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

% ***Date of Decision: 07th September, 2026***

\# **CNR No. DLHC015248992017**

\+ **W.P.(C) 11373/2017**

CENTRAL BOARD OF TRUSTEES EPFO THROUGH A.P.F.C. DELHI (SOUTH) .....Petitioner

Through: Mr. Satpal Singh, Adv.

versus

M/S NEEL PUNJ SERVICES .....Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE AMIT MAHAJAN

AMIT MAHAJAN, J. ***(Oral)***

1. Through the present writ petition, the petitioner prays as under :

> *"a. allow the Writ Petition and to set aside the impugned order dated 22.12.2015 passed by the Employees Provident Fund Appellate Tribunal in ATA No. 1452(4)/2015;*
>
> *b. direct the respondent to deposit 75% of the assessed amount before the EPF Appellate Tribunal, passed under section 7-A of the Act by the PF Authorities; and*
>
> *c. pass such further orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case."*

2. The Petitioner department is aggrieved that the learned Employees Provident Fund Appellate Tribunal, by way of Impugned Order dated 22.12.2015, decided to hear the appeal filed by the respondent under Section 7-I of the Employees' Provident Fund & Miscellaneous Provision Act, 1952, without insisting on pre-deposit.

3. The Impugned Order merely concerns the issue of waiver of the

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statutory requirement of pre-deposit. Section 7O of the Employees' Provident Fund & Miscellaneous Provision Act, 1952, provides that an employer preferring an appeal against an Order passed under Section 7A, shall deposit 75% of the assessed amount as pre-deposit. Pertinently, the *proviso* thereto itself vests the Appellate Authority with the discretion to waive or reduce such pre-deposit, either wholly or in part, while recording reasons for the same. A perusal of the Impugned Order reflects that the learned Tribunal, while considering the Respondent's application seeking exemption from depositing 75% of the assessed amount, has recorded that the Respondent had already deposited a substantial sum of ₹8,59,095/- against the assessed liability of ₹14,95,845/-. The learned Tribunal, taking note of the amount already deposited as well as the manner in which the assessment had been computed, exercised its discretion and granted waiver of the balance pre-deposit requirement.

4. Such an order is essentially discretionary in nature and the observations have not been shown to suffer from any infirmity and even the petition is silent on that aspect. This court finds no merit in the argument raise that the impugned Order is bereft of any reasons for waiving the pre-deposit condition. *Due application of mind* can be discerned through brief reasoning in the impugned order which admittedly does not dispense with the appeal on merit and merely enables the Respondent to pursue the statutory remedy without insisting upon further pre-deposit.

5. Additionally, though reliance has been placed upon Judgment dated 17.12.2007, passed in W.P. (C) No. 9177/2007, titled ***Delhi***

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Sikh Gurudwara Management Committee v. CBT through APFC and EPFAT, the same was passed in a distinct factual context wherein, the learned Appellate Tribunal had reduced the condition of deposit from 75% to 40%. When the same was assailed by the Petitioner therein, the Coordinate Bench of this Court, categorically noted that this Court is not required to examine the merits of the case at this stage and the mere question which needed to be decided was whether the condition imposed was on a "*higher side*". Thus, while deciding the same this Court held that the same is "*wee bit on the higher side*" and further reduced the condition from 40% to 25% of the determined award.

6. Hence, it emerges that the above judgment does not at all advance the case of the Petitioner.

7. What is even more significant is that, despite the passage of considerable time, the statutory appeal itself remains pending before the learned Appellate Tribunal and has yet not been adjudicated on merits. On being pointedly asked, it has been informed that the appeal is still pending and is yet to be decided by the learned Appellate Tribunal. In the opinion of this Court, the Petitioner Department has filed a frivolous writ petition and instead of insisting on addressing arguments on the appeal, is pursuing the present writ petition, from last one decade.

8. The record further reveals that the writ petition had, in fact, been dismissed as withdrawn on 20.12.2017 upon a statement made on behalf of the Petitioner seeking permission to withdraw the same. Thereafter, the petition came to be restored on 05.02.2020 at the

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instance of the Department.

9. The Court cannot lose sight of the larger concern of avoidable litigation which continues to burden the judicial system. Courts have repeatedly deprecated the practice of the Government and its instrumentalities pursuing matters further, even where no substantial question of law of public importance arises and the decision under challenge does not warrant further interference. The State, being a responsible litigant and a public institution, is expected to exercise greater circumspection before invoking the jurisdiction of a higher court. The filing and pursuit of proceedings which are devoid of merit or which could reasonably have been brought to an end at an earlier stage not only causes avoidable hardship to the opposite party but also consumes valuable judicial time and contributes to the ever-increasing burden of pending litigation. The concern assumes greater significance when the State itself is a substantial litigant before the courts and, therefore, bears a corresponding responsibility to ensure that its litigation is pursued only where there exists a genuine and tenable basis for doing so.

10. In the instant case, the conduct of the petitioner reflects a wholly unwarranted invocation of the extraordinary jurisdiction of this Court. Judicial time has been consumed in examining a challenge to an interlocutory order which neither determines the rights of the parties finally nor causes any prejudice incapable of being addressed in the pending appeal.

11. In view of the above, the writ petition is dismissed with costs quantified at ₹50,000/-, for wasting precious time of the Court. The

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said amount shall be deposited with the Delhi High Court Legal Services Committee within a period of four weeks from today. The Petitioner shall be at liberty to recover the said amount from the officer(s) responsible for taking the decision to institute and continue the present proceedings.

12. Since the statutory appeal is stated to be pending, the learned Appellate Tribunal is requested to dispose of the appeal as expeditiously as possible.

13. The Courts are inundated with work and severe docket congestion is caused by frivolous cases, which are being pursued for prolonged periods, further burdening the public exchequer. A substantial portion of this litigation includes stale disputes which have lost their significance over time or where no live legal issues remain for adjudication. Since such matters are being pursued by the Government, the same results in unjustifiable financial outlay on litigation and drainage of public exchequer as expenses incurred outweigh the monetary stakes involved in the matters.

14. Accordingly, the Ministry of Labour and Employment, in coordination with Employees' Provident Fund Organization, is directed to forthwith consider formulating a comprehensive policy and execute an institutional audit to identify and withdraw such avoidable/stale/unmeritorious/insignificant cases, to assist this court in safeguarding public resources and avoiding wastage of precious judicial time.

AMIT MAHAJAN, J

SEPTEMBER 7, 2026/*KDK'*

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