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

\+ W.P.(C) 4668/2018

CENTRAL BOARD OF TRUSTEE THROUGH ASSISTANT PROVIDENT FUND COMMISSIONER, DELHI (NORTH)

.....Petitioner

Through: Mr. Brijesh Kr. And Ms. Arani Mukherjee, Advocates

versus

M/S AERO CLUB .....Respondent

Through: Mr. Vivek P. Gupta, Advocate

CORAM:
HON'BLE MR. JUSTICE MANOJ KUMAR OHRI

<u>O R D E R</u>

% **19.03.2026**

1. The present petition has been preferred being aggrieved by the order dated 13.02.2017 passed by the learned Employees Provident Fund Appellate Tribunal in ATA No. 592(4)2013.

2. Learned counsel for the petitioner has drawn the attention of the Court to the coverage letter dated 14.03.2000, wherein it is noted that the establishment had submitted an application for allotment of a PF Code on 30.01.1997. *Vide* the said coverage letter, the PF Code was generated and allotted to the establishment. It is further noted that, as the establishment had deposited the EPF contribution with delay, damages and interest were levied under Section 14B and 7Q of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952.

3. The proceedings were carried out before the learned Commissioner, and *vide* order dated 19.07.2013, damages for delayed payment for the period from 08/1992 to 04/2007, amounting to Rs.1,31,77,950/- were levied

under Section 14B. *Vide* a separate order passed under Section 7Q, the interest for belated remittances of contributions and administration charges for the period from 07/1997 to 04/2007, amounting to Rs.41,08,537/- was also levied. The same was communicated vide order dated 01.08.2013.

4. Learned Tribunal, *vide* the impugned order, observed that prior to 14.03.2000, it was not feasible for the establishment to deduct and pay dues with the respondent as the PF code came to be generated only on that date.

5. Learned counsel for the appellant further contends that the impugned order fails to take into account whether the incentive period of three years would at all be applicable to the establishment, and even if the same is applicable, there was delay on part of the establishment from 1995 to 1997.

6. Learned counsel for the respondent has defended the impugned order but did not address any submissions.

7. Considering that the impugned order is silent on the aforesaid contentions noted hereinabove, it is deemed apposite that the said contentions be considered at the first instance by the learned Tribunal. Accordingly, the impugned order is set aside and the matter is remanded back for fresh consideration. The matter shall be listed before the learned Tribunal in the first instance on 30.03.2026.

8. In view of the above, the present petition is disposed of.

9. Needless to state that this Court has not expressed any opinion on the merits of the case and all contentions would remain open to be urged before the learned Tribunal.

MANOJ KUMAR OHRI, J

MARCH 19, 2026

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