



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

Present: Shri.V.Vijaya Kumar, B.Sc., LLM, Presiding Officer.
(Monday the 30th day of May, 2022)

Appeal No.76/2022

Appellant : M/s. Balakrishna Theatre
West Nada
Guruvayoor
Thrissur – 680 107

By Adv. C.B.Mukundan

Respondent : 1. The Assistant PF Commissioner
EPFO, Sub Regional Office
Kaloor,
Kochi – 682 017.
2. Bank Manager
Union Bank of India
Thrissur -

This case coming up for hearing on 30.05.2022 and the same day this Tribunal-cum-Labour Court passed the following:

ORDER

Present appeal is filed from order dated 11.02.2022 issued by the respondent U/s 14B, 7Q and 8F of EPF & MP Act 1952 assessing damages and interest for belated remittance of contribution and notice for recovery of the same.

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

The appeal against Sec 14B order is admitted. The impugned order is stayed and the respondent is restrained from taking any coercive action for recovery of damages, subject to the appellant remitting the interest demanded U/s 7(Q) of the Act, for the same period, within a period of one month from the date of receipt of this order as no appeal against Sec 7Q order is maintainable. Subject to the remittance of interest under Sec 7(Q), the Sec 8F action already initiated for recovery of damages U/s 14B shall be kept in abeyance, pending finalization of the appeal.

On perusal of Sec 7(I) of the Act, it is seen that there is no provision under Sec 7(I) to challenge an order issued under Sec 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 under Sec 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 under Sec 7Q of the Act is not appealable.

Issue notice to parties. Respondent to enter appearance and file counter on 29.08.2022.

Sd/-

(V.VIJAYA KUMAR)
Presiding Officer