



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

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

(Thursday the 9<sup>th</sup> day of June, 2022)

**Appeal No.81/2022**

Appellant : M/s. Vivekananda Memorial  
Public School  
Balaramapuram, Aralumoodu  
Trivandrum – 695 123

By Adv. Ajith S Nair

Respondent : The Assistant PF Commissioner  
EPFO, Regional Office  
Pattom  
Trivandrum – 695 004.

This case coming up for hearing on 09.06.2022 and the same day this Tribunal-cum-Labour Court passed the following:

**ORDER**

Present appeal is filed from order dated 29.09.2021 issued by the respondent assessing damages U/s 14B of EPF & MP Act 1952 for belated remittance of contribution.

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

The appeal is admitted. The impugned order is stayed and the respondent is restrained from taking any coercive action for recovery on the condition that the appellant shall remit the interest demanded U/s 7Q of the Act, for the same period, within a period of one month from the date of receipt of this order.

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.

Adjourned to 24.08.2022. Issue notice to parties.  
Respondent to enter appearance and file counter.

Sd/-

**(V.VIJAYA KUMAR)**  
Presiding Officer