

**BEFORE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM  
LABOUR COURT, DELHI**

**Item no. 01**

**D-2/03/2026**

**M/s. Genus Paper & Board Ltd. vs. APFC/RPFC, Meerut & Recovery  
Officer, Muzaffarnagar**

Present:

Sh. Prakash Kumar, Ld. Counsel for the appellant.

Sh. Narendra Kumar, Ld. Counsel for the Respondent.

**Order dated- 19.03.2026**

The present appeal has been filed against the impugned orders passed dated 11.05.2022 under section 14B and 7Q of the **Employees' Provident Funds & Misc. Provisions Act, 1952 (hereinafter referred to as 'the Act')**. Along with this appeal, an application for condonation of delay has also been filed, wherein the appellant has submitted that he came to know about the said orders only on 17.02.2026 upon receipt of the recovery notice. It is further submitted that the impugned orders are in fact ex-parte orders which were passed against the previous entity, M/s. Rana Paper Ltd. 8 k.M., Jansath Road, Muzaffarnagar.

The appellant's further contention is that M/s. Rana Paper Ltd. was taken over by the appellant herein, M/s. Genus Paper & Board Ltd., pursuant to an order passed by the Hon'ble NCLT vide order dated 23.02.2021. The appellant paid the dues as ascertained under section 7A of the Act immediately in the year 2022. It is submitted that the assessment was done again by the respondent in the year 2023, which was the same as presented before the Hon'ble NCLT. Prior to the determination of amount under section 7A, notices under section 14B and 7Q of the Act had been issued to previous management for delayed remittance of dues for the period from 2010 to 2020.

The Ld. Counsel for the respondent submits that he will file a detailed reply to the appeal after seeking instructions from the department.

Let the matter be listed on 16.04.2026 for filing of reply to the application for condonation of delay as well as to the main appeal, and for consideration of all the aspects, till then, status quo is directed to be maintained in respect of the recovery of the amount assessed under section 14B and 7Q of the Act. A copy of this order be sent to the respondent at its official email.

Atul Kumar Garg  
(Presiding Officer)