



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

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

(Thursday the 21<sup>st</sup> day of January, 2021)

**IA nos.15 & 16/2021  
in  
Appeal No.68/2020**

Appellant : M/s.Envision Support Services  
CC.36/992, Senji Plaza  
Opp Lisie Hospital, Lisie Jn.  
Kochi - 682018

By Adv.S. Anilkumar

Respondent : The Assistant PF Commissioner  
EPFO, Regional Office, Kaloor  
Kochi - 682017

By Adv.Sajeev Kumar K. Gopal

This case coming up for admission on 21.01.2021 and the same day this Tribunal-cum-Labour Court passed the following:

**ORDER**

Present appeal is filed from an order issued U/s 7A of the EPF & MP Act assessing the provident fund dues payable to its employees. The appeal was admitted vide order dt.22.12.2020 on the condition that the appellant shall remit 50% of the assessed dues with the respondent within three weeks of the order, U/s 7(O) of the Act. As per Sec 7(O) the appeal can be admitted only if the appellant deposit 75% of the assessed

dues. The appellant was directed to produce proof of remittance on or before 21.01.2021.

The appellant filed this review application on the ground that the actual dues will be less than the amounts assessed as per impugned order. On a perusal of the impugned order it is seen that the appellant was given 19 opportunities, starting from 07.01.2016 to 24.01.2019, to produce the records before the respondent authority. The appellant attended the hearing on three occasions and failed to produce the complete documents. It is also seen that the assessment is made against employees deployed in two establishments only i.e., M/s.Future Life Style Fashion and M/s.Lisie Hospital. From the documents now filed along with the review application such as TDS statement, it is seen that the appellant was having manpower supply contract with M/s.Welcare Hospital and M/s.Welcare Medical and Educational Trust, during the relevant period. Hence the total dues required to be paid by the appellant will be much higher than the dues assessed as per the impugned order.

In a recent decision, the Hon'ble High Court of Kerala examined whether pre-deposit of 75% of the assessed dues is as required U/s 7(O) of the Act is mandatory for maintain the appeal. In **M/s.Central Travancore Specialists Hospital Vs Assistant Provident Fund Commissioner and others**, W.P.(C) no.9220/2020 vide its judgment dt.09.12.2020, citing the Division Bench decision of the High Court in **M/s.Muthoot Pappachan Consultancy Management Services Vs Employees**

**Provident Fund Organisation**, 2009 (1) KHC 362, the Hon'ble High Court held that 75% pre-deposit U/s 7(O) is mandatory for maintaining the appeal and reducing the same is exception. As already stated above, the pre-deposit is already reduced to 50%. Since the amount assessed is on regular wages and that too against the manpower deployed in two establishments, I don't find any merit in the review application.

In IA No.15/2021, the appellant pleaded for extension of time for remitting pre-deposit amount. The request is considered favourably and the time for making the pre-deposit is extended upto 31.03.2021 for the reasons stated in the petition. However it is clarified that if the appellant fails to make the pre-deposit within the extended time, the appeal will be dismissed without further notice to the appellant.

Taking into account all the above facts and legal position the appellant/petitioner failed to make out a case for review.

Hence the review petition is dismissed.

Sd/-  
(V. VIJAYA KUMAR)  
Presiding Officer