Appeal No. D-1/18/2022

M/s. SRS Engineers, Appellant Sh. S.P Arora & Sh. Rajiv Arora, Ld. Counsel for the Appellant

Vs.

RPFC-II, Delhi North Sh. Manu Parashar, Ld. Counsel for the Respondent Respondent

ORDER DATED :- 28/04/2022

The amended memo of the appeal stands filed on behalf of the Appellant. Taken on record. Copy of the same supplied to the Ld. Counsel for the Respondent. List the matter on 04/05/2022 for admission hearing.

Appeal No. D-1/1/2019

M/s. Sybex Support Services Pvt. Ltd. Appellant Sh. S.P Arora & Sh. Rajiv Arora, Ld. Counsel for the Appellant

Vs.

RPFC-II, Delhi, (E)

Respondent

for the Respondent

ORDER DATED :- 28/04/2022

Pleadings in the matter are complete. List the matter on 07.09.2022. Meanwhile, the Appellant shall have liberty to file rejoinder, if any.

Appeal No. D-1/12/2021

M/s. Hotel Ashok Appellant

Through Sh. Neeraj Kumar, Ld. Counsel for the Appellant

Vs.

RPFC, Delhi (W) Respondent

Through Sh. Manish Dhir, Ld. Counsel for the Respondent no. I,

Sh. S.K Khanna, Ld. Counsel for the Respondent no.2

ORDER DATED :- 28/04/2022

The Ld. Counsel for the Respondent no. 1 requested for more time to file the reply. Granted as a last chance. List the matter on 28.07.2022 for filing the reply.

Appeal No. D-1/44/2021

M/s. Chander Shekhar

Appellant

Through Sh. Sarat Behra, Ld. Counsel for the Appellant

Vs.

APFC, Delhi (S)

Respondent

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

ORDER DATED :- 28/04/2022

No compliance of the order dated 24.01.2022 stands reported. Accordingly, the appeal is dismissed due to non-compliance on part of the Appellant. Send the copy of the order to both the parties as per law. Thereafter, consign the record in the record room.

Appeal No. 1440(4)2015

M/s. Kangan Security Service Through Sh. Ld. Counsel for the Appellant Appellant

Vs.

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

ORDER DATED :- 28/04/2022

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. A.K Verma, 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 order 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 07.09.2022 for arguments.

Appeal No. 144(4)2012

M/s. Shiva House Keeping Services Sh. Trilok Pandit, Ld. Counsel for the Appellant Appellant

Vs.

APFC, Delhi Respondent

Sh. Arvind Kumar Verma, Ld. Counsel for the Respondent

ORDER DATED :- 28/04/2022

Arguments heard and concluded. The Ld. Counsel for the Appellant wants to file written notes of arguments. Allowed with the direction to file written notes of arguments before 15.05.2022. List the matter 11.07.2022 for pronouncement of order.

Appeal No. 904(4)2012

M/s. Shri Lakshmi Prasad Appellant ThroughSh. Trilok Pandit, Ld. Counsel for the Appellant

Vs.

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

ORDER DATED :- 28/04/2022

Arguments heard and concluded. The Ld. Counsel for the Appellant wants to file written notes of arguments. Allowed with the direction to file written notes of arguments before 15.05.2022. List the matter 11.07.2022 for pronouncement of order.

Appeal No. 265(4)2014

M/s. Delhi Gymkhana Club Ltd. Through None for the Appellant

Appellant

Vs.

RPFC, Delhi Respondent
Through Sh. Prem Prakash, Ld. Counsel for the Respondent

ORDER DATED :- 28/04/2022

Arguments heard in part. List the matter 19.05.2022 for continuation of the arguments.

Appeal No. 716(4)2014

M/s. Guru Harikishan Public School Through None for the Appellant Appellant

Vs.

APFC, Delhi Through None for the Respondent Respondent

ORDER DATED :- 28/04/2022

As none of the parties are present. List the matter on 07.09.2022 for final arguments.

Appeal No. 778(4)2014

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

Vs.

RPFC, Delhi Respondent

Through:- for the Respondent

ORDER DATED :- 28/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 07.09.2022 for final arguments.

Appeal No. 965(4)2014

M/s. Bhandari Builders Pvt. Ltd. Through Sh. Raj Kumr A/R for the Appellant Appellant

Vs.

RPFC, Delhi Through None for the Respondent Respondent

ORDER DATED :- 28/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 07.09.2022 for final arguments.

Appeal No. 1024(4)2014

M/s. AN Traders Appellant

Through Sh. Raj Kumar A/R for the Appellant

Vs.

RPFC, Delhi Respondent

Through Sh. Satpal Singh Ld. Counsel for the Respondent

ORDER DATED :- 28/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 07.09.2022 for final arguments.

Appeal No. 1081(4)2014

M/s. Hindustan Petroleum Corp. Ltd. Through Sh. Raj Kumar A/R for the Appellant Appellant

Vs.

RPFC, Delhi Respondent
Through Sh. Prem Prakash, Ld. Counsel for the Respondent

ORDER DATED :- 28/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 07.09.2022 for final arguments.

Appeal No.1165 (4)2014

M/s. Shiva Infocom Pvt. Ltd. Appellant Through Sh. Dinesh Kumar Sharma, Proxy Counsel for the Appellant

Vs.

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

ORDER DATED :- 28/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 08.09.2022 for final arguments.

Appeal No. 07(4)2015

M/s. Alfa Bhoj Pvt. Ltd.

Appellant

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

Vs.

RPFC, Delhi

Respondent

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

ORDER DATED :- 28/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 07.09.2022 for final arguments.

Appeal No. 237(4)2015

M/s. Techno Concept India Pvt. Ltd. Through Ms. Akanksha Narang, Ld. Counsel for the Appellant Appellant

Vs.

APFC, Delhi Respondent Sh. Satpal Singh, Ld. Counsel for the Respondent

ORDER DATED :- 28/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 08.09.2022 for final arguments.

Appeal No. 249(4)2015

M/s. Badarpur Thermal Power Appellant Through Sh. Rajesh Mahendru Ld. Counsel for the Appellant

Vs.

APFC, Delhi Respondent
Through None for the Respondent

ORDER DATED :- 28/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 08.09.2022 for final arguments.

Appeal No. 385(4)2015

M/s. Thermoking Appellant

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

Vs.

RPFC, Delhi (N) Respondent

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

ORDER DATED :- 28/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 08.09.2022 for final arguments.

Appeal No. 440(4)2015

M/s. Radhey Shyam Solanki Appellant Through Sh. Sandeep Kumar, Ld. Counsel for the Appellant

Vs.

APFC, Delhi Respondent

Through Sh. Manu Parashar, Ld. Counse for the Respondent

ORDER DATED :- 28/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 08.09.2022 for final arguments.

Appeal No. 300(4)2015

M/s. Six Dee Telecom Solution Pvt. Ltd. Appellant Through Sh. S.P Arora & Sh. Rajiv Arora, Ld. Counsel for the Appellant

Vs.

APFC, Delhi Respondent
Through Sh. B.B Pradhan Ld. Counsel for the Respondent

ORDER DATED :- 28/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 08.09.2022 for final arguments.

Appeal No. D-1/43/2019

M/s. Kochhar Impex Pvt. Ltd. Through None for the Appellant Appellant

Respondent

Vs.

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

ORDER DATED :- 28/04/2022

Due to paucity of time the matter could not be taken up. List the matter on 08.09.2022 for final arguments.

Appeal No. D-2/13/2022

M/s. AA Foundation for Safety. Appellant Through Sh. S.P Arora & Sh. Rajiv Arora Ld. Counsel for the Appellant

Vs.

RPFC-Raipur (Chhattisgarh) Through Sh. B.B Pradhan, Ld. Counsel for the Respondent Respondent

ORDER DATED :- 28/04/2022

Arguments on the maintainability of this appeal before this Tribunal heard in part. List the matter again on 12.05.2022 for continuation of arguments on the same.

Appeal No. 402(16)2016

M/s. Home Credit India Finance Pvt. Ltd.

Appellant

Vs.

APFC, Delhi, Gurgaon

Respondent

ORDER DATED :- 28/04/2022

Presence:- Sh. Nagesh Ld. Counsel for the Appellant Sh. Satpal Singh, Ld. Counsel for the Respondent

The Ld. Counsel for the Respondent asked for more time to file the status report which was strongly opposed by the Ld. Counsel for the Appellant/Applicant. List the matter tomorrow i.e. 29.04.2022 for consideration.

Appeal No. D-2/07/2021

M/s. International Hospital Ltd. Through Sh. K.K Pandey, Ld. Counsel for the Appellant Appellant

Vs.

RPFC, Noida Respondent

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

ORDER DATED :- 28/04/2022

Reply on behalf of the Respondent stands filed. List the matter on 07.07.2022 for filing rejoinder, if any, by the Ld. Counsel for the Appellant.