

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

**EPF Appeal No.- 47/2025**

**Present – P.K. Srivastava**

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

The Director,  
 Gulab Jain, S/o Lt. Shri Lal Chand Jain,  
 M/s Bhilai Builders (P) Limited,  
 Shop No. 301, Guru Ghansidas Plaza  
 Raipur (C.G.)

**Appellant**

**Vs.**

Regional Provident Fund Commissioner - II,  
 Block-D, Scheme No. 32,  
 Indira Gandhi Vyavasaik Parisar,  
 Pandri, Raipur (C.G.)

**Respondent**

Shri Praveen Yadav

:

Learned Counsel for Appellant.

Shri Abhishek Arjariya

:

Learned Counsel for Respondent.

**JUDGMENT**

**(Passed on 29<sup>th</sup> day of September, 2025)**

The present appeal has been filed against the order dated 28.03.2025, 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 28.03.2025 under Section 14-B of the Act, passed by the Respondent Authority. 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. Praveen Yadav. 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 17.09.2025, 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 no notice was issued to them at the time of hearing. They came to know about the impugned order when they got a copy of the order by way of RTI. They also obtained a copy of the notice on the basis of which the enquiry was proceeded, it is thereafter, they filed the appeal.

The Respondent Authority has taken a case that none for the Appellant Establishment appeared before them in response of the notice summon were sent to them by way of post and on the registered E-mail ID which is '[company\\_corporate@yahoo.com](mailto:company_corporate@yahoo.com)' asking them to appear and participate in the enquiry either physically or filing their response on the E-mail ID of the Respondent Authority '[comp2@epfraipur.in](mailto:comp2@epfraipur.in)' but they did not appear. Thereafter, daily order sheets were again sent to them via speed post on their registered address and on their mail. The registered post returned undelivered with the remark “Item returned addressee left

without instructions". It was thrice on different occasions, this process was adopted but the Appellant Establishment did not care to appear. Thereafter, a press advertisement was also released in news paper but of no avail. Hence, as submitted by Learned Counsel for Respondent Authority, the Appellant Establishment had full knowledge of the proceedings and they did not appear inspite of knowledge. Moreover, a copy of the order was also sent to the Appellant Establishment after the order was passed.

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. This is also established from above discussion that the Appellant Establishment had full knowledge of the proceedings before the impugned order was passed.

It is to be mentioned herein that the Act does not provide an appeal against order under section 7-Q of the Act, hence no appeal is maintainable against order under section 7-Q before this Tribunal. The Appellant Establishment is at liberty to seek remedy before appropriate forum.

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:- 29/09/2025

P.K. Srivastava  
(Presiding Officer)

Judgment Signed, dated and pronounced.

Date:- 29/09/2025

P.K. Srivastava  
(Presiding Officer)