



\$~80

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

+ W.P.(C) 3374/2026 and CM APPL.16204/2026
GAURAV BHUTANI PROPRIETOR OF SUMITRA
INTERNATIONAL

.....Petitioner

Through: Mr. Rajiv Shukla, Ms. Shivani
Kapoor, Mr. Sanjay Kumar and Mr.
Manish Bhardwaj, Advs.

versus

CENTRAL BOARD OF TRUSTEES & ORS.Respondents

Through: Mr. Rajesh Kumar, SC and Mr. Yash
Narain, Adv., EPFO.

CORAM:

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

%

17.03.2026

1. The present petition has been filed by the petitioner assailing orders dated 25.11.2025 and 20.02.2026 passed by the Central Government Industrial Tribunal (CGIT)-cum-Labour Court, Delhi in Statutory Appeal No.D-1/44/2023.
2. The dispute arises from proceedings initiated by the Employees Provident Fund Organisation (EPFO) authorities for determination of provident fund dues for the period 2014-19, culminating in an order dated 06.06.2022, assessing liability of approximately Rs.15,41,379/- against the petitioner / establishment.
3. The petitioner preferred a statutory appeal before the CGIT under Section 7-I of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (hereinafter, 'the Act') along with an application seeking waiver of the statutory pre-deposit requirement under Section 7-O



of the Act.

4. The Tribunal *vide* order dated 19.09.2025 directed the petitioner to deposit Rs.6 Lakhs as a condition for entertaining the appeal.

5. The petitioner claimed financial distress and made a partial compliance by furnishing a fixed deposit for Rs.3,02,000/-. Subsequently, the petitioner was able to arrange the balance amount. However, on 25.11.2025, the appeal was dismissed by the Tribunal due to non-appearance and alleged non-compliance with the pre-deposit condition.

6. The petitioner submits that absence occurred due to a bonafide belief that the Courts were closed on account of public holiday declared by the Delhi High Court. Thereafter, the petitioner filed a restoration application along with the full amount of Rs.6 Lakhs towards pre-deposit.

7. The impugned order dated 20.02.2026, however, rejects the restoration application thereby extinguishing the petitioner's statutory right of appeal without adjudication on merits.

8. Subsequently, the EPFO authorities initiated recovery proceedings and issued a recovery notice dated 05.03.2026 seeking recovery of the assessed dues. Pursuant thereto, an amount of Rs.31,508/- was debited from the bank account of the petitioner.

9. Aggrieved by the dismissal of the appeal, the restoration application and initiation of recovery proceedings, the present petition has been filed.

10. This Court is inclined to give the benefit of doubt to the petitioner given the contention that the learned counsel for the petitioner was under the bonafide belief that the Tribunal would remain closed on 25.11.2025 in view of holiday notification issued by the Delhi High Court.

11. This Court also takes note of the fact that the pre-deposit amount of



Rs.6 Lakhs was arranged by the petitioner, *albeit*, belatedly and a bank draft of the said amount was enclosed along with the restoration application, filed by the petitioner.

12. Considering the totality of circumstances and to ensure that the petitioner's statutory appellate remedy is not rendered otiose or redundant, this Court is inclined to allow the present petition.

13. Accordingly, subject to the petitioner depositing a sum of Rs.6 Lakhs before the Registrar, CGIT-cum-Labour Court, Delhi, within a period of one week, the appeal of the petitioner under Section 7-I of the Act shall stand restored.

14. The recovery proceedings started against the petitioner shall be kept in abeyance till the petitioner's statutory appeal is decided.

15. The petition is disposed of in the above terms.

SACHIN DATTA, J

MARCH 17, 2026/cl