

\$~79

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 2476/2020 & CM APPL. 8639/2020**

MMTC LIMITED

..... Petitioner

Through: Mr. Sanjay Kumar Sharma, Adv. with
Ms. Urvashi Tripathi, Adv.

versus

REGIONAL PROVIDENT FUND COMMISSIONER, DELHI

..... Respondent

Through: Mr. Satpal Singh, Adv.

CORAM:

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

%

03.03.2020

Issue notice.

The learned counsel named above accepts notice on behalf of the respondent.

The petitioner is aggrieved by the order dated 29.01.2020, directing it to deposit Rs. 20 lakh i.e. roughly 25% of the amount assessed under sections 14B and 7Q of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (the Act). The petitioner's appeal against the 7A order is pending adjudication before a Division Bench of this Court in LPA Nos. 229/2013, 230/2013 and 233/2013. No stay has been granted against the 7A order. Albeit, section 7-O directs no appeal of the employer shall be entertained by the learned Tribunal unless 75% of the amount assessed under section 7A has been deposited by him. Nevertheless, the proviso of

Signature Not Verified

Digitally signed By: KAMLESH
KUMAR

Signing Date: 12.03.2020
12:02:36

said section states that Tribunal may, for the reasons to be recorded in writing, waive or reduce the amount to be deposited, under the section. The Court would note that instead of 75%, 25% has been directed to be deposited. The learned counsel for the respondent refers to the dicta of the Supreme court in M/s. *Shiv Harbal Research Laboratory vs. Assistant P.F. Commissioner, 2016 LLR 55*, in which the amount of pre-deposit was reduced from 50% to 25%, holding the latter amount to be justifiable.

Insofar as the impugned order is to protect the interests of the workman by keeping the pre-deposit amount at merely 25%, the Court is of the view that the impugned order does not call for any interference.

The petitioner is granted six weeks time to make the 25% pre-deposit.

The petition is disposed-off in the above terms.

A copy of this order be given *dasti* to the learned counsel for the parties under the signature of the Court Master.

NAJMI WAZIRI, J

MARCH 03, 2020

kb