



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

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

(Wednesday the 17<sup>th</sup> day of August, 2022)

**APPEAL No.90/2022**

Appellant : M/s. Krishna Holiday Village,  
Amala Nagar,  
Thrissur – 680 553.

By Adv. C.B. Mukundan

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

By Adv. Thomas Mathew Nellimmootil

This case coming up for admission on 17/08/2022 and the same day this Tribunal-cum-Labour Court, passed the following:

**ORDER**

Present appeal is filed from order No.KR/KCH/21028/Penal Damages/2021/9059 dt. 10/02/2022 assessing damages U/s 14B of EPF & MP Act, 1952 (hereinafter referred to as 'the Act'.) for belated remittance of contribution for the period from 10/2004 to 11/2009 and 01/2010 to 11/2013. The appeal is filed on 06/11/2022. The total damages

assessed is Rs.1,95,124/-.The interest demanded U/s 7Q of the Act for the same period is also being challenged in this appeal.

2. When the matter was taken up for admission the learned Counsel for the respondent pointed out that the appeal is barred by limitation. It is seen that the impugned order dt.10/02/2022 and present appeal is filed on 28/06/2022. The learned Counsel for the appellant pointed out that the Hon'ble Supreme Court of India in Suo Motu W.P.(C) No.03/2020 vide its order dt. 10/01/2022 relaxed the limitation for filing the appeal by 90 days from 01/03/2022. The Hon'ble Supreme Court also clarified that if the period of limitation remaining with effect from 01/03/2022 is greater than 90 days the longer period shall apply in such cases. As per Rule 7 of EPF Appellate Tribunal (Procedure) Rules 1997 the appeal shall be filed within 60 days from the date of issue of the order and this Tribunal can further relax the limitation by another 60 days. Taking into account the directions of the Hon'ble Supreme Court the appeal is filed within the limitation period.

3. Hence the appeal against Sec 14B order is admitted. The impugned order is stayed subject to remittance of the interest demanded U/s 7Q of the Act within 30 days of this order.

4. The learned Counsel for the respondent pointed out that no appeal is maintainable from an order issued U/s 7Q of the Act. On a perusal of Sec 7(I) of the Act, it is seen that no appeal is provided from an order issued U/s 7Q of the Act. In **Arcot Textile Mills Vs RPFC**, AIR 2014 SC 295 the Hon'ble Supreme Court held that no appeal is provided from an order issued U/s 7Q of the Act. The Hon'ble High Court of Kerala in **District Nirmithi Kendra Vs EPFO**, W.P.(C) 234/2012 also clarified that no appeal can be prefer against an order issued U/s 7Q of the Act. In **M/s ISD Engineering School Vs EPFO**, WP(C) No. 5640/2015(D) and also in **St. Mary's Convent School Vs APFC**, WP (C) No. 28924/2016 (M) held that the order issued U/s 7Q of the Act is not appealable.

Hence the appeal is filed against Sec 7Q order is dismissed as not maintainable.

Sd/-

**(V. Vijaya Kumar)**  
Presiding Officer