal.

In light of above discussion and findings, the Application for Condonation of delay is held *sans* merit and deserves to be dismissed.

ORDER

Dismissing the Application for Condonation of delay, appeal is dismissed as barred by limitation.

No order as to cost.

Date:- 02/09/2025

P.K. Srivastava
(Presiding Officer)

Judgment Signed, dated and pronounced.

Date:- 02/09/2025

P.K. Srivastava
(Presiding Officer)