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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 15242/2022 & CM APPL. 47200/2022
IL AND FS ENGINEERING AND CONSTRUCTION COMPANY
LIMITED Petitioner

Through: Mr. S.K. Gupta and Mr. Raj Kumar,
Advocates

versus

REGIONAL PROVIDENT FUND COMMISSIONER
.....Respondent
Through: Mr. Braja Bandhu Pradhan, Advocate

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+ W.P.(C) 15280/2022 & CM APPL. 47406/2022
IL AND FS ENGINEERING AND CONSTRUCTION COMPANY
LIMITED Petitioner

Through: Mr. S.K. Gupta and Mr. Raj Kumar,
Advocates

versus

REGIONAL PROVIDENT FUND COMMISSIONER
.....Respondent
Through: Mr. Braja Bandhu Pradhan, Advocate

CORAM:
HON'BLE MR. JUSTICE MANOJ KUMAR OHRI

ORDER

% **13.07.2026**

1. Learned counsel for the appellant submits the proceedings before the NCLT are still pending and however, the appellant is not in a position to deposit 25% of the assessed amount as directed *vide* the impugned order dated 29.08.2022. He, however on instructions, submits that the appellant shall deposit 10% of the assessed amount by way of pre-deposit.
2. Learned counsel further places reliance upon the order 07.09.2020,



passed by the Co-ordinate Bench of this Court on 07.09.2020 in W.P. (C) 6063/2020 in “Gammon India Ltd. V. Regional Provident Fund Commissioner”.

3. On the other hand, Mr. *Pradhan*, learned counsel for the respondent, submits that Section 7(O) of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 contemplates a deposit for 75% of the amount determined under Section 7A before an appeal can be entertained.

4. Though learned counsel has referred to Section 7A and 7(O), however, the proviso to Section 7(O) empowers the Court concerned, for reasons recorded in writing, to reduce the said amount and also provides for discretion to waive off the same, provided that the appellant is able to show circumstances justifying the same.

4. Considering the aforesaid submissions as well as the admitted fact that the revival scheme is pending before the NCLT, the present petition is disposed of by modifying the impugned order dated 29.08.2022 in view of the submissions made on behalf of the petitioner, who is directed to deposit 10% of the assessed amount within a period of 8 weeks from today.

MANOJ KUMAR OHRI, J

JULY 13, 2026

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