

# ORDER SHEET

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

Date of Order of Proceeding	Order Or Proceeding with Signature of Presiding Officer	Remark
<b>Case No. CGIT/LC/EPFA/53/2024 M/s. Sai Baba Associates V/S APFC Raipur</b>		
18.07.2024	<p>Matter taken up.</p> <p>Learned Counsel Shri Subodh Agrawal for appellant.</p> <p>Learned Counsel Shri Abhishek Arjariya present for respondent.</p> <p>Respondent side has filed reply on the application of appellant for condonation of delay. Also files application for dismissal of appeal as filed beyond limitation as well on the ground of maintainability. Copies served on learned Counsel for Appellant.</p> <p>Heard argument of learned Counsel for both the sides on the application for condonation of delay filed by appellant as well the application for dismissal of appeal at admission stage itself on the ground of maintainability and limitation.</p> <p>Perused the record. The appeal has been filed on 28.05.2024 against orders dated 09.12.2022, 18.12.2023 and 06.12.2023.</p> <p>Order dated 09.12.2022 is notice issued by Respondent Authority U/S. 8F of the Act to the Branch Manager requiring him to attach the Bank Account of the Appellant Establishment for recovery of amount of Rs. 19,06,258/-. Order dated 06.12.2023 is a show cause notice issue to the Proprietor of the Appellant Establishment to show cause vide warrant of arrest not be issued against him for recovery of the amount. Order dated 18.12.2023 is another notice u/s. 8F of the Act.</p> <p>The main contention of learned Counsel for Respondent Authority is that notices u/s. 8F of the Act are issued for attachment of amount and by way of arrest and these are modes of recovery of amount the liability to pay is settled earlier. The case in hand the amounts which are being</p>	

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	<p>recovered by way of these attachment and arrest show cause notices are amounts assessed under Section 14B and 7Q of the Act. Since, these assessments are unchallenged, the consequential proceedings for recovery of assessed amount cannot be challenged by way of appeal before this Tribunal in the absence of any such provision.</p> <p>Learned Counsel for Appellant Establishment has submitted that the Appellant Establishment had challenged these notices before Hon'ble High Court. They were advised to challenge it before this Tribunal, hence, they withdrew the writ petition and have challenged these orders by way of appeal before this Tribunal.</p> <p>He has relied on judgment of Hon'ble High Court of Chhattisgarh in W.P. No.-21 of 2022 but it can be distinguished on facts.</p> <p>The Act does not provide for appeal against any order passed U/S. 8F of the Act.</p> <p>Since, the appeal is not maintainable, the point of limitation loses significance.</p> <p>Hence, in the light of above discussion, the appeal is held not maintainable before this Tribunal and stands disposed accordingly at the stage of admission itself.</p> <p style="text-align: right;"><b>Presiding Officer</b></p>	