



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

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

(Wednesday the 10<sup>th</sup> day of August, 2022)

**Appeal No.87/2022**

Appellant : M/s. Brocade India Polytex Ltd.  
KINFRA, IITP  
Menonpara Road  
Kanjikode East P.O.  
Palakkad – 678621.

By Adv. P.A. Saleem

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

By Adv.(Dr.)Abraham.P.Meachinkara

This case coming up for hearing on 10.08.2022 and the same day this Tribunal-cum-Labour Court passed the following:

**ORDER**

Both sides are represented.

The appeal is filed from orders issued under Sec 14B and 7Q. According to the learned Counsel, he is disputing the levy only for the month of 11/2017. The rest of the amount as per the impugned orders are already paid.

On perusal of Sec 7(I) of the Act, it is seen that there is no provision under Sec 7(I) to challenge an order issued under Sec 7Q of the Act. The Hon'ble Supreme Court of India in **Arcot Textile Mills Vs RPFC**, 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 under Sec 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 under Sec 7Q of the Act is not appealable. However, the appellant may approach the respondent authority and he shall waive the same, in case there is duplication in payment of contribution for 11/2017, as claimed by the appellant.

The appeal is admitted and the impugned orders are stayed until further order.

Adjourned to 20.09.2022 for counter.

Sd/-

**(V.VIJAYA KUMAR)**  
Presiding Officer