



सत्यमेव जयते

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

Present: Sri **SUSHIL KUMAR-II**, Presiding Officer.

(Dated the 12th day of March, 2026)

Appeal No.44/2022

Appellant : M/s. The Kerala Ceramics Ltd.
Kundara
Kollam – 691 501

By Adv. Pallichal S K Pramod

Respondent : The Assistant PF Commissioner,
EPFO, Kollam

M/s. Pirappancode V S Sudheer

This case coming up for hearing on 12.03.2026 and the same day this Tribunal-cum-Labour Court passed the following:

ORDER

The present appeal is filed from Order No.KR/KLM/4998/PD/(7Q)2021-22 dated 14.02.2022 issued by the respondent demanding interest U/Sec 7Q of EPF and MP Act, 1952, for belated remittance of contribution.

On perusal of Sec 7(I) of the Act, it is seen that there is no provision U/Sec 7(I) to challenge an order issued U/s 7Q of the Act. The Hon'ble Supreme Court of India in **Arcot Textile Mills Vs RPF**,

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 U/s 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 U/s 7Q of the Act is not appealable.

Hence the appeal is dismissed as not maintainable.




(SUSHIL KUMAR-II)
Presiding Officer