

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

D-1/61/2024 & D-1/62/2024

M/s S.P. Engineering Products vs. APFC/RPFC, Delhi North.

Present: Sh. S.P. Arora & Sh. Rajiv Arora, Ld. Counsel, for the
Appellant.
Sh. S.N. Mahanta, Ld. Counsel for the Respondent.

Order dated-05.08.2025

ORAL

This is a second round of litigation between the appellant and the respondent. First appeal was remanded back to the respondent for fresh consideration. However, respondent again reiterated the said order passed earlier without considering his submission. In fact these are the two appeals which has been preferred by the appellant, first appeal is in regard to the period 2007 to 2009 for which employee contribution has been deposited belatedly up to 2014. The second appeal is in respect for the period 2015 to 2018 of which the contribution has been paid of the employees up to Sep, 2011 and the same was deposited belatedly as far as up to 2017.

Appellant has taken the plea that he has informed the respondent about the closure of his business vide letter dated 05.04.2012 informing the establishment of no business from 01.10.2011. Respondent has not initiated any enquiry u/s **7A of the EPF & MP Act, 1952 (hereinafter referred as the Act)**, though, it has the entire record in possession regarding the non-deposit of the contribution of the employees up to 2011. Employer has to make the declaration about the number of employees working there in a particular month. So, before levying the damages u/s 14B as well as interest u/s 7Q of the Act, it is incumbent upon the respondent department to determine the dues payable u/s 7A of the Act. If the respondent had undergone this exercise and in spite of determining the

dues u/s 7A of the Act, the appellant had not paid the dues, then he would have invite the penal consequences for breach of trust and lodge an FIR.

However, these aspects shall be considered at the time of final disposal of the appeal. Therefore, in these circumstances, this tribunal grants unconditional stay of the impugned orders. Reply to the appeal has already been filed which is on record. Accordingly, let it be fixed for final arguments on 10.10.2025. Copy of this order be placed in both the files.

Atul Kumar Garg
(Presiding Officer)

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

D-1/40/2023

M/s Municipal Corporation of Delhi vs. APFC/RPFC, Delhi North.

Present: Sh. Yash Jain, Ld. Counsel, for the Appellant.
Sh. Yash Narayan, Ld. Counsel for the Respondent.

Order dated-05.08.2025

The Appellant has pressed his application for condonation of delay. He has stated that for the first time he came to know about the order on 05.10.2023, when the photocopy was provided to the petitioner by his consultant. He therefore, submits that the appeal is filed within limitation i.e., within 60 days of knowledge of the order.

Counsel of the respondent has stated that applicant has not disclosed about the delay in filing of the appeal. However, it is a matter of fact that despite inspection of the file, no reply has been filed by the respondent to rebut the averments made by the appellant regarding receipt of the order on 05.10.2023. The respondent has also not filed any dispatch register to establish the date on which order was dispatched.

In these circumstance, assuming that the appellant came to know about the order on 05.10.2023 which was provided by his consultant, the application for condonation of delay stands allowed.

Put up for arguments on the stay application on 13.10.2025. Meanwhile, interim orders to continue till next date of hearing.

Atul Kumar Garg
(Presiding Officer)

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

D-1/22/2024

M/s Jupiter Hospitality Pvt. Ltd. vs. APFC/RPFC, Delhi North.

Present: None for the Appellant.
 Ms. Swaleha Sidhiqui, proxy for the Respondent.

Order dated-05.08.2025

This office is in receipt of an email on behalf of Id. Counsel for the respondent (Sh. Sandeep Vishnu) seeking adjournment. As none is present on behalf of the appellant, put up the case on 13.10.2025 for arguments on the misc. application filed u/s 70 of the EPF & MP Act, 1952. Notice be issued to the appellant along with a copy of this order. It is made clear that if the appellant fails to appear on the next date of hearing, the appeal shall be dismissed.

Atul Kumar Garg
(Presiding Officer)

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

D-1/47/2024

M/s Jagriti Public School vs. APFC/RPFC, Delhi South.

Present: Sh. Nikhil Patnaik, Ld. Counsel for the Appellant.
Sh. B.B. Pradhan, Ld. Counsel & Sh. Prateek Tyagi, A/R for the
Respondent.

Order dated-05.08.2025

Arguments on the misc. application filed u/s **7O of the EPF & MP Act, 1952** heard in part. Put up the case on 24.10.2025 for further arguments on the said application. In the meanwhile, interim order to continue till next date of hearing.

Atul Kumar Garg
(Presiding Officer)

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

D-1/48/2024

M/s Jagriti Public School vs. APFC/RPFC, Delhi South.

Present: Sh. Nikhil Patnaik, Ld. Counsel for the Appellant.
Sh. B.B. Pradhan, Ld. Counsel & Sh. Prateek Tyagi, A/R for the
Respondent.

Order dated-05.08.2025

Arguments on the misc. application filed u/s **70 of the EPF & MP Act, 1952** heard in part. Put up the case on 24.10.2025 for further arguments on the said application. In the meanwhile, interim order to continue till next date of hearing.

Atul Kumar Garg
(Presiding Officer)

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

D-1/57/2024

M/s Brij Associates vs. APFC/RPFC, Delhi South.

Present: Sh. Prakash Kumar, Ld. Counsel for the Appellant.
Sh. Manu Parashar, Ld. Counsel & Sh. Prateek Tyagi, A/R for
the Respondent.

Order dated-05.08.2025

Ld. Counsel for the appellant requested for an adjournment on account of his unpreparedness of the arguments. In the interest of justice, adjournment is granted. Put up on 24.10.2025 for arguments on the misc. application filed on behalf of the respondent regarding maintainability of the appeal.

Atul Kumar Garg
(Presiding Officer)

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

D-1/66/2024

M/s Brij Associates vs. APFC/RPFC, Delhi South.

Present: Sh. Prakash Kumar, Ld. Counsel for the Appellant.
Sh. Manu Parashar, Ld. Counsel & Sh. Prateek Tyagi, A/R for
the Respondent.

Order dated-05.08.2025

Ld. Counsel for the appellant requested for an adjournment on account of his unpreparedness of the arguments. In the interest of justice, adjournment is granted. Put up on 24.10.2025 for arguments on the misc. application filed on behalf of the respondent regarding maintainability of the appeal.

Atul Kumar Garg
(Presiding Officer)

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

D-1/04/2025

**M/s Innocean Worldwide Communication Pvt. Ltd. vs. APFC/RPFC, Delhi
East.**

Present: Sh. Prakash Kumar, Ld. Counsel for the Appellant.
Sh. Manu Parashar, Ld. Counsel for the Respondent.

Order dated-05.08.2025

Ld. Counsel for the respondent seeks more time to file his reply to the misc. application filed u/s **70 of the EPF & MP Act, 1952**. In the interest of justice, prayer to grant more time is allowed as a last chance. Put up on 24.10.2025 for filing of reply to the misc. application as well as consideration of the same. In the meanwhile, interim order to continue till next date of hearing.

Atul Kumar Garg
(Presiding Officer)

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

D-1/05/2025

M/s SAR Engineers vs. APFC/RPFC, Delhi East.

Present: Sh. S.K. Jha, Ld. Counsel for the Appellant.
Sh. Narender Kumar, Ld. Counsel & Sh. Sunil Ranjan, A/R for
the Respondent.

Order dated-05.08.2025

1. This is an appeal filed on behalf of the appellant against the order dated 21.08.2024 passed by the respondent authority u/s **14B of the EPF & MP Act, 1952 (hereinafter referred as the Act)** wherein an amount of Rs.3,87,948/- is assessed as damages for the belated payment of dues made during the period 01/11/2022 to 30/04/2024.
2. The Id. counsel for the appellant pressed his misc. application filed for granting stay on execution of the impugned order passed u/s 14 of the Act stating that he has already deposited the whole amount assessed u/s 7Q of the Act. It is also submitted in the said misc. application that the appellant is a sub-contractor providing man power supply to CPWD who is the principal employer and the delay/ failure in depositing the EPF contribution was only due to the irregular payment and default on part of principal employer which led to financial inability of the appellant which is a newly established partnership firm since June, 2018. He further stated that the business of the appellant establishment was badly hit due to Covid-19 pandemic resulting into continuous financial hardship. It is also prayed on behalf of the appellant that if the present application which is filed seeking waiver of deposit amount for the appeal is not admitted, it would cause hardship in continuance of business and will effect in payment of employees salary as the appellant is financially incapable to complete his obligation towards the contractual employees.

3. Per contra, the Id. counsel for the respondent opposed the application seeking stay stating that a very sort amount is involved in the present matter and the appellant has admitted his liability by accepting the fact that he had not deposited the EPF contributions within the stipulated time frame as per the Act. He also confirmed that the appellant has deposited whole amount assessed u/s 7Q of the Act, although, he has also challenged the imposition of interest u/s 7Q of the Act before Delhi High Court by way of a writ petition. He further stated that the financial hardship cannot be considered as a valid ground for non-imposition of damages under the Act.

4. Before parting any opinion on the issue, it is necessary to reproduce the section 14 B of 'the Act':-

Section 14B Power to recover Damages-Where an employer makes default in the payment of any contribution to the Fund [, the [Pension] Fund or the Insurance Fund] or in the transfer of accumulations required to be transferred by him under sub-section (2) of section 15 [or sub-section (5) of section 17] or in the payment of any charges payable under any other provision of this Act or of 5 [any Scheme or Insurance Scheme] or under any of the conditions specified under section 17, [the Central Provident Fund Commissioner or such other officer as may be authorised by the Central Government, by notification in the Official Gazette, in this behalf] may recover 7 [from the employer by way of penalty such damages, not exceeding the amount of arrears, as may be specified in the Scheme:] [Provided that before levying and recovering such damages, the employer shall be given a reasonable opportunity of being heard]: [Provided further that the Central Board may reduce or waive the damages levied under this

section in relation to an establishment which is a sick industrial company and in respect of which a scheme for rehabilitation has been sanctioned by the Board for Industrial and Financial Reconstruction established under section 4 of the Sick Industrial Companies (Special Provisions) Act, 1985, subject to such terms and conditions as may be specified in the Scheme.]

5. Rate of levy of damages is given in para 32 A of the Employees' Provident Funds Scheme, 1952 and subsequent para 8A of the Employees' Deposit Linked Insurance Scheme, 1976 and Para 5 of the Employees' Pension Scheme, 1995 which have empowered the CPFC or any such authorised officer to recover from the employer by way of penalty, damages at the rate given below:-

<i>S.No.</i>	<i>Period Of default</i>	<i>Rate of damages (percentage of arrears per annum)</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>(a)</i>	<i>Less than 2 months</i>	<i>Five</i>
<i>(b)</i>	<i>Two months and above but less than four months</i>	<i>Ten</i>
<i>(c)</i>	<i>Four months and above but less than six months</i>	<i>Fifteen</i>
<i>(d)</i>	<i>Six months and above</i>	<i>Twenty five</i>

6. The appellant in his appeal has given the circumstances which led in making default of remittance of the PF contributions. Whether these facts are taken into consideration, this is the subject of arguments.

7. In the light of the above facts and circumstances, the order passed u/s 14B is stayed subject to deposit of an amount of Rs.1,00,000/- within four weeks by way of FDR favoring Registrar CGIT prepared initially for a period of one year having auto renewal mode thereafter. In the meanwhile, interim orders to continue. Ld. Counsel for the respondent is directed to file

the counter reply to the appeal on the next date of hearing. Put up on 24.10.2025 for reporting compliance by the appellant and submission of reply by the respondent.

Atul Kumar Garg

(Presiding Officer)

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

D-1/31/2024

M/s AS Construction vs. APFC/RPFC, Delhi East.

Present: None for the Appellant.
 Sh. Narender Kumar, Ld. Counsel for the Respondent.

Order dated-05.08.2025

None for the appellant when the matter has been called. Put up the matter again on 27.10.2025 for reporting the compliance by the Ld. Counsel for the appellant. Ld. Counsel for the respondent is also directed to supply the copy of reply to this appeal to Ld. Counsel for the appellant.

Atul Kumar Garg
(Presiding Officer)

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

D-1/15/2025

M/s Assotech Limited vs. APFC/RPFC, Delhi East.

Present: Sh. Prakash Kumar, Ld. Counsel for the Appellant.
Sh. S.N. Mahanta, Ld. Counsel & Sh. Sunil Ranjan, A/R for
the Respondent.

Order dated-05.08.2025

Ld. Counsel for the respondent has filed the reply to this appeal. Copy of the same stands supplied to Id. Counsel for the appellant who wants to file the rejoinder. Accordingly, put up the matter on 28.10.2025 for filing of rejoinder by Id. Counsel for the appellant.

Atul Kumar Garg
(Presiding Officer)

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

D-1/19/2025

M/s Sabhyata vs. APFC/RPFC, Delhi South.

Present: Sh. B.K. Chhabra, Ld. Counsel for the Appellant.
Sh. Prateek Tyagi, A/R for the Respondent.

Order dated-05.08.2025

The A/R appearing on behalf of the respondent requested for an adjournment as the main counsel is not available today. Accordingly, put up the case on 03.09.2025 for filing of reply by Id. Counsel for the respondent to the misc. application filed for seeking stay as well as to the main appeal.

Atul Kumar Garg
(Presiding Officer)

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

300(4)2010

M/s Satyaguru Marellous Creations vs. APFC/RPFC, Delhi.

Present: Sh. Nilesh Sawhney, Ld. Counsel for the Appellant.
Sh. Manu Parashar, Ld. Counsel & Sh. Prateek Tyagi, A/R for
the Respondent.

Order dated-05.08.2025

Final arguments in the matter heard in part. List the matter on
20.08.2025 for further arguments.

Atul Kumar Garg
(Presiding Officer)

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

1349(4)2014

M/s Maheswari Gas Services vs. APFC Delhi.

Present: None for the appellant.
 Sh. Vijay Kumar, Ld. Counsel & Sh. Prateek Tyagi, A/R for the
 Respondent.

Order dated-05.08.2025

On the last date of hearing office was directed to issue a notice to the appellant informing him about the next date of hearing. However, perusal of record shows that no such notice has been sent to the appellant. Accordingly, office is again directed to inform the next date of hearing to the appellant through email. Put up the case on 29.08.2025.

Atul Kumar Garg
(Presiding Officer)

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

192(4)2015

M/s Mayar Health Resort vs. APFC Delhi (N).

Present: Sh. Chetan Singh, proxy (Ms. Shruti Munjal) for the appellant.
Sh. Mahender Singh Meena, A/R for the Respondent.

Order dated-05.08.2025

As. Ld. Counsel for both the parties are not present. Put up the case on 28.10.2025 for final arguments.

Atul Kumar Garg
(Presiding Officer)

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

202(4)2015

M/s Calcutta Tent House vs. APFC Delhi.

Present: Sh. S.P. Arora, & Sh. Rajiv Arora, Ld. Counsel for the appellant.
Sh. Chakradhar Panda, Ld. Counsel & Sh. Prateek Tyagi, A/R
for the Respondent.

Order dated-05.08.2025

Due to paucity of time, matter is adjourned to 28.10.2025 for final arguments.

Atul Kumar Garg
(Presiding Officer)

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

843(4)2015

M/s BR Products Pvt. Ltd. vs. APFC Delhi (North).

Present: Sh. S.P. Arora, & Sh. Rajiv Arora, Ld. Counsel for the appellant.
None for the Respondent.

Order dated-05.08.2025

Due to paucity of time, matter is adjourned to 28.10.2025 for final arguments.

Atul Kumar Garg
(Presiding Officer)

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

199(4)2016

M/s Apex Security & Detective Force vs. APFC Delhi.

Present: Sh. S.P. Arora, & Sh. Rajiv Arora, Ld. Counsel for the appellant.
Sh. Prateek Tyagi, A/R for the Respondent.

Order dated-05.08.2025

As Id. Counsel for the respondent is not present, put up on
17.09.2025 for final arguments.

Atul Kumar Garg
(Presiding Officer)

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

501(4)2016

M/s Security Cum Detective Services vs. APFC Delhi (S).

Present: None for the appellant.
 Sh. Narender Kumar, Ld. Counsel & Sh. Prateek Tyagi, A/R for
 the Respondent.

Order dated-05.08.2025

As Id. Counsel for the appellant is not present, put up on 30.10.2025
for final arguments.

Atul Kumar Garg
(Presiding Officer)

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

588(4)2016

M/s Kaveri Infrastructure Pvt. Ltd. vs. APFC Delhi (S).

Present: Sh. S.P. Arora, & Sh. Rajiv Arora, Ld. Counsel for the appellant.
Sh. Chakradhar Panda, Ld. Counsel & Sh. Prateek Tyagi, A/R
for the Respondent.

Order dated-05.08.2025

Due to paucity of time, matter is adjourned to 31.10.2025 for final arguments.

Atul Kumar Garg
(Presiding Officer)