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

\# **CNR No. DLHC010268002022**

\+ W.P.(C) 10809/2022 & CM APPL. 31402/2022

ZAS TELE SOLUTIONS PVT. LTD. & ANR. .....Petitioner

Through: Mr. Naresh K. Daksh, Advocate

versus

THE ASSISTANT PROVIDENT FUNDS COMMISSIONER REGIONAL OFFICE DELHI (SOUTH) .....Respondent

Through: Mr. Narender Kumar, Advocate

CORAM:

HON'BLE MR. JUSTICE MANOJ KUMAR OHRI

O R D E R

% 07.10.2026

1. The present writ petition has been preferred seeking to assail the order dated 15.09.2021 passed by the respondent while considering a review under Section 7B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, including the assessment orders dated 31.07.2018.

2. Pertinently, the petitioner had earlier approached this Court by way of *W.P.(C) 8977/2020*, with the grievance that the review application filed before the Assistant Provident Fund Commissioner (hereinafter, 'APFC') remained pending. This Court, vide decision dated 26.11.2020, disposed of the writ petition with the direction that the review filed by the petitioner was maintainable and deserved to be heard on merits. The matter was remanded with the direction that the review be disposed of within three months.

3. It is the case of the petitioner that the proceedings took place at the height of the COVID-19 pandemic and, though the petitioner could not appear physically, meeting links were received only for two dates, when the petitioner had expressed his intention to produce the relevant records. Learned counsel for the petitioner submits that, thereafter, the meeting links

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were not sent to the counsel but to the company whose name was also struck off. He confines the relief sought in the present petition to a direction to the APFC to grant a fresh hearing to the petitioner. At this stage, learned counsel for the petitioner refers to the order dated 07.09.2022 passed by the predecessor Bench, whereby a direction was issued to the respondent to supply certified copies of the records sought by the petitioner. Learned counsel submits that an application in this regard had already been made on 20.06.2022. However, the certified copies have not been supplied till date.

4. Learned counsel for the respondent, on the other hand, objects to the maintainability of the petition in view of Section 7-I of the EPF Act, under which an order passed by the APFC is appealable before the learned Tribunal established under the Act.

5. Considering the import of the decision dated 26.11.2020, the petition is disposed of in terms of the prayers made. The impugned order dated 15.09.2021 is set aside. The APFC shall pass a fresh order after granting a hearing to the petitioner. The certified copies shall be supplied to learned counsel for the petitioner within three weeks, as undertaken. Thereafter, the APFC shall grant a hearing to the petitioner and dispose of the review application within three months.

MANOJ KUMAR OHRI, J

OCTOBER 7, 2026/sn

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