

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

D-2/44/2024

M/s JPM Automobiles Ltd. Appellant
Through:- Sh. S.K. Khanna, ld. counsel for the appellant.

Vs.

APFC/RPFC, Gurugram West Respondent

Through:- Sh. Narender Kumar, ld. counsel & Sh.Lalit Kumar,
A/R for the respondent.

Order dated-21.07.2026

Ld. counsel for the respondent has argued extensively in support of the order passed by the Regional PF Commissioner. He had drawn the attention of this tribunal towards page no. 22 & 23 of the impugned order. So far so the assessment done in respect of the Bhiwadi unit of the appellant establishment which is covered under the Rajasthan region is concerned, counsel has not given any answer. Let the matter be reserved for pronouncement of order.

(Atul Kumar Garg)

Presiding Officer

**BEFORE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL
CUM LABOUR COURT, No. 2 DELHI;**

Appeal No. D-2/36/2022

M/s. IPSAA Holding Pvt. Ltd.Appellant
Through:- Ms. Mansi, proxy counsel for the appellant.

Vs.

RPFC/APFC, Gurugram East ...Respondent
Through:- Sh. Chakradhar Panda, ld. counsel for the
Respondent.

Order Dated:-21.07.2026

Ld. counsel for respondent stated that he had informed the ld. counsel for appellant that he would be late in appearing today before this tribunal. Proxy counsel for the appellant also states that her main counsel Sh. M.K. Pandey is appearing before Delhi High Court and requested for an adjournment. In the interest of justice, prayer to grant adjournment is allowed. List the matter on 14.08.2026 for final arguments.

(Atul Kumar Garg)

Presiding Officer

**BEFORE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL
CUM LABOUR COURT, No. 2 DELHI;**

Appeal No. D-2/04/2024

M/s. E-Meditek Insurance Ltd.Appellant
Through:- Sh. Amit Bansal & Sh. Manish Bharadwaj, ld.
counsel for the appellant.

Vs.

RPFC/APFC, Gurugram ...Respondent
Through:- Sh. S.N. Mahanta, ld.counsel & Sh. Lalit Kumar
for the Respondent.

Order Dated:-21.07.2026

Ld. Counsel for the respondent has placed on record a chart indicating the final orders passed against the establishment by the respondent, along with the status of recovery thereof.

As per the said chart, the respondent has passed a total of four orders dated 07.05.2014, 18.11.2019, 20.11.2019, and 07.10.2024.

The order dated 07.05.2014 was passed under Section 14B of the Act, whereby an amount of Rs.6,11,228/- was assessed. The appeal preferred against the said order was dismissed. Thereafter, the matter was carried before the Hon'ble Delhi High Court by way of W.P. (C) No. 8474/2023, which is presently pending. It is submitted that the Hon'ble High Court has directed the appellant to deposit 10% of the assessed amount.

The order dated 18.11.2019, passed under Section 7A of the Act, is under challenge in the present appeal before this Tribunal.

The order dated 20.11.2019 was passed under Sections 14B and 7Q of the Act, whereby dues amounting to Rs.11,54,079/- were assessed. It is submitted that the establishment has already discharged the said liability through demand drafts and recoveries effected by way of attachment.

The order dated 07.10.2024 was also passed under Sections 14B and 7Q of the Act. Learned Counsel for the appellant submits that the said order has not been received by the establishment. A copy of the order dated 07.10.2024 is served upon the learned counsel for the appellant in Court today.

It is also a matter of record that the assessment challenged in the present appeal pertains entirely to the employer's share of contributions for the relevant assessment period. Learned Counsel for the appellant does not dispute the liability to pay the employer's share. However, he submits that an amount of Rs.4,28,725/- was deposited by the establishment through challans, but the said amount has not been reflected in the respondent's records.

The A/R appearing for the respondent submits that the challans relied upon by the appellant shall be verified and a report regarding the amount deposited through challans shall be filed within a few days.

List the matter on 27.07.2026 for submission of the aforesaid report.

(Atul Kumar Garg)
Presiding Officer