



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

Present: Shri. Irfan Qamar, Presiding Officer.
(Thursday, the 09th day of November, 2023)

APPEAL No.121/2022

Appellant : M/s. Palakkad Co-Operative Arts &
Science College Ltd.
Olavakkode
Palakkad – 678 002

Adv.C. Anil Kumar

Respondent The Assistant PF Commissioner
EPFO, District Office,
Palakkad – 678 007.

Adv. Abraham P Meachinkara

This case coming up for final hearing on
09/11/2023 and this Tribunal-cum-Labour Court on same
day passed the following:

O R D E R

1. Present appeal is filed by the appellant under Sec 7(I) of EPF and MP Act challenging the impugned order dated 20/7/2022 passed by the Assistant Provident Fund Commissioner, Palakkad under Sec 14B.

2. Notice served upon the respondent. Respondent filed counter.

3. Appellant counsel submits that appellant is an education institution runned by a Co-operative society and it is imparting education to the students in plus two level courses, degree courses and Post Graduate courses offering computer courses approved by Government of Kerala. Appellant institution is unaided educational institution and due to insufficiency of the income generated, the institution was running on huge loss for past many years which accumulated above Rs. 421.28 lakhs. It is submitted that due to financial difficulty and Covid 19 restriction, the function of the appellant institution has been disrupted there was a delay in remittance of PF contribution for which respondent initiated proceeding under Sec 14B. The appellant has taken the ground that the impugned order has been passed without application of mind and it is not a reasoned order and it is devoid of any merit. It is submitted that the respondent has imposed damages in mechanical way without narrating any extenuating Circumstances to stick on to the rigid formula under Para 32A of EPF scheme. The

respondent failed to distinguish ground if mensrea while imposing the damages. Therefore prayed to set aside the order.

4. Heard the learned Counsel for the appellant and respondent. Peruse the records. Appellant has raised a debatable issue which requires consideration in the Appeal. Therefore appeal is admitted for consideration. List the matter for hearing on 25th January 2024.

Sd/-
(Irfan Qamar)
Presiding Officer

Appellant has also filed petition for stay with the prayer that during pendency of the appeal, the operation of impugned order passed by respondent authority be stayed because due to acute financial difficulty, appellant could not remit the EPF contribution in time for certain month and the circumstances prevailing were beyond the control of the appellant.

Appeal has also been admitted for consideration and while exercising the power under Rule 21 of the EPF Appellant

Tribunal Rules 97, the operation of the impugned order is stayed subject to remittance of 20% of the determined amount under Sec 14B. List the matter on 25th January 2024.

Sd/-

(Irfan Qamar)
Presiding Officer