Date of Order of Proceeding	Order Or Proceeding with Signature of Presiding Officer	Remark	
Case No. CGIT/LC/EPFA/72/2024 M/S. Gupta Automobiles V/S APFC Chhindwara			
	M/S. Gupta Automobiles V/S Ai FC Cinimuwai	<u>a</u>	
15.10.2024	Matter taken up.		
	Mr. Uttam Maheshwari present for Appellant		
	Establishment and Mr. Abhishek Arjariya is		
	present for Respondent Authority.		
	Learned Counsel for Appellant Establishment		
	presses his application dated 23.09.2024 filed with		
	affidavit to condone the delay in filing the appeal.		
	Learned Counsel for Respondent Authority has		
	preferred written objection with affidavit.		
	I have heard learned Counsel for both the sides on		
	application for condonation of delay and have		
	gone through the record.		
	According to the report of Registry, order u/s.		
	7(A) was passed on 23.09.2024. Order on		
	application of Appellant Establishment seeking		
	review of the order passed by the Respondent		
	Authority has been passed u/s. 7(B) of the Act on		
	01.08.2024. The appeal has been filed before this		
	Tribunal on 23.09.2024.		
	It has been submitted by the learned Counsel for		
	Appellant Establishment that they were not		
	informed about the order passed u/s. 7(A) of the		
	Act on 19.12.2023 through E-mail or Post or		
	Telephonically. It was only when notice for		
	recovery of the amount was received by them,		
	they came to know about the said order when		
	inquired from Respondent Authority. Hence, the		

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	limitation will run from the date of knowledge of	
	the order, which was 21.05.2024, when they	
	received copy of the order dated 19.12.2023, sent	
	by Respondent Authority to them vide their	
	communication dated 16.05.2024.	
	Learned Counsel has relied on a Division Bench	
	Judgment of Hon'ble Kerala High Court in W.A.	
	No. 189/2024 Dr. K.M. Navas Vs. RPFC,	
	Kozhikode, wherein it has been laid down that the	
	limitation will run from the date of receipt of the	
	order appealed against and not from the date on	
	which the order was passed.	
	On the other hand, learned Counsel for	
	Respondent Authority has submitted that Rule	
	7(2) of the Employees Provident Fund Appellate	
	Tribunal (Procedure) Rules, 1997 (in short 'Rules')	
	provide period of limitation for filing appeal	
	against orders u/s. 7(A) which is 60 days from the	
	date of order, which can be extended to another 60	
	days on sufficient grounds. According to learned	
	Counsel, since there is specific provision regarding	
	limitation in the Rules, the general provisions of	
	Limitation Act 1963 will not apply in the case in	
	hand.	
	Learned Counsel has referred to judgment of	
	Division Bench of Hon'ble High Court of M.P. at	
	Jabalpur in W.A. No1089/2024 in the case of	
	Money Makers Research Pvt. Ltd. Vs. RPFC,	
	<i>Indore</i> in which an order of this Tribunal, holding	
	the appeal barred by limitation on the ground that	

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of Froceding	limitation will run from the date of order and not	
	from the date of knowledge, affirmed by a Single	
	Bench of the Hon'ble High Court of M.P. in <i>W.P.</i>	
	No. 5799/2024 was confirmed by dismissing the	
	writ appeal.	
	The facts of the case in hand, the two judgments of	
	Division Bench, referred to by the learned Counsel	
	for the parties are identical. It is to be kept in mind	
	that this Tribunal is under subordination and	
	superintendence of Hon'ble High Court of M.P. under Article 227 of the Constitution, the law laid	
	down by Hon'ble High Court of M.P. will be	
	binding and guiding.	
	Learned Counsel for Appellant Establishment	
	further submits that they preferred a review	
	petition u/s. 7(B) of the Act, which was dismissed	
	on 01.08.2024 after hearing, the order under review	
	will merge with the main order u/s. 7(A) of the	
	Act. Learned Counsel further submits that the	
	appeal is within limitation from the date of order	
	u/s. 7(B) and should be admitted for hearing.	
	Countering this argument, learned Counsel for	
	Respondent Authority submits that under Rule	
	79-A of the Employees Provident Fund Scheme	
	1952 any person aggrieved by an order laid u/s.	
	7(A)(1) of the Act and desires to obtain a review of	
	such order may apply for review of the order to	
	the Officer who pass such order provided that no	
	such application for review will be entertain unless	
	it is submitted within 45 days from the date of	
	passing the order. Learned Counsel further	

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orroccumg	submits that since the review petition was filed by	
	the Appellant Establishment only on 09.07.2024, it	
	was beyond the period of 45 days from the date of	
	order u/s. 7(A), hence it was barred by limitation	
	and thus the appeal itself will be barred by	
	limitation.	
	I am not inclined to accept this leg of argument of	
	learned Counsel for Respondent Authority, reason	
	being that the review order does not show that the	
	review petition has been filed beyond limitation, rather merits of the order have been considered	
	and the review petition has been dismissed on	
	merit. When the review petition has been	
	dismissed on merits, and not on the point of	
	limitation, order u/s. 7(B) of the Act becomes	
	appealable. Hence, since the orders u/s. 7(A) and 7(B) have merged, hence period of limitation for	
	filing appeal shall run from the date of order u/s.	
	7(B) of the Act and then the appeal becomes within	
	limitation. * **ABALPUR **	
	On the basis of the above discussion and findings,	
	the appeal is held not barred by limitation. The	
	application for condonation of delay stands	
	disposed accordingly.	
	Register the appeal.	
	Learned Counsel for Appellant Establishment has	
	also pressed his application for waiver of pre-	
	deposit u/s. 7(O) of the Act and I.A. for stay of	
	recovery filed with affidavit. The learned Counsel	
	for Respondent Authority has filed written	

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of Proceeding	objection with affidavit.	
	I have heard arguments of learned Counsel for	
	both the sides on these applications also and on	
	perusal of records in the light of rival arguments, I	
	am of the considered view that the Appellant side	
	has successfully established his prima-facie case in	
	his favour. Hence, in the light of facts and	
	circumstances of the case in hand, application u/s.	
	7(O) and I.A. may be allowed but on certain	
	conditions.	
	Hence, allowing partially the application u/s.	
	7(O), the pre-deposit amount is reduced to 40% of	
	the amount under Appeal, to be deposited by the	
	Appellant Establishment in favour of Registrar,	
	CGIT, Delhi within 30 days from the date of this	
	order and filing compliance report. Subject to	
	compliance of this order, the recovery of amount	
	under the Appeal shall remain stayed till disposal	
	of appeal. **ABALPUR **	
	Counter within 4 weeks.	
	Rejoinder within 2 weeks thereafter.	
	List on 17.01.2025 for final arguments.	
	Presiding Officer	