BEFORE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT, DELHI

<u>Item no. 02</u>
D-2/07/2026
M/s. V.K. Electricals vs. APFC/RPFC, Meerut.
Present:

Sh. Kumar Vikram, Ld. Counsel for the appellant.
Sh. B.B. Pradhan, Ld. Counsel for the Respondent.

<u>Order dated- 12.06.2026</u>

The respondent has pressed its application filed under rule 21 of CGIT (Procedure) rule read with section 151 CPC, seeking dismissal of the appeal on the grounds of lack of jurisdiction/maintainability.

According to the respondent, the establishment is covered under the provisions of **EPF & MP Act, 1952 (hereinafter referred to as the Act),** having code no. MR/MRT/0052755000 which was allotted to them by the regional PF office, Meerut. It is submitted that non-payment of PF dues in time resulted in the initiation of proceedings for the period of 01.01.2011 to 31.05.2025 under section 14B of the Act, and an amount of Rs. 7,65,785/- as damages had been imposed upon the appellant. It is further submitted that, as per notification dated 23.06.2017, CGIT, Kanpur has jurisdiction in respect of order passed by the regional office at Kanpur City, Kanpur Dehat, Kaushambi, Allahabad, Mirzapur, Bhadohi, Sonbhadra, Sant Ravi Das Nagar, Varanasi, Chandausi, Jaunpur, Ghazipur, Banda, Chitrakut, Hamirpur, Mahoba, Jhansi, Jalaun, Etawah, Firozabad, Auraiya, Agra, Mathura, Aligarh, Bullandsahar, Gautam Budh Nagar, Hathras, Ghaziabad, Meerut, Baghpat, Muzaffarnagar. Therefore, it is submitted that CGIT-II, New Delhi has no jurisdiction to entertain the present appeal.

The respondent has also relied upon the judgment of the Hon'ble Supreme Court in *PR. Commissioner of Income Tax-I, Chandigarh v. M/s. ABC Papers Ltd. in Civil Appeal no. 4252 of 2022 dated 18.08.2022,* where it was held that the jurisdiction of filing an appeal lies in the area where the Assessing Officer who passed the order is situated. Therefore, it is prayed that the appeal be dismissed on the ground of territorial jurisdiction.

The counsel for the appellant has argued orally and has chosen not to file a reply to the application. He submits that the appellant is situated in Ghaziabad, and Ghaziabad has no regional office for allotment of PF code numbers. Consequently, the Provident Fund code was allotted by the regional office, Meerut. He further submitted that, as per the documents annexed with the application at Sr. 22, CGIT-II, New Delhi has jurisdiction of Ghaziabad and Gautam Buddh Nagar. Therefore, according to the appellant, this Tribunal has ample jurisdiction to entertain and decide the present appeal.

The Ld. Counsel for the respondent by relying upon these two documents has taken contradictory stands. In the first part of the notification, District Ghaziabad is shown to fall within the jurisdiction of CGIT, Kanpur. However, in the same notification, the jurisdiction of Ghazibad district has also been conferred upon CGIT-II, New Delhi.

The reliance placed by the respondent on the judgment in *ABC Papers Ltd.* is misplaced. First, the ruling pertains to the jurisdiction of the Income Tax Appellate Tribunal. Secondly, the document relied upon by respondent indicate that this Tribunal has jurisdiction to entertain the appeals related to Disctrict Ghaziabad. Admittedly, District Ghaziabad doesn't have regional office for the purpose of allotment of code numbers. Therefore, the application in hand, being devoid of merit, stands dismissed.

Further, the Ld. Counsel for the appellant has pressed his application filed under section 151 CPC seeking modification of the order dated 29.04.2026 with the prayer that condition of deposit of Rs. 3,00,000/- for granting stay on the impugned order, be modified as the appellant has been facing financial difficulties. Copies of the bank statements have also been annexed with the application.

A reply to the said application has not been filed by the respondent. However, he has opposed the prayer stating this Tribunal had already given the relaxation by ordering them to deposit an amount of Rs. 3,00,000/-, while in the impugned order, assessment was made for the dues of Rs. 7,65,785/- under section 14B of the Act.

I have heard the arguments at bar and perused the record. This Tribunal had already taken the lenient view by directing the appellant to deposit an amount of Rs. 3,00,000/- for granting stay, and it was given six weeks' time for this. Therefore, the application in hand, being devoid of any merit, is hereby dismissed.

The appellant has further made prayer that he may be given three weeks' time to comply with the order as period of six weeks is expiring soon. He is given three weeks' time to comply with the orders otherwise the stay granted to him shall be vacated.

The matter shall be listed for final arguments on 20.07.2026.

Atul Kumar Garg
(Presiding Officer)