



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

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

(Tuesday the 31<sup>st</sup> day of May, 2022)

**Appeal No.79/2022**

Appellant : M/s.Ernakulam Regional Co-Operative  
Milk Producers Union Ltd.  
P.B.No. 33, Tripunithura  
Kochi – 682 301.

By M/s. B.S.Krishnan Associates

Respondent : The Assistant PF Commissioner  
EPFO, Sub – Regional Office  
Bhavishya Nidhi Bhavan, Kaloore  
Kochi – 682 017.

This case coming up for hearing on 31.05.2022 and the same day this Tribunal-cum-Labour Court passed the following:

**ORDER**

Present appeal is filed from order dated 21.03.2022 issued by the respondent assessing damages U/s 14B of EPF & MP Act 1952 for belated remittance of contribution.

There is no delay in filing the appeal.

The appeal is admitted. The impugned order is stayed and the respondent is restrained from taking any coercive action for

recovery subject to the appellant remitting the interest demanded U/s 7(Q) of the Act, for the same period, within one month of receipt of this order, as there is no provision to challenge an order U/s 7Q of the Act.

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