

**BEFORE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM  
LABOUR COURT No. 2/EPFAT, DELHI**

**Item no. 1**

**D-2/24/2025**

**M/s. MAC Exports vs. APFC/RPFC, RO Gurugram.**

Present: Sh. Harsh Singhal, Ld. Counsel for the appellant.  
None for the respondent.

**Order dated-28.04.2026**

**ORAL:**

Appellant has pressed its application under section 7-O of the **EPF & MP Act, 1952 (hereinafter referred to as 'the Act')** read with section 151 of the code of civil procedure, 1908, for waiver of the pre-deposition. It has been contended that the impugned order is wrong and against the principle of law. If, he was asked to deposit the amount then irreparable loss will be caused. Order passed by the respondent is contrary to the record maintained by it. Though, the counsel for the respondent is not present, but, he has filed the reply. He has taken the plea in his reply stating that appellant is required to deposit the 75% of the assessed amount.

This Tribunal has perused the order passed under section 7-A of the Act by the respondent, whereby Sh. Mohit Kumar, RPFC-II, determined the amount of Rs. 15,89,078/- against the appellant for the period from 10/2013 to 12/2018.

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Counsel for the appellant has drawn the attention of the para no. 3 of the order at page no. 27 of the appeal, whereby it was observed as follows:

“The inquiry was initiated way back in the year 2021 and ample opportunities have been afforded to the employer to submit the record, to file his say in the matter. But, despite various adjournment notices and summons u/s 30 CPC, the employer has not appeared before the Assessing Officer deliberately. It appears that the employer is using delaying tactics to prolong the inquiry”.

He has further drawn the attention at page no. 28 at para-D where department was directed to issue a public notice for purpose of production of records in inquiry under reference. A public notice dated 28.07.2024 was issued in the leading newspapers (Indian Express and Dainik Jagran) for the general public. He further said that the above said observation of the respondent is contrary to the record, for this he has annexed the daily orders dated, 12.07.2021, 16.04.2021, 22.05.2021, 14.06.2021, 12.10.2021, 21.12.2021, 25.01.2022, wherein presence of Sh. Savinder Singh and Smt. Gagandeep Kaur was marked on behalf of the establishment, even, establishment representative has given detailed reply.

I have gone through the order as well as the order sheet. For ready reference, the above order sheets are required to be pasted herein:

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**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**  
Dated: 18/04/2021

DIARY NO. 142/2019

TO,  
MAC EXPORTS INDIA  
143, UDYOG VIHAR, PHASE I, GURGAON  
GURGAON, 122016

EMPLOYER/ESTABLISHMENT : MAC EXPORTS INDIA  
ESTABLISHMENT CODE: GNGGN009930000  
CASE TYPE : 7A/ASSESSMENT OF DUES(PRIOR TO CURRENT YEAR)  
FILER: RAJKAMAL  
ASSESSING OFFICER: MR DEEPAK NARWAL  
EMPLOYER REPRESENTATIVE :

**DAILY ORDER**

Proceedings were held through virtual hearing via video conference on webex  
Sh Sudama (DR) attended for dept. Recorded on webex  
Smt Gagandeep and Sh Savinder Singh (Partners) attended through VC for the estt  
Sh Singh submits that he has sent counter reply of the EO's submission. Sh Sudama has not been able to examine it and needs a weeks time  
The proceedings are hereby adjourned to 26th April 2021 (10:00 PM) on the basis of his request  
The department is directed to schedule a VC on said date and time and get acknowledgement from the estt on email as available on record. The platform may be used as being used widely in office. Also a copy of these proceeding may be sent to the estt over email for them to sign it and send back.

*Deepak Narwal*  
DEEPAK NARWAL

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**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**  
Dated: 14/06/2021

DIARY NO. 142/2019

TO,  
MAC EXPORTS INDIA  
143, UDYOG VIHAR, PHASE I, GURGAON  
GURGAON, 122016

EMPLOYER/ESTABLISHMENT : MAC EXPORTS INDIA  
ESTABLISHMENT CODE: GNGGN009930000  
CASE TYPE : 7A/ASSESSMENT OF DUES(PRIOR TO CURRENT YEAR)  
FILER: RAJKAMAL  
ASSESSING OFFICER: MR DEEPAK NARWAL  
EMPLOYER REPRESENTATIVE :

**DAILY ORDER**

The case was heard on webex and Smt Gagandeep Kaur attended from the estt.  
It is seen that the DR Sh Sudama has been assigned some accounts related work keeping in view the unprecedented upsurge of COVID-19 claims and therefore he could not attend proceedings. Therefore no effective proceedings could be held.  
Keeping in view the interest of natural justice, it would be fair to allow another opportunity to the establishment / Dept to be heard.  
The proceedings are hereby rescheduled to be held on 12th July 2021 (3PM). The department is directed to schedule VC accordingly and intimate the establishment. Also a signed copy of these proceedings may be received over email and kept in record.

*Gagandeep*  
*Deepak Narwal*  
DEEPAK NARWAL

D-2/24/2025

M/s MAC Exports vs. APFC/RPFC, RO Gurugram

36. Annexure - A/6 (Copy)

**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**  
 Dated: 12/07/2021

DIARY NO. 142/2019

TO,  
 MAC EXPORTS INDIA  
 143, UDYOG VIHAR, PHASE I, GURGAON  
 GURGAON - 122016

EMPLOYER/ESTABLISHMENT : MAC EXPORTS INDIA  
 ESTABLISHMENT CODE: GNGGN009930000  
 CASE TYPE : 7A/ASSESSMENT OF DUES(PRIOR TO CURRENT YEAR)  
 FILER: RAJKAMAL  
 ASSESSING OFFICER: MR DEEPAK NARWAL  
 EMPLOYER REPRESENTATIVE :

**DAILY ORDER**

The case was heard on webex and Sh Savinder Singh and Smt Gagandeep Kaur attended from the estt.


Sh Sudama AEO attended for the dept.

Sh Sudama submits that he has been assigned some accounts related work and has not been able to examine the submission of the estt as supplied to him. He seeks time for a week.

It is seen that the DR Sh Sudama has been assigned some accounts related work keeping in view the unprecedented upsurge of COVID-19 claims and therefore he could not examine the submission and hence could not submit his deposition.

Keeping in view the interest of natural justice , it would be fair to allow another opportunity to the EO/DR.

The proceedings are hereby rescheduled to be held on 19th July 2021 (4PM). The department is directed to schedule VC accordingly and intimate the establishment . Also a signed copy of these proceedings may be received over email and kept in record.

  
 DEEPAK NARWAL

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**EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON**  
 Dated: 12/10/2021

DIARY NO. 142/2019

TO,  
 MAC EXPORTS INDIA  
 143, UDYOG VIHAR, PHASE I, GURGAON  
 GURGAON - 122016


EMPLOYER/ESTABLISHMENT : MAC EXPORTS INDIA  
 ESTABLISHMENT CODE: GNGGN009930000  
 CASE TYPE : 7A/ASSESSMENT OF DUES(PRIOR TO CURRENT YEAR)  
 FILER: RAJKAMAL  
 ASSESSING OFFICER: MR RANVEER SINGH  
 EMPLOYER REPRESENTATIVE :

**DAILY ORDER**

Shri Sudama was busy in Accounts related work.

Smt. Gagandeep Kaur appeared on behalf of the establishment.

The Establishment representative stated they be given 07 days time to give their written submission. In the interest of natural justice one more opportunity is being given to the estt. The case is adjourned for 20/07/2021. Company should make correspondence and section is directed to send a copy of the Order sheet on [coms.gurgaon@enfinia.gov.in](mailto:coms.gurgaon@enfinia.gov.in). The department.

  
 RANVEER SINGH

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EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON  
Dated: 21/12/2021

DIARY NO. 142/2019

TO,  
MAC EXPORTS INDIA  
143, UDYOG VIHAR, PHASE I, GURGAON  
GURGAON, 122016

EMPLOYER/ESTABLISHMENT : MAC EXPORTS INDIA  
ESTABLISHMENT CODE: GNGGN009930000  
CASE TYPE : 7A ASSESSMENT OF DUES(PRIOR TO CURRENT YEAR)  
FILER: RAJKAMAL  
ASSESSING OFFICER: MR RANVEER SINGH  
EMPLOYER REPRESENTATIVE :

**DAILY ORDER**

Shri Sudama appeared on behalf of the department  
Smt. Gagandeep Kaur appeared on behalf of the establishment.

The Department representative stated that he needs some more time to give his submission against the submission of the establishment. Next Date of hearing is fixed on 25/01/2022. Company should make correspondence and give whatever documents only on the official email id [complaints@pfoidia.gov.in](mailto:complaints@pfoidia.gov.in). The section is directed to send a copy of the Order sheet on the official email id present with department.

*R.S.*  
RANVEER SINGH

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EMPLOYEE'S PROVIDENT FUND ORGANIZATION, GURGAON  
Dated: 25/01/2022

DIARY NO. 142/2019

TO,  
MAC EXPORTS INDIA  
143, UDYOG VIHAR, PHASE I, GURGAON  
GURGAON, 122016

EMPLOYER/ESTABLISHMENT : MAC EXPORTS INDIA  
ESTABLISHMENT CODE: GNGGN009930000  
CASE TYPE : 7A ASSESSMENT OF DUES(PRIOR TO CURRENT YEAR)  
FILER: RAJKAMAL  
ASSESSING OFFICER: MR RANVEER SINGH  
EMPLOYER REPRESENTATIVE :

**DAILY ORDER**

Shri Sudama (DR) appeared on behalf of the department.  
Smt. Gagandeep Kaur and Sh. Samrendar Singh appeared on behalf of the establishment.

The DR stated that as directed in the last proceedings he has prepared his reply. The section is directed to send a copy of reply to the establishment before next date of hearing. In the interest of natural justice one more opportunity is being given to the establishment. The case is adjourned for 15/02/2022. Company should make correspondence and give whatever documents only on the official email id [complaints@pfoidia.gov.in](mailto:complaints@pfoidia.gov.in). The section is directed to send a copy of the Order sheet on the official email id present with department.

*R.S.*  
RANVEER SINGH

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Copies of the order sheet relied by the appellant are matched with the Trial court record. From the above said order sheet, It appears that the respondent has not applied his mind while passing the said order. It has not considered the written reply. Rather than, for considering the written reply dated he has stated that nobody has appeared on behalf of the appellant establishment to present its case. On record, there is no publication in Indian Express and Dainik Jagran which are mentioned by the respondent in the impugned order. It appears that the above said order has been passed mechanically without going through the record, hence, the order dated 05.08.2024 wherein, respondent had assessed the amount under section 7-A of the Act be set aside and recalled. Matter is remanded back to the respondent with the direction to decide the case afresh within four month from the date of receipt of this order. Appellant be given an opportunity to represent its case and inform in each and every hearing through e-mail i.e. [gagan@macexports.in](mailto:gagan@macexports.in), postal address i.e. 8, West End, DLF, Chattarpur, New Delhi-110030 and whats' app numbers i.e. 9810749898 & 9810707762 and the communication to this effect through postal address, e-mail and what'sapp numbers to the appellant establishment be also placed on trial court.

A copy of this order is sent to the Central Provident Fund Commissioner to look after the affair of the office of the RPFC, Gurugram (west) and take appropriate action and intimate to this Tribunal about the action taken within four months. Record of this file is consigned to record room.

ATUL KUMAR GARG  
(Presiding Officer)