

**BEFORE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR
COURT, No. 1 DELHI**

D-1/56/2024

M/s Thermoking vs. APFC/RPFC Delhi North.

Present: Sh. J.L. Soni Adv., for the Appellant.
Sh. Pradeep Kumar Adv., & Sh. Anil Kumar Antil, A/R
for the Respondent.

Order Dated-28.04.2025

1. This is an appeal preferred by the appellant challenging an order passed u/s 7A of the EPF & MP Act, 1952 (hereinafter referred as the Act) dated 21.06.2024 issued on 24.06.2024 by the respondent department wherein an amount of Rs.44,72,394/- has been assessed as EPF dues for the period 04/2018 to 09/2022.
2. The appellant has also submitted that against the above impugned order, appellant had filed a review application u/s 7B of the Act which was rejected by the respondent department on 12.08.2024 and hence, he had filed this appeal before this tribunal on 10.09.2024. Although, the appellant has enclosed one application for condonation of delay calculating the period of limitation from the issuance of the order passed u/s 7A and respondent department has also filed the reply to this misc. application, however, this tribunal finds no delay as the appellant had filed this appeal within the specified period of limitation as mentioned under **Rule 7(2) of the Tribunal (Procedure) Rules, 1997** and there was no need as such to file the application. The appeal is well within the time.

3. Along with the appeal, appellant has also filed another misc. application seeking waiver of the pre deposit amount of 75% of the assessed amount. In the said application appellant has stated that there are good and sufficient grounds for quashing the said impugned order and appellant has a good prima facie case in his favour as the determination of the amount is completely baseless. The said amount has been ordered to be recovered with respect to the persons who do not fall or are not covered as employees under the provision of the Act including the employees earning more than Rs.15000/- per month, vendor who are doing work at their own establishment and completing the goods along with contractual employees who are also drawing more than Rs.15000/- per month. Appellant has further stated that the amount determined by the respondent authority is exorbitant which is beyond the financial capacity of the appellant and if the recovery of the said amount is not stayed during the pendency of this appeal, irreparable loss and injury shall be caused to the appellant.
4. Ld. counsel for the respondent has filed his written response to this misc. application wherein all the contentions raised by the appellant are denied being wrong and it is stated that there is nothing on record to even prima facie substantiate the averments of the appellant.
5. I have heard the arguments at par. Before proceeding further provision of Section 70 of the Act is reproduced hereunder for ready reference: -

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.

6. During the course of arguments on the said misc. application, appellant stated that he had filed original challan and certificate from vendor showing that the amount was paid only for job work and there was no direct connection/relation of employee and employer during the performance of such tasks. Ld. Counsel for the respondent has given no reply the annexure enclosed with the appeal. This tribunal is given vide discretion to waive the pre deposit condition for entertaining the appeal. It varies from 0 to 75% of the assessed amount. Here the appellant has succeeded in establishing a prima facie case, however, no case for complete waiver is made out at this stage.
7. Considering the entire fact, appellant is directed to deposit an amount of Rs.10,00,000/- within six weeks from receipt of this order by way of an FDR 'favoring Registrar CGIT' initially for a period of one year having auto renewal mode thereafter. Put up on 15.07.2025 for reporting compliance by the appellant. In the meanwhile, interim order, to continue till next date of hearing.

Sd/-

Atul Kumar Garg
(Presiding Officer)