

IN THE CENTRAL GOVT. INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT,  
GUWAHATI, ASSAM.

Present: - Smt. Indira Barman, M.A., LL.B.,  
Presiding Officer,  
CGIT-Cum-Labour Court, Guwahati.

E.P.F. A. No. 05 of 2026.

Assam Tea Corporation Limited, Guwahati. ....Appellant.

-Vrs-

(1) The Assistant Provident Fund Commissioner, Employees Provident Fund Organisation, Regional Office, G.S.Road, Bhangagarh, Guwahati (2) The Recovery Officer, Employees Provident Fund Organisation, Regional Office, G.S.Road, Bhangagarh, Guwahati and (3) The Regional Provident Fund Commissioner-I, Employees Provident Fund Organisation, Regional Office, G.S.Road, Bhangagarh, Guwahati. ....OF/Respondent.

REPRESENTATIVES:

Mr. Kan Kalita, Ld. Advocate. .... for the Appellant.

15-06-2026

The Appellant is appeared through Mr. Kan Kalita, Learned Advocate.

The Appeal has preferred by the authorised representative Sri Rakesh Agarwala, the Managing Director of Assam Tea Corporation Limited, Guwahati through Mr. Kan Kalita, learned Advocate U/S 7-I of the Employees' Provident Fund & Miscellaneous Provisions Act,1952. Memo of Appeal has been presented in triplicate on 08-06-2026 along with a Bank Draft No. 900822 dated 06-06-2026 of ₹ 2,000/- in favour of the Registrar, CGIT. It appears that Rule 4 of EPF Appeal Tribunal (Procedure) Rules 1997 has been complied.

Seen the scrutiny report submitted by the Registrar and perused the record. It appears to me that the Appeal has been preferred against the order No.NE/GHY/0000886/000/Enf 501/Damages/379 dated 16-03-2026 passed by the Assistant Provident Fund Commissioner, Regional Office, Guwahati against the appellant in respect of penal damages levied under section 14-B of ₹ 4,65,75,894/- of the Employees Provident Fund and Misc. Provisions Act,1952, for the period from 01-04-1996 to 31-03-2023 corresponding of wage months April,2003 to February,2023 and directed to remit the amount within 15 days of the date of order.

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Heard learned Counsel for the Appellant.

Learned counsel for the appellant submitted that the impugned order dated 16-03-2026 was received by the Appellant on 23-03-2026. The Appeal has been preferred on 08-06-2026. The appellant has filed a separate petition praying for condoning delay of 24 days in filing the appeal. The appellant has shows reasonable cause for delay in filing the appeal beyond 60 days. Reasons explained for delay are accepted. Delay is condoned accordingly.

Further learned Counsel for the appellant stated that the impugned Order dated 16.03.2026 was passed by the Assistant Provident Fund Commissioner, Employees' Provident Fund Organisation, Regional Office, Guwahati under Section 14B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 levying damages amounting to ₹ 4,65,75,894 in respect of delayed remittance of provident fund contributions for the period from 01-04-1996 to 31-03-2023 corresponding of wage months April,2003 to February,2023. Consequent upon the impugned order, the Respondent Authorities initiated recovery proceeding by issuing a Revenue Recovery Certificate dated 29.04.2026, followed by a Demand Notice dated 30.04.2026 and a Warrant of Attachment of Movable Property dated 26.05.2026 were issued for recovery of the aforesaid amount. Being aggrieved by the impugned order and all consequential recovery proceedings, the Appellant has preferred the present Appeal.

Learned counsel for the appellant also filed an application for interim stay of the impugned order and consequential recovery proceedings. Learned Counsel for the appellant prayed for admitting the present appeal and also prayed to stay of operation of the impugned order dated 16-03-2026, Revenue Recovery certificate dated 29-04-2026, Demand Notice dated 30-04-2026 and warrant of attachment of movable property dated 26-05-2026 issued in pursuant to the impugned order passed by the Respondent.

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Further, the learned counsel for the Appellant prayed not to proceed further any coercive action or for recovery of amount or otherwise against the appellant till disposal of this Appeal. It is further submitted that by a separate order dated 16-03-2026 passed under Section 7Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, the Respondent Authority determined interest amounting to ₹ 2,47,18,382/- in respect of the delayed remittances for the relevant period and the Appellant accepting the said determination, has deposited the entire interest amount as directed.

Heard the submission of the learned advocate for the Appellant. Appeal is admitted. In the meantime, no coercive action shall be taken by the Respondent against the Appellant. The impugned order dated 16-03-2026, Revenue Recovery certificate dated 29-04-2026, Demand Notice dated 30-04-2026 and warrant of attachment of movable property dated 26-05-2026 issued in pursuant to the impugned order is hereby stayed till next date.

A copy of the order be communicated to the Respondent. Appellant is directed to take steps within 7 days.

Fix 11-08-2026 for filing reply of Appeal, if any by the Respondent.



(Indira Barman),  
Presiding Officer,  
CGIT-Cum-Labour Court, Guwahati.