



**BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL
TRIBUNAL-CUM-LABOUR COURT, ERNAKULAM**

Present: Shri.V.Vijaya Kumar, B.Sc., LLM, Presiding Officer.

(Thursday the 5th day of May, 2022)

Appeal No.54/2022

Appellant : M/s.Peekay Cics Arts and
Science College
M. G. Nagar, Mathara
G. A. College P.O.
Kozhikode - 673014

By Adv.Vinod Singh Cheriyan

Respondent : The Assistant PF Commissioner
EPFO, Regional Office
Eranjipalam P.O.
Kozhikode - 673006

This case coming up for admission on 05.05.2022 and the same day this Tribunal-cum-Labour Court passed the following:

ORDER

Present appeal is filed from order dt.15.12.2021 issued by the respondent U/s 14B of EPF & MP Act, 1952 assessing

damages for belated remittance of contribution for the period from 06/2013 to 03/2019 during 06/2018 to 03/2021.

There is delay in filing the appeal. The delay is condoned in view of the direction of the Hon'ble Supreme Court of India.

The appeal is filed mainly on the ground of lack of mensrea in belated remittance of contribution and also on the ground of limitation due to delay in initiating the proceedings U/s 14B of the Act. Both these grounds not relevant in a proceedings U/s 14B of the Act.

However the appeal is admitted. The impugned order is stayed and the respondent is restrained from taking any coercive action for recovery, subject to the condition that the appellant shall remit the interest demanded U/s 7Q of the Act for the same period.

On perusal of Sec 7(I) of the Act, it is seen that there is no provision U/s 7(I) to challenge an order issued U/s 7Q of the Act. The Hon'ble Supreme Court of India in **Arcot Textile Mills Vs RPFC**, AIR 2014 SC 295 held that no appeal is maintainable against 7Q order. The Hon'ble High Court of Kerala in **District Nirmithi Kendra Vs EPFO**, W.P.(C) 234/2012

also held that Sec 7(I) do not provide for an appeal from an order issued U/s 7Q of the Act. The Hon'ble High Court of Kerala in **M/s.ISD Engineering School Vs EPFO**, W.P.(C) no.5640/2015(D) and also in **St.Marys Convent School Vs APFC**, W.P.(C) no.28924/2016 (M) held that the order issued U/s 7Q of the Act is not appealable.

Issue notice to the parties. Adjourned and posted to 03.08.2022 for the respondent to enter appearance and file counter.

Sd/-
(V. VIJAYA KUMAR)
Presiding Officer