

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

Date: 21-04-2026

**PRESENT: SUSHIL KUMAR-II,
PRESIDING OFFICER**

Appeal No. 26/2022

BETWEEN

M/s.Ideal Publications Trust (Regd),
Madhyamam Daily, Silver Hills
Calicut, Kerala-673 012.

... I Party / Appellant

AND

The Regional Provident Fund Commissioner
Employees Provident Fund Organization,
Regional Office, Bhavishyanidhi Bhavan,
P.B. No.1806, Eranjipalam P.O.,
Kozhikode-673 006.

... II Party / Respondent

Appearance

For the Appellant

M/s. C.B.Mukundan, Advocates

For the Respondent

Dr. Abraham P.Meachinkara, Advocate

This appeal has been filed by the Appellant against Order No. KR/KKD/11761/ENF-I(1)/Damages/2021-22/3643 dated 06.12.2021 of the Regional Provident Fund Commissioner, Kozhicode by which damages amounting to Rs.4,32,455/- was levied against appellant under Section 14B of the Act for the period 04/2020 to 06/2020. Further, the Respondent authority has also levied interest u/s.7Q amounting to Rs.4,49,023/- for belated remittance of statutory dues.

2. At the outset, the learned counsel appearing on behalf of the Appellant drew my attention to the letter dated 15.05.2020, placed at

Annexure-A4 of the paper book, and submits that the Respondent authority has imposed damages and interest on the Appellant in violation of directives of its own Head Office dated 15.05.2020 cited supra, issued by Addl. CPFC (Hqrs.) and the observation of the Hon'ble Supreme Court mentioned therein. He further submits that in the aforesaid letter, it is categorically mentioned that 'for any delay in payment of any contribution or administrative charges due for any period during the lockdown period, no proceeding should be initiated for levy of penal damages'. The learned counsel also submitted that the delay in payment of contribution was caused on account of Covid-19 pandemic period and due to lockdown. Therefore, the learned counsel pleaded that for the above reasons and on the basis of letter dated 15.05.2020 as per Annexure-A4, the impugned order passed by the Respondent is liable to be set aside.

3. On the other hand, the learned counsel for the Respondent supported the orders of the Respondent authorities.

4. Heard the learned counsel appearing on behalf of both the sides and perused the records. On perusal of the letter dated 15.05.2020 issued by Head Office of the Respondent department, it is very clear that for any delay in payment of any contribution or administrative charges due for any period during the lockdown period, no proceeding should be initiated for levy of penal damages. However, the Respondent authority without taking into consideration the directives issued by its Head Office, levied damages on the Appellant for the belated remittance of statutory dues during the lockdown period, which

is not sustainable in law. The order challenged by the Appellant in the present appeal u/s.7Q is dismissed as not maintainable.


ORDER

In view of the above discussion, the appeal filed by the Appellant is allowed. The Appellant is entitled for waiver of assessed amount of damages. The impugned order passed by the Respondent authority u/s.14B of the EPF & Miscellaneous Provisions Act, 1952 is set aside and the Respondent is directed to repay the amount of damages. Ordered accordingly.

Record be consigned to the record room.

Place: Ernakulam
Date: 21-04-2026




(SUSHIL KUMAR II)
Presiding Officer