

16.05.2025
Item No.14
Ct. No. 30
Aloke

WPA 16836 of 2024

**M/s. Naba Kumar Construction
Vs
The Union of India & Ors.**

Mr. Debasis Sur
Mr. Anshuman Patra
Mr. Mrinmoy Chatterjee
... for the petitioner

Ms. Debjani Ghosal
Ms. Sanchayita Das
... for EPF Authority

The present writ application has been preferred challenging the order dated 20.12.2023 passed by the learned Tribunal in EPF appeal No. 8 of 2022.

Vide the order dated 20.12.2023 the presiding officer of the CGIT, Kolkata dismissed the appeal with costs of Rs.10,000/- on the finding as follows :

“Therefore, this Tribunal finds the memo of appeal not in proper form as it does not contain any facts to assist the Tribunal to ascertain the impugned order indeed suffers from illegality and infirmities. In fact, the Appellant has failed to mention ground of appeal and the basis the impugned order is bad in law and illegal. Therefore, this Tribunal is unable to decide the present appeal on the vague memo of appeal.

Such conduct on the part of the Appellant give rise to an assumption that it

has intentionally filed an improper memo of appeal just to borrow time and thereby delay the payment of the due assessed u/s 7-A of the EPF & MP Act. Since the present appeal is against the order passed u/s 7-A of the Act of 1952, and in view of provisions of section 7-I and 7-O of the Act, the Appellant is bound to deposit 75% of the assessed due while filing the appeal and which it has failed to do so. Further, it has failed to file an application u/s 7-O of the Act for waiver of 75% of the assessed due.

Therefore, this Tribunal finds the memo of appeal filed by the Appellant is not in proper form and as such unable to decide the present appeal on the basis of such memo of appeal which contains nothing except particulars of the parties and the date of the impugned order.

In view of the above the present appeal is not maintainable and dismissed. Accordingly, EPF Appeal No. 08 of 2022 is dismissed being not maintainable with cost of Rs.10,000/- payable in the A/c. of State Legal Services Authority for filing frivolous appeal.

Considering the grounds as stated by the presiding officer in its order dated 20.12.2023, it appears that the Tribunal did not consider the matter on merit and only on the finding that the memo of appeal was not in correct form has dismissed the appeal along with cost.

It further appears that no opportunity was even provided by the Tribunal to the petitioner to rectify the memo of appeal in the interest of justice. The order under challenge in the writ application thus is against the principle of natural justice as it contains no lawful reasons to reject the appeal in such manner.

Considering the said facts the order dated 20.12.2023 passed by the learned Tribunal in EPF appeal No. 8 of 2022 is set aside and the appeal being EPF No. 8 of 2022 be restored to the file of CGIT, Kolkata, who shall dispose of the appeal in accordance with law, expeditiously.

WPA 16836 of 2024 stands disposed of.

There will be no order as to costs.

All connected applications, if any, stand disposed of.

Interim order, if any, stands vacated.

Urgent Photostat certified copy of this order, if applied for, be supplied to the parties expeditiously after due compliance.

(Shampa Dutt (Paul), J.)