BEFORE CENTRAL GOVERNMENTINDUSTRIAL TRIBUNAL CUM LABOUR COURT, No. 2 DELHI;

Appeal No. D-2/15/2026

M/s. Lotus Herbals Pvt. Ltd. Appellant

Through:- Sh.S.K. Khanna, ld. counsel & Sh. D.K. Gupta and Sh. Manvendra Deo, A/R for the appellant

Vs.

APFC/RPFC, Noida Respondent

Through:- Sh. Sh. Kaushik Kr. Dey, ld. counsel & Sh. Aman Prakash, A/R for the respondent.

Order Dated:-04.08.2026

At the outset ld. Counsel for the respondent submits that he does not want to file the reply of the application filed under Section 7 O of the Act and left it to this tribunal for deciding the application. He further submits that on the next date of hearing he will address the final argument.

The present appeal has been filed by the appellant establishment assailing the order dated 29.05.2026 wherein an amount of Rs.2,08,47,226/- was assessed as dues under Section 7A of the EPF & MP Act, 1952 (hereinafter referred as 'the Act').

Appellant's contention is that the respondent has assessed the amount on the basic pay plus TA & special allowance. If the said allowances have been included as basic wage, then certainly no liability could be fastened upon them as all the employees had come in the category of 'excluded employees' as per **Para 26(6) of the EPF Scheme, 1952.** He has drawn the attention of this tribunal towards page 254 annexed with the appeal where the employees' joining has been given and he has paid the amount on basic wages i.e. Rs.14912, 14784, 14680.80, 14215.80, 14000 and so on and he has deducted the PF on the fixed pay. The department assertion has been taken that he has to pay the additional amount up to the limit of Rs.15,000/- including transport allowance and special allowance then certainly basic wages have been crossed beyond the limit of Rs.15,000/- and it has come in the category of 'excluded employees'.

Respondent counsel, in his reply to the appeal has not stated anything with regard to the present fact.

Before proceeding further into discussion, the provision of Section 7 O of ‘the Act’ are required to be reproduced herein 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.*

During the course of argument, Sh. S.K. Khanna, ld. Counsel for the appellant has fairly conceded that he is liable to pay only eighteen percent of the assessed amount in respect of the employees whose basic has come within the parameter of Rs.15,000/- according to the department. In these circumstances, considering the admission of the appellant, he is directed to deposit fifteen percent of the assessed amount by way of FDR favouring ‘Registrar CGIT’ within a period of six weeks as pre-deposit prescribed under Section 7 O of the Act. As the reply to this appeal has already been filed, let the matter be fixed in the category of final arguments because ld. Counsel for the appellant does not want to file the rejoinder. List the matter on 28.09.2026. In the meanwhile, interim orders to continue till next date of hearing.

(Atul Kumar Garg)

Presiding Officer

BEFORE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT No. 2/EPFAT, DELHI

D-2/22/2026 & D-2/23/2026

M/s Armax Health Pvt. Ltd. .... Appellant
Through:-Sh.Pranav Verma, ld. counsel for the appellant.

Vs.

APFC/RPFC, Faridabad .... Respondent

Through:- Sh. S.N. Mahanta, ld. Counsel & Sh. Omveer, A/R for the respondent

Order dated-04.08.2026

Today ld. Counsel for the respondent has filed reply to the misc. applications filed for condonation of delay in these two appeals filed by the appellant challenging the orders passed by the respondent authority under Sections 7A, 14B and 7Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, respectively. Copy of the same stands supplied to ld. Counsel for the appellant. List these appeals on 13.08.2026 for arguments on the application filed for condonation of delay.

In the meantime, the respondent is directed to maintain **status quo** with regard to the recovery proceedings till the next date of hearing.

A copy of this order shall be placed on the record of both appeal files.

Atul Kumar Garg
(Presiding Officer)

BEFORE CENTRAL GOVERNMENTINDUSTRIAL TRIBUNAL CUM LABOUR COURT, No. 2 DELHI;

Appeal No. D-2/20/2025

M/s. Launch My Career Pvt. Ltd. ..... Appellant

Through:- None for the appellant

Vs.

APFC/RPFC, Noida and Ors. .... Respondent

Through:- Ms. Santwana Agarwal, ld. Counsel & Sh. Vijay Pal Singh, A/R for the respondent

Order Dated:-04.08.2026

Today the case is listed for filing of rejoinder by ld. counsel for the appellant, however, neither anybody is present on behalf of the appellant nor the rejoinder has been filed with the office of this tribunal. Therefore, it appears that appellant does not want to file the rejoinder and hence, the right to file rejoinder is closed. Put up the case on 29.09.2026 for final arguments.

(Atul Kumar Garg)

Presiding Officer