

CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL-CUM-LABOUR COURT,

ERNAKULAM

Date: 22.04.2026

PRESENT: SHRI SUSHIL KUMAR-II,
PRESIDING OFFICER

APPEAL No. 06/2023

BETWEEN

M/s. Kerala Coir Workers Welfare Fund Board
Head office, Mullakkal
Alappuzha – 688 001

...

I Party / Appellant

AND

The Regional Provident Fund Commissioner,
Employees Provident Fund Organization,
Kaloor, Kochi – 682 017

...

II Party / Respondent

Appearance

For the Appellant

M/s. Ashok B Shenoy

For the Respondent

Adv. John Mani V

ORDER

This appeal has been filed by the Appellant against Order No. KR/KCH/15565/Penal Damages/2022/79 dated 6th July 2022 of the Assistant Regional Fund Commissioner, Kochi by which damages amounting to Rs. 3,10,337/- was levied against appellant under Section 14B of the Act.

2. The learned Counsel for the respondent pointed out that the appeal is barred by limitation. It is seen that the impugned order is dated 06.07.2022 and the appeal ought to have been filed before 05.11.2022. The limitation and the extended period of limitation granted by the Hon'ble Supreme Court of India in SuoMotu Writ Petition(Civil) No.3/2020 will not be applicable in the present case since the order of the Hon'ble Supreme Court in the above referred case is applicable only w.e.f. 15.03.2020, whereas the extended period of limitation in this case expired on 05.11.2022 itself and the appeal was filed on 09.01.2023.

3. As per Rule 7(2) of EPF Appellate Tribunal (procedure) Rules 1997 which is applicable for filing of appeals under Section 7(I) of EPF & MP Act, 1952, any person aggrieved by an order passed under the Act, may prefer an appeal to the Tribunal within 60 days from the date of issue of order provided that the Tribunal may if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within the prescribed period, extend the said period by a further period of 60 days. As per the above provision, appeal from an order issued under the provisions of the Act need to be filed within 120 days. There is no power to condone delay beyond 120 days under the provisions of the Act.

4. The Hon'ble High Court of Kerala considered the issue in **Dr.A.V.JosephVs APFC, 2009 (122) FLR184**. The Court observed that

“maximum period of filing appeal is only 120 days from the date of impugned order. When the statute confers the power on the authority to condone the delay only to a limited extend, it can never be widened by any court contrary to the intention of the law makers”.

The Hon'ble High Court of Kerala also examined the issue whether the EPF Appellate Tribunal can condone the delay beyond 120 days in **Kerala State Defence Service Co-operative Housing Society Vs Assistant P.F.Commissioner, 2015 LLR 246** and held that the employer is precluded from approaching the Tribunal after 120 days and Section 5 of Limitation Act, 1963 is not applicable to proceedings before the Tribunal.

In **M/s.PortShramik Co-operative Enterprise Ltd Vs EPFO, 2018 LLR 334 (Cal.HC)**, the Hon'ble High Court of Calcutta held that the limitation provided under Rule 7(2) of the Appellate Tribunal(Procedure) Rules, 1997 cannot be relaxed.


In **EPFO represented by Assistant P.F. Commissioner Vs K. NasiruddinBiri Merchant Pvt Ltd, 2016 LLR 367(Pat.HC)**, the assessment of dues U/s 7A of the Act to the tune of Rs.3,36,30,036/- was under challenge. EPF Appellate Tribunal

condoned the delay in filing the appeal and set aside the order. The Hon'ble High Court of Patna set aside the order of the Tribunal holding that the Tribunal has no power to condone delay beyond 120 days.

In view of the above decision, the appeal is dismissed as barred by limitation.

Place:Ernakulam
Date: 22.04.2026




(SUSHIL KUMAR-II)
Presiding Officer