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

Appeal No. D-2/04/2024

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

Vs.

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

Order Dated:-27.07.2026

ORAL

The appellant has assailed the order dated **18.11.2019** passed by the Learned Regional Provident Fund Commissioner under **Section 7A of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952** (hereinafter referred to as "the Act"), whereby an amount of **₹28,30,951/-** was assessed towards EPF and allied dues for the period **04/2009 to 03/2019**. The appellant has challenged the impugned order on various grounds, inter alia, that it is illegal, unjust, improper, and arbitrary. According to the appellant, the respondent violated the principles of natural justice by not affording sufficient opportunity of hearing. It is further contended that the appellant was not supplied with a copy of the Enforcement Officer's report, and that the respondent neither served a copy of the impugned order upon the appellant nor communicated it through email or by uploading it on the official portal. Instead, the respondent allegedly retained the order in its records, which, according to the appellant, amounts to misconduct. It is also submitted that the respondent failed to consider the appellant's representations and submissions. The appellant further contends that the respondent failed to identify the actual beneficiaries and did not disclose the basis of calculation with respect to the monthly wages, the number of employees, or other relevant particulars. Accordingly, the appellant has prayed that the impugned order be set aside and recalled.

The respondent has filed a reply to the appeal. At the outset, the respondent has denied all the allegations, claims, and averments made in the appeal except to the extent specifically admitted in the reply. The respondent has also explained the object and purpose of the Act and submitted that, out of the total assessed amount of **₹28,30,951/-**, a sum of **₹26,37,293/-** represents the employer's share payable by the establishment. It is further submitted that the appellant has not approached this Tribunal with clean hands and has suppressed material facts. Ld. counsel for the respondent further submitted that, after initiation of the inquiry, complaints were received from **Sh. Vinod Singh** and **Sh. Bhuvan Singh**, alleging that their EPF and allied contributions had not been deposited by the appellant for the periods **12/2012 to 10/2016** and **06/2018 to 09/2018**, respectively. On the basis of these complaints, dues amounting to **₹1,79,060/-** were determined. With regard to the grounds of appeal, the respondent has specifically denied the allegations and submitted that the impugned order was passed only after affording the appellant adequate opportunity of hearing.

I have heard the arguments advanced by ld. counsel for both the parties and have carefully perused the record. It is pertinent to note that, while disposing of the appellant's application for condonation of delay vide order dated **28.03.2024**, this Tribunal had observed that the respondent department was unable to produce the dispatch register, and that the police complaint lodged under Sections **406/409 IPC** had been closed by the police without assigning any reasons.

Ld. counsel for the appellant has primarily argued that the appellant was not afforded sufficient opportunity of hearing, that the Learned Regional Provident Fund Commissioner failed to communicate the impugned order, that recovery proceedings were initiated without due service of the order, and that no credit was given for the amount deposited by the appellant during the course of the proceedings. However, the issues relating to the adequacy of opportunity of hearing and non-communication of the impugned order have already been dealt with by this Tribunal while deciding the application for condonation of delay as well as the application under **Section 7-O of the Act** vide order dated **01.05.2024**, whereby the appellant was directed to deposit **10% of the assessed amount** as a pre-deposit in the form of an FDR in favour of the **Registrar, CGIT**.

Appellant has not disputed the fact that he has not deposited the employer share of the above said period of his enrolled employees. He further has not disputed about the dues determined by the respondent in regard to the two employees Sh. Vinod Singh and Sh. Bhuwan Singh for the period **12/2012 to 10/2016** and **06/2018 to 09/2018**, respectively. The appellant's contention is that no credit was given for the amount of **₹4,28,725/-** deposited by it, the Authorized Representative for the respondent has submitted that the said payment was remitted by the appellant after passing of the impugned order and that the amount has been credited to the Provident Fund accounts of the concerned subscribers. It has further been submitted that, after giving credit for the said amount, the outstanding liability of the appellant establishment stands reduced to **₹24,02,226/-** (₹28,30,951/- − ₹4,28,725/-). Learned counsel for the appellant has not disputed this calculation and has admitted the revised liability.

In view of the above discussion, I find no merit in the present appeal. Accordingly, the appeal is dismissed on merits.

It is a matter of fact that appellant has already deposited the ten percent of the assessed amount as a precondition for entertaining the appeal, therefore the said amount shall be adjusted in the final payment under impugned order.The Office is directed to hand over the **FDR bearing Account No. 924040078878795**, amounting to **₹2,83,095/-**, issued by **Axis Bank**. The Branch Manager, Axis Bank, **3rd Floor, SCO-29, Sector-14, Gurugram, Haryana**, is directed to release the amount of the said FDR, along with the accrued interest, in favour of the **RPFC, Gurgaon-West**, upon production of the original FDR and a certified copy of this order.

The appellant is further directed to deposit the balance outstanding amount with the respondent within **one month** from the date of this order.

Let a copy of this order be supplied to both the parties as per rules. File be consigned to the Record Room.

(Atul Kumar Garg)

Presiding Officer