BEFORE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM LABOUR COURT, No. 1 DELHI

Item no.- 01

D-1/48/2022
M/s Rishabh House Pvt. Ltd. vs. APFC/RPFC Delhi (C).

Present: Sh. Pradeep Pandey, Ld. Counsel for the appellant.
Sh. Narender Kumar, Ld. Counsel along with Sh. Pradeep Kumar, AR for the respondent.

Order dated-24.09.2025

ORAL-

1. Appellant's counsel has pressed its application **under section 7-O of the EPF & MP Act, 1952 (Hereinafter referred to as 'the Act')**, stating that the amount of Rs. 7,59,779/- assessed by the RPFC is waived because the same was done on the basis of the balance sheets produced by the appellant establishment and no cognizance was taken to the other records produced by the establishment. Moreover, he has been facing financial difficulty.

2. On the other hand, counsel for the respondent has filed the reply, opposing the plea. Respondent has narrated the language of section 7-O of the Act and stated that appellant is liable to deposit at least 75% of the amount due from him as determined by the competent authority. He submits that the review application was also dismissed. After considering the records/documents and evidence/submissions, assessing officer vide its order dated 26.07.2022 has passed the order dated 14.07.2019, which was dispatched on 25.07.2019. He submits that application is liable to be dismissed.

3. I have heard the arguments at par and perused the record. Before proceeding further provision of Section 7-O of the Act is required to be 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*

4. From the perusal of the above said section, it appears that before entertaining the appeal, appellant is required to deposit the 75% of the assessed amount under section 7-A. At the same time, a provision has been made whereby the Tribunal has been given wide discretion to reduce or waive the pre-deposit amount.

5. Appellant has stated that, amount assessed is based on the assumption and taken on the amount from the balance sheet, ledger and other documents and his plea has not been considered at all.

6. On perusal of the Section 7-A, it appears that the assessment officer has assessed the dues under section 7-A on the basis of the balance sheet, ledger and other documents for the year 2015-16 and assessed the amount of Rs. 7,59,779/-. There is nothing on record, by which it has been inferred what was mentioned in the balance sheet. Order under section 7-B of the Act is more elaborate, when the amount has been bifurcated and the assessment officer has assessed the dues which is not the subject matter of Section 7-A of the Act. The power has been given only for review of the order not for revise the order. However, at last, the assessment officer had directed the appellant to pay the amount which has already been assessed under section 7-A of the Act.

7. Considering the above facts on record, total waiver is not made out. In the fact and circumstances of the case, appellant is directed to deposit the amount of Rs. 1,00,000/-. Appellant is directed to deposit the said amount by way of **FDR** favouring **'Registrar CGIT'** initially for a period of one year having auto renewal mode, within four weeks from today. It is made clear that if the appellant fails to comply with the condition laid down by this tribunal within the stipulated time frame, the stay shall not be in operation and the respondent shall have the liberty to execute the order as per rules. Put up for reporting compliance by appellant as well as filing of reply to the appeal by ld. Counsel for the respondent on 04.11.2025. In the meanwhile, interim orders to continue till next date of hearing.

Sd/-

Atul Kumar Garg
(Presiding Officer)