

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

Appeal No. D-2/25/2026

M/s. JPM Industries Ltd.Appellant
Through:- Ms. Snehpreet Kaur, ld. counsel for the appellant.

Vs.

RPFC/APFC, Gurugram West ...Respondent
Through:- Sh. S.N. Mahanta, ld. counsel for the
Respondent. (Vakalatnama filed)

Order Dated:-21.07.2026

This is a fresh appeal preferred against an order dated 13.03.2026 passed under Section 7 A of the EPF & MP Act, 1952 (hereinafter referred as 'the Act') whereby an amount of Rs.50,57,774/- has been assessed as EPF & allied dues for the period 04/2018 to 04/2023.

Office has reported that the appeal is not filed within the period of limitation as prescribed under Tribunal (Procedure) Rules, 1997 (hereinafter referred as 'the Rules'). Counsel for the appellant has pressed her application for condonation of delay annexed with the appeal. Her contention is that the appeal has been filed within the extended period of sixty days. In-fact the order dated 13.03.2026 was communicated to the appellant on 04.04.2026 and delay was occurred due to time taken in matching of the calculation, reconciling and collating wage registers , ECR filings and books of accounts on part of the establishment.

Counsel for the respondent has opposed the prayer that it is not a ground for condonation of delay, however, he has left to the tribunal to exercise his discretion.

I have heard counsels for both parties, and gone through the record. Before proceeding further, the rule 07 (2) of Employees' Provident Fund Appellate Tribunal (Procedure) Rules, 1997, which reads as under:

*(2) Any person aggrieved by a notification issued by the Central Government or an order passed by the Central Government or any other authority under the Act, **may within 60 days from the date of issue of the notification/order, prefer an appeal to the Tribunal.** Provided that the Tribunal may if it is satisfied that the appellant was **prevented by sufficient cause from preferring the appeal within the prescribed period, extend the said period by a further period of 60 days.***

Provided further that no appeal by the employer shall be entertained by the Tribunal unless he has deposited with the Tribunal a Demand Draft payable in the Fund and bearing 75% of the amount due from him as determined under Section 7-A. Provided also that the Tribunal may for reasons to be recorded in writing, waive or reduce the amount to be deposited under Section 7-O.

As per the above rule, there is no doubt that an appeal is required to be filed within sixty days from the communication of the order. Proviso to the above rule has empowered this tribunal to condone the delay, if reasonable explanation has been given. Delay in filing the appeal is merely of 34 days as alleged. Considering the fact that it is always better to decide the case on merit rather than to dismiss it on technical grounds, delay in filing the appeal is condoned. With this the application filed for condonation of delay stands disposed of.

Now coming to the another application of the appellant filed under Section 7 O of the Act, respondent's counsel seeks time to file reply to the application. Let the matter be listed for filing of reply to the application filed under Section 7 O and consideration of the same on 11.08.2026. In the meanwhile, respondent is directed to maintain status-quo in respect of the recovery of the amount mentioned in the impugned order till next date of hearing. Copy of this order be sent to both the parties through email.

(Atul Kumar Garg)

Presiding Officer