

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

D-1/28/2025

M/s Skoda India Pvt. Ltd. vs. APFC/ RPFC, Delhi Central.

Present: Sh. Manoj Kumar Dwivedi, Ld. Counsel for the Appellant.
 Sh. B.B. Pradhan, Id. Counsel for the Respondent.

Order Dated-04.06.2025

1. This is a fresh appeal filed by the appellant challenging an order passed u/s **7A of the EPF & MP Act, 1952 (hereinafter referred as the Act)** by the respondent whereby an amount of Rs.4,08,570/- has been assessed against the appellant for the period 03/2014 to 04/2015. The present appeal is filed well within the period of limitation, hence, admitted for admission hearing.

2. Ld. Counsel for the appellant while pressing his application filed **u/s 70** of the Act submitted that the assesment made by the respondent is in respect of one Sh. Mukesh Kumar Agarwal who was the ex- V.P. of the appellant establishment and also the authorized signatory. He further stated that the impugned order dated 26.03.2025 passed by the respondent authority is based on another order passed under Delhi Shops and Establishment Act, 1954 which has not yet attained finality as the same has been challenged by both the present appellant as well as respondent no. 2 vide W.P.(C) no. 5714/2024 and W.P. (C) no. 10825/2023 respectively and both the matters have been interlinked by Delhi High Court. He further stated that the respondent no. 2 did not work at all during March, 2014 to April, 2015 as the appellant company was defunct during the said period and any demand for depositing contribution on the earned wages for the said period is highly inappropriate, unjustified and illegal. With these submissions, the Id. Counsel for the appellant prayed that pre condition of deposit of 75% of the amount assessed vide the impugned order may be waived in the interest of justice.

3. Sh. B.B. Pradhan, Id. Counsel for the respondent no. 1 (EPFO) is present on receipt of the advance notice. No notice was issued to respondent no. 2, as the appeal is at the admission stage and this tribunal while hearing the misc. application filed u/s 70 of the Act, is required to consider the submissions of the appellant as well as the respondent department who has passed the impugned order.
4. Id. Counsel for the respondent stated that the condition of pre deposit is a rule and waiver of the same is an exception which can only be done after hearing the arguments of both the parties. Defending the impugned order, Id. Counsel for the respondent stated that the order is passed after consideration of all the facts and evidences presented before the respondent authority by appellant as well as by Sh. Mukesh Kumar Agarwal (respondent no.2 herein) who was the complainant before respondent no. 1.
5. I have heard the counsels and perused the record. Before proceeding further provision of section 70 is 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.

The above said provision make it clear that before entertaining the appeal, appellant is required to deposit 75% of the assessed amount u/s 7A of the Act. In the next line, this tribunal has been empowered to waive of the due amount to be deposited u/s 70, for reasons to be recorded in writing. The fact of pendency of appeal by way of writ petition before High Court of both the appellant and the respondent no. 2 has not been denied by the respondent herein. Whole case of the respondent is based upon the order passed by the Id. Deputy Labour Commissioner who had

directed Skoda India Pvt. Ltd. to pay the amount of Rs.28,05,825/-. In the said impugned order Id. RPFC had only reproduced para no. 2,3,4,5,6,7,8, & 9 which are the contention and fact raised by the respondent no. 2 in his claim petition before Deputy Labour Commissioner and wherein the Deputy Labour Commissioner had directed appellant to pay the dues to respondent no.2 herein. In these circumstances, when the matter is pending in the High Court, condition of 75% deposit is entirely waived. Though, the appellant had impleaded Sh. Mukesh Kumar Agarwal as respondent no. 2, however, his presence is not required in adjudicating the appeal.

6. In these circumstances, the application filed u/s 70 of the EPF & MP Act, 1952 on behalf of the appellant is allowed without any deposit. The appeal also stands admitted and there shall be complete stay on execution of the impugned order till finalization of this appeal. Respondent no. 1 is directed to file reply to this appeal on and before the next date of hearing. Put up the matter on 14.08.2025 for filing of reply by respondent no. 1.

Sd/-

Atul Kumar Garg
(Presiding Officer)