



**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.93/2022**

Appellant : M/s. Choice Trading Corporation  
Private Ltd.,  
Choice House,  
P.V. Sreedharan Road  
Kumbalam P.O,  
Ernakulam – 682 506.

By Adv. Rajesh Vijayendran

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

By Adv. Thomas Mathew Nellimmoottil

This case coming up for final 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/10312/ Penal Damages /2022 /715 dt. 12/01/2022 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 01/04/1996 to 31/03/2014. The appeal is filed on 06/11/2022.

2. The learned Counsel for the appellant pointed out that the Hon'ble Supreme Court in Suo Motu W.P.(C) No. 03/2020 vide its order dt.10/01/2022 extended the limitation period by 90 days from 01/03/2022 and if the period of limitation as per the existing rules is beyond 90 days that longer period shall be allowed. According to the learned Counsel for the appellant the appellant is entitled for a limitation period of four months from 01/03/2022. Even after taking into account the above relaxation provide by the Hon'ble Supreme Court it is seen that the appeal is barred by limitation.

3. The learned Counsel for the appellant pleaded that there was delay in initiating the process U/s 14B of the Act. The learned Counsel for the respondent argued that there is no limitation as far as assessment of damages U/s 14B is concerned. The Hon'ble Supreme Court in **RPFC Vs KT Rolling Mills Pvt Ltd**, 1995 (10) LLJ 882, **Hindustan Times Vs Union of India**, 1998 (1) LLJ 682, and **M/s K. Street Lite Electric Corporation Vs RPFC**, 2001 (1) LLJ 1703 held that there is no limitation provided U/s 14B of the Act and therefore introducing the concept of

limitation in Sec 14B will be in violation of the legislative intention. The Hon'ble Supreme Court also pointed out that the delay in default related even to the contribution of the employees share which money, the respondent after deduction from the wages of the employees, must have used for its own purpose at the cost of those for whose benefit it was meant. Any different stand would only encourage the employers to thwart to object of the Act.

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

Sd/-

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