2. Aggrieved by the said order, the establishment had challenged the same by filing the appeal u/s 7[I] before the EPF Appellate Tribunal, Delhi. The Bank's appeal was numbered as A.T.A. No.156 [9] of 2011 [Annexure -I] . The Hon'ble Tribunal after hearing both the parties passed an order on 19/12/2012 in the said appeal. The Hon'ble Tribunal, in the said order has specifically stated that, the issue as to whether the pigmy agents' falls within the definition of employees as defined under section 2[f] of the Act needs further enquiry by the PF Authority **after taking into consideration the appointment letter issued by the Establishment as well as the terms & conditions mentioned in the appointment letters. It has further directed to ascertain as to whether the said pigmy agents are also working for other establishments or engaged in other avocations.** The Hon.Tribunal set aside the order dated 20/10/2010 and remanded back the matter with the direction to the PF authority to conduct a fresh enquiry on the aforesaid issue after hearing the Establishment and the pigmy agents. It was also ordered to deposit Rs.4,57,750/- [being 30% amount of assessed under order] which was deposited by the establishment as subject to final order by appropriate authority.

[B] Cause of action by present authority

In view of the Order passed by the Tribunal, the 7A proceedings initiated against the Establishment is taken for hearing by RPFC[I] and undersigned was required to conduct the said proceedings. As per the specific directions given by the Tribunal, the Competent Authority had directed the Enforcement Officer to visit the establishment and after verifying the relevant documents to submit his report on the basis of the specific directions given by the Tribunal in its order dated 19/12/2012. The case was fixed for first hearing on 04/06/2013, & later adjourned to 26/07/2013, 06/08/2013, 19/08/2013, 10/02/2014, 04/03/2014, 25/03/2014, 21/04/2014, 16/05/2014 from time to time & finally reserved for orders on 29/05/2014. Now the order is being passed.

[C] Employer's Contention

1. In the said 7A .proceedings the establishment has submitted their objections to determine the PF dues on the commissions paid to the pigmy deposit collectors, vide their letter dated 19/04/2010. In the said letter, they have contended that there is no Master & Servant relation between the Bank and pigmy deposit collectors and there is contract for service between the bank and the pigmy collectors and there is no contract of service between the two parties. They have contended that pigmy deposit collectors are not employees as per