

**BEFORE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL CUM
LABOUR COURT-1/EPFAT, DELHI**

D-1/39/2025

M/s R.N. Industries vs. RPFC, Delhi (East).

Present: Sh. Prakash Kumar, Ld. Counsel for the Appellant.
Sh. Tejasvi Goel, Ld. Counsel & Sh. Deepak Kumar,
A/R for the Respondent.

ORAL

Order Dated-13.10.2025

1. Respondent has placed on record the office note dated 10.10.2025 wherein it was mentioned that as per direction of this Tribunal, AEO was deputed on 09.10.2025 to make inquiry and he has submitted report in the matter.

2. AEO in his report has mentioned that establishment vide its letter dated 29.05.2024 submitted in the 7A proceeding admitted in point no. 4(i) that however two employees Jai Prakash & Ghanshyam Rajak were not enrolled as EPF member. Establishment is ready to deposit the EPF and allied dues in respect of both employees. Total payable dues in respect of Sh. Kuldeep & Manish Kumar are Rs. 1,97,360/- (the amount is not assessed in 7A order).

3. Record reveals that this appeal was filed on 12.09.2025 and has come up for hearing first time on 17.09.2025. The appeal was against the demand notice dated 22.07.2025 where appellant was asked to pay the Rs. 5,56,986/- which was assessed by the respondent vide an order dated 14.06.2024. Though, this Tribunal is conscious of the fact that an appeal u/s 7-I of the Act is not maintainable against the recovery notice, yet considering the circumstances, where appellant has suffered unnecessarily considering his plea that he had deposited the entire amount assessed u/s 7A of the period of which assessment was done in the year 2024 itself, appeal was admitted for hearing. This appeal was further listed on 25.09.2025. On 25.09.2025, the respondent was directed to verify from the record whether any dues remained paid in respect of the employees Kuldeep & Manish Kumar in

whose favour the amount was deposited inadvertently instead of Jai Prakash & Ghanshyam Rajak.

4. In this background, this note has been submitted by department/respondent department, wherein AEO was deputed to submit the report and he has enquired from the respondent.

5. Before proceeding further, notice of demand dated 22.07.2025 is required to be reproduced and pasted herein:

19 Annexure-A/1

File No.RO/DL(E)/Recovery/Pin-110095/DSSHD1642219/2025



OFFICE OF THE RECOVERY OFFICER
कर्मचारीभविष्यनिधिसंगठन
Employees' Provident Fund Organisation
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)
(Ministry of Labour & Employment, Government of India)
क्षेत्रीय कार्यालय, दिल्ली (पूर्व)
Regional Office, Delhi (East)
डी.एस.आई.डी.सी., फैक्ट्री कॉम्प्लेक्स, जिल्मिल, दिल्ली-110095
DSIHC, Facility Centre, Flatted Factory Complex, Jhilmil, Delhi - 110095
वेबसाइट/Website: www.epfindia.gov.in दूरभाष/फैक्स: 011-22126504 ईमेल/E-mail: ro.delhieast@epfindia.gov.in



महामन्त्र जयते

EPF CP - 1 through Email/Speed Post

Ref. No. RO/DL (E)/Recovery/Pin-110095/DSSHD/1642219/E-1134939/ Dated: - / /2025

1220/ 22 JUL 2025

**NOTICE OF DEMAND TO DEFAULTER PRIOR TO ATTACHMENT
OF MOVABLE AND IMMOVABLE PROPERTIES**

M/s R N Industries, 467 483/2 3/1 basement Second & Third Floor, Burgeese Park, Dishad Garden, Delhi-110095	Mr. Abhishek Jain, (Partner) S/o Ashok Kumar Jain 117, Surya Niketan, Vikas Marg, Delhi-110092 Mob-8802473947	Ms. Nidhi Jain, (Partner) D/o- Ashok Kumar Jain A-44, Anand Vihar, Shakarpur, Baramad, Delhi-110092 Mob-9810130816
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Please take notice that Revenue Recovery Certificate No **DSSHD/1642219/04/04/2025/510/830** dated **26/06/2025** has been forwarded by the authorized Officer in r/o **M/s R N Industries**, bearing EPF Code **DSSHD1642219000** for the recovery of an amount **Rs. 5,56,986/-** details of which are given on the reverse.

Please take notice that Certificate No..... dated has been forwarded by the Recovery Officer For the recovery of an amount of Rs..... details of which are given on the reverse and the said Recovery Officer has sent a certified copy of the said certificate to the undersigned under section 8C (2) of the Employees' Provident funds & Miscellaneous Provisions Act, 1952 specifying that an amount of Rs..... is to be recovered from you.

- You are hereby required to pay the amount aforesaid within fifteen days from the date of service of this notice through the nearest branch of State Bank of India to the credit of the respective Employees' Provident fund accounts using the special challans devised for the remittance of dues to the Organization **by way of Demand Draft/Banker's Cheque in favour of RPFC, Delhi** and may be sent to the undersigned by Registered Post/through special messenger.
- You are informed that in case of default, steps would be taken to realize the amount in accordance with the provision of Section 8 B to Sec.8 G of the Employees' Provident Fund and Miscellaneous Provisions Act.

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3. In addition to the amount aforesaid, you will also be liable for:-

c) Such interest as is payable in accordance with Section 7Q of the Said Act for the period commencing immediately after the date of the issue of the said certificate, and

d) All costs, charges and expenses incurred in respect of the service of this notice and of warrants and other processes and of all other proceedings taken for realizing the arrears.

Note: If the arrears have already been remitted, make written submission along with proof of remittance and 7A details to the undersigned within 15 days, quoting the reference No. of this notice.

Given under my hand and seal at Delhi this 22 day of July, 2025.

Seal:


 [Rajkamal Meena]
 Recovery Officer &
 Regional P.F. Commissioner-II

DETAILS OF AMOUNT IN ARREARS
PERIOD: 04/2019-09/2023

A/c No	7A	14B	7Q	Total
A/C 01	336710	0	0	336710
A/C 02	30503	0	0	30503
A/C 10	179018	0	0	179018
A/C 21	10755	0	0	10755
A/C 22	0	0	0	0
A/c Total	556986	0	0	556986

6. It is important to mention here that appellant has made representation against the recovery notice on 31.07.2025, however, no reply has been given to the appellant whether he has deposited the amount inadvertently in the name of Kuldeep & Manish Kumar instead of Jai Prakash & Ghanshyam Rajak against whom the order has been passed. If it has been so, then the department shall have given the reply, narrating all the facts but, it has chosen to remain silent and harass the appellant regularly by calling him. In its very first order, this Tribunal has stated that fact of filing of appeal itself demonstrates that the appellant has been harassed otherwise there is no reason to file the appeal unnecessarily.

7. The report submitted to this Tribunal reveals that two employees Sh. Jai Prakash & Ghanshyam Rajak were not enrolled as

EPF member and the establishment was ready to deposit the EPF dues. He has also determined the dues in respect of Kuldeep & Manish Kumar. The order passed U/s 7A dated 14.06.2024 speaks only in respect of employee Ghanshyam Rajak & Jai Prakash assessed to the amount of Rs. 1,97,360/-, order further speaks in respect of the employee Ved Prakash, Sajid Saifi and Avinash Kumar Pandey and assessed the PF liability to the tune of Rs. 2,16,000/-, order further speaks in respect of the employee Sh. Sushil Kumar Mandal. Except this, no order has been passed in respect of any employee. However, the deposit has been made in respect of six employees by the appellant namely Avinash Kumar Pandey, Sajid Saifi, Ved Prakash, Sushil Kumar Mandal, Manish Kumar & Kuldeep. Assessment has not been done in respect of the Kuldeep & Manish Kumar though the contribution has been deposited by the appellant inadvertently.

8. When the assessment has not been in respect of Kuldeep & Manish Kumar then the respondent cannot say that it has enrolled the employee of its own. If that case may be then he should have informed the appellant, but, he has chosen to remain silent.

9. The above facts reflect the highhandedness of the respondent department in harassing the appellant by asking it to deposit the amount as mentioned in the recovery certificate. In these circumstances, by exercising the power under **Rule 21 of the Tribunal (Procedure) Rules, 1997**, respondent is directed to transfer the amount deposited in the name of Kuldeep & Manish Kumar to the account of Ghanshyam Rajak & Jai Prakash within two weeks. If he has found any information in regard to Kuldeep & Manish Kumar then, he shall initiate the fresh inquiry and the appellant be given enough time to defend. With this, appeal stands disposed of. A copy of this order along with the order dated 25.09.2025 is sent to the CPFC for information and necessary action.

Sd/-

Date: 13.10.2025

Atul Kumar Garg
(Presiding Officer)