

M/s Frontline (NCR) Business Solutions Pvt. Ltd.

Appellant

Vs.

RPFC, Delhi (North)

Respondent

ATA No.D-1/99/2019

ORDER DATED:-06.04.2021

Present:- Shri Ajeet Upadhayay and Shri Tathagat, Ld. Counsel for the Appellant.

Shri S.N. Mahanta, Ld. Counsel for the Respondent.

The matter stands posted today for consideration of the application dated 23.03.2021 filed by the appellant praying therein for a direction to the EPFO to refund the excess amount recovered from its Account after adjusting 30% of the assessed amount as directed by this tribunal for deposit towards compliance of the direction given u/s 70 of the Act.

Copy of the petition being served, the Ld. Counsel for the respondent filed the written reply to the same. Matter was heard at length being argued by both the parties. On behalf of the appellant it was submitted that the establishment has filed 3 separate appeals bearing no. ATA-D-1/98/2019, 99/2019 and 100/2019. In all the appeals orders passed u/s 7A for different periods have been challenged. This tribunal by its order dated 04.03.2021 directed deposit of 30% of the assessed amount in respect of each case towards compliance of the provisions of section 70 of the Act. The amount in respect of all the 3 cases so ordered is close to 60Lakh. But before passing of the order the respondent in a hurried manner recovered 70lakh from different accounts of the appellant across the country. By filing detail of the debit made by the respondent from different accounts of the appellant he submitted that the EPFO/respondent may be directed to appropriate 60lakh out of the amount debited towards the compliance of the 70 direction in all the 3 cases and balance 10Lakh be refunded.

The Ld. Counsel for the respondent being assisted by the enforcement officer submitted that the calculation given by the appellant is wrong. The amount 30% in respect of all the 3 cases taken together comes to 64Lakh. The EPFO organization have recovered approximately 59 Lakh from the account of the appellant and as such the appellant in respect of these 3 appeals need to deposit 5lakh more for compliance of the direction given u/s 70 of the Act by this tribunal. He has also filed a statement showing the calculation of the amount deducted.

In view of the rival contentions and to find out if compliance have been made by the appellant in respect of the order passed u/s 70 of the Act in all the 3 appeals i.e. 98/2019-99/2019-100/2019, the time for compliance is extended upto 27/04/2021. On that day the Ld. Counsel for the appellant as well as for the respondent shall file affidavit in support of their respective stand. The appellant is directed to specify in detail the amount deducted and debited to the account of EPFO Delhi towards recovery of the amount under the impugned order. Similarly the Ld. Counsel for the respondent shall file an affidavit stating that the amount recovered is equal or less than the amount directed to deposited by the appellant in compliance of the direction given in the order dated 04.03.2021. call the matter on 27/04/2021 for further orders.

Presiding Officer / 1/28