

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

D-2/02/2026

M/s. S.D. Enterprises vs. APFC/RPFC, Meerut.

Present: Sh. Prakash Kumar, Ld. Counsel for the appellant.
Sh. Narender Kumar, Ld. Counsel for the respondent.

ORDER
27.05.2026

ORAL:

Appellant has pressed his application under section 7-O of the **Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter referred to as "the Act")**, praying for waiver of the pre-condition of the deposit, considering the circumstances stated therein.

Appellant submits that the impugned order is an ex-parte order passed by the respondent and deserves to be set-aside, as the respondent assessed the dues amounting to Rs. 10,95,229/- without any basis. He further submitted that his business has been closed and he had been falsely implicated in a criminal case, so, he could not join any proceeding before the enquiry officer.

Respondent had filed the reply to the above said application, mentioning the provisions of Section 7-O of the Act, where mandatory requirement was spelled-out for filing an appeal. It was submitted that the appellant/establishment failed to perform their legal duty to comply with the provision of the Act and has not deposited the EPF and allied dues for the enquiry period 06/2011 to 12/2015. He further submitted that present proceedings under section 7-A was initiated vide notice no.

96157/UP/52983/ENF/7-A/CIR-1 dated 19.01.2016 to determine the amount due and the employer was summoned to appear on 02.02.2016, however, none appeared on 02.02.2016. He submitted that appellant is required to deposit 75% of the assessed amount as per the requirement of section 7-O of the Act before filing of the appeal.

I have heard the arguments and perused the impugned order under question. Before parting of the decision, the text of section 7-O of the Act is required to be reproduced herein:

7-O. Deposit of amount due, on filing appeal.—No appeal by the employer shall be entertained by a Tribunal unless he has deposited with it seventy-five per cent. of the amount due from him as determined by an officer referred to in section 7A

Provided that the Tribunal may, for reasons to be recorded in writing, waive or reduce the amount to be deposited under this section.

From the above provision, it is evident that before entertaining an appeal, the appellant is required to deposit 75% of the amount assessed under section 7A of the Act. Further, the proviso below has given wide discretionary power to this Tribunal to either reduce or waive the amount to be deposited under this section if the reasons appear to be just and proper.

Further, on perusal of the said order, it appears that the appellant had not participated in the inquiry proceedings. In paragraph 2 of the impugned order dated 28.06.2019, it has been mentioned by the Assessing Officer i.e. **Atar Singh, Assistant Provident Fund Commissioner** that Enforcement Officer visited the establishment several times, but, nothing has been found. He had found only the rent deed for eleven months. Entire order passed by the APFC, is silent as to how the figure of Rs. 10,95,229/-

was arrived at. There is nothing mentioned as to whether the appellant has failed to deposit any PF contribution or he had deposited a lesser amount than what was legally payable. Apart from the rent deed for eleven months, nothing has been mentioned that, on the previous year how much amount has been deposited by the appellant for PF dues of its employees. It is therefore a non-speaking order.

Considering the above facts, order passed by the respondent dated 28.06.2019 is hereby **set-aside and recalled**. The matter is **remanded back** to the respondent for fresh adjudication in accordance with law within a period of four months from the date of receipt of this order. Respondent shall inform to the appellant for participating in the inquiry in all modes i.e. whatsapp message, e-mail as well as through postal and copy of their communication through e-mail, whatsapp and postal receipt shall also be attached with the file for future reference. The name of the appellant, address of the appellant, e-mail address and mobile no. are as followed:

Name: Sh. Krishan Kumar, S/o Sh. Digamber Singh.

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Record of this file is consigned to record room.

ATUL KUMAR GARG
(Presiding Officer)