

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

EPF Appeal No.- 29/2025

Present – P.K. Srivastava

H.J.S. (Retd.)

**M/s. Ideas Inc. Management Private Limited
3, Pampashree Tower (Sankalp), Bottle House
to Avanti Vihar Road, Kavita Nagar, Raipur
Chhattisgarh - 492006**

Appellant

Vs.

- 1. Central Board of Trustees (EPF)
Through EPFO,
Regional Office, Bhavishya Nidhi, Bhawan,
Indira Gandhi Commercial Complex, D-Block
Pandri, Raipur (C.G.)-492004**
- 2. Regional Provident Fund Commissioner-II
Block 'D', Scheme No. 32, I.G.V. Parisar
Pandri, Raipur, Chhattisgarh – 492004.**

Respondents

Shri Abhishek Kanojiya : Learned Counsel for Appellant.

Shri Jubin Prasad : Learned Counsel for Respondents.

JUDGMENT

(Passed on 10th day of September, 2025)

The present appeal has been filed against the order dated 14.01.2025, passed by Respondent Authority under section 7-A of *The Employees Provident Fund & Miscellaneous Provisions Act, 1952* (hereinafter referred to as 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. Abhishek Kanojiya. I have also heard argument of Mr. Jubin Prasad, 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 09.06.2025, 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 order under appeal was served and communicated to the authorized representative of Appellant Establishment only on 14.02.2025. They sent letters dated 25.03.2025 and reminder dated 21.04.2025 to the Respondent Authority requesting certified copy of records of proceedings u/s. 7-A including the notice, reports of the officers of the Respondent Authority, copy of orders of proceedings. The Respondent Authority supplied only limited documents on 29.04.2025, causing delay in filing the appeal, this delay is not without reason and is bonafide.

Learned Counsel for the Respondent Authority Mr. Jubin Prasad has opposed the Application for Condonation of delay with objection and argument that infact they were issued notice to appear during the enquiry proceedings before the Respondent Authority, participated during the enquiry and the order under appeal was passed within their knowledge. A copy of the impugned order was sent to them by the Respondent Authority on the very next date i.e. 15.01.2025.

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 within the full knowledge of the Appellant Establishment and after the inquiry in which they participated.

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.

Moreover, the admitted conduct of the Appellant Establishment itself shows that they were not very vigilant in agitating against the order. They themselves filed applications for copy of the order and some documents after one month from the date of impugned order and served reminder after another one month. Even after the received copy, they could well file the appeal within extended limitation period of 60 days had they been vigilant.

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:- 10/09/2025

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

Judgment Signed, dated and pronounced.

Date:- 10/09/2025

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