



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

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

(Friday the 13<sup>th</sup> day of August, 2021)

**APPEAL No.517/2019**

(Old No. ATA 616 (7) 2008)

Appellant

M/s TDB Central School,  
Kadakkal,  
Kollam – 691 536.

Adv. C.M.Stephen

Respondent

The Assistant PF Commissioner  
EPFO, Regional Office,  
Parameswar Nagar  
Kollam – 691 001.

Adv. Pirappancode V.S.Sudheer &  
Adv. Megha A

This case coming up for final hearing on  
09/08/2021 and this Tribunal-cum-Labour Court on  
13/08/2021 passed the following:

**O R D E R**

Present appeal is filed from order No.KR / KLM/  
25017 / Enf.I(2) / 2008 / 1957 dt.29/04/2008 assessing dues  
U/s 7A of EPF and MP Act, 1952 (hereinafter referred to as ‘the

Act') for the period from 06/2003 to 02/2008. The total dues assessed is Rs.6,05,137.35/-.

2. The appellant, Travancore Devaswom Board Central School Kadakkal, Kollam is an educational institution with affiliation from Central Board of Secondary Education, New Delhi. Travancore Devaswom Board is a Charitable Trust constituted for solely for religious purposes. This trust is a semi-governmental institution devoted to the administration of a group of temples situated at the Travancore area of Kerala State. In the appellant school, the Travancore Devaswom Board has only a patronage whereas the management and the administration thereof are vested with the Principal and management committee members. The appellant is an independent entity. The appointment, placement, remuneration etc., of the staffs are being conducted by the appellant. The appellant has its own source of finance. A true copy of the income and expenditure statement for the financial year 2005 to 2008 are produced and marked as Exbt.E5 series. The receipt and payment account of the appellant institution for the above period is produced as Exbt.E6 series. The respondent covered the appellant establishment along with the Travancore

Devaswom Board Central schools at Chakkuvally and Vettikavala for the purpose of coverage. The respondent also admitted that the appellant establishment had less than 20 employees as on the date of coverage. A return in Form 12A prepared by the Enforcement Officers of the respondent also admits this fact. True copy of the Form 12A is produced and marked as Exbt.E7. In the Exbt.E2 the respondent had taken a contention that these 3 educational institutions are an integrated whole whereas the Exbt.E1 order can be seen as pertaining to only the appellant establishment. The enquiry conducted U/s 7A of the Act was in violation of principles of natural justice. The Exbt.E2 order is only an administrative order which is issued on an experimental basis. The appellant establishment has no relationship with other 2 establishment and therefore cannot be clubbed with other institutions.

3. The respondent filed counter denying the allegations in the appeal memorandum. The appellant, Travancore Devaswom Board Central School, Chakkuvally, Travancore Devaswom Board Central School, Vettikavala and Travancore Devaswom Board Central School, Kadakkal are 3 schools under the sole management of Travancore Devaswom Board. The

appellant establishment was brought under the purview of the Act w.e.f.01/07/2005 subject to verification of records. It was seen that Travancore Devaswom Board Central School, Chakkuvally has already been brought under the provision of the Act under code No.KR/25017 and it was also seen that all schools are under the same trust i.e. Travancore Devaswom Board. The respondent also noticed that the combined employment strength of the schools crossed 20 on 18/06/2003. Therefore all these schools were brought under the purview of the Act under a single code number KR/25017 w.e.f.18/06/2003. The respondent authority issued summons dt.19/02/2008 fixing an enquiry on 04/02/2008 to finalise the date of applicability and to secure compliance. A representative of the appellant attended the hearing and sought adjournment. The enquiry was adjourned to 19/03/2008 and on 19/03/2008 the Principal of the appellant establishment attended the enquiry and submitted a representation for allotment of a separate code number to the establishment for administrative convenience. On the request of the appellant a separate code number was allotted to the establishment. The appellant also agreed that the provident fund dues reported by the

Enforcement Officer for the period from 06/2003 to 02/2008 is on the basis of the records maintained by them, and therefore there is no dispute regarding the same. The Principal of the appellant establishment also assured to pay the amount after consulting the Secretary of Travancore Devaswom Board. Accordingly the impugned order is issued. Since the appellant failed to remit the amount assessed as per the impugned order, the respondent recovered the amount from the appellant establishment. The Principal of the appellant establishment agreed to submit the return within 1 month. He did not raise any dispute regarding the assessment or applicability before the respondent authority. However the appellant filed an appeal before the EPF Appellate Tribunal which was dismissed. However on request of the appellant the appeal was restored to file by the EPF Appellate Tribunal for giving a fair opportunity to the appellant. During the 7A enquiry the request made by the appellant was to allot separate code number for administrative convenience which was agreed to by the respondent authority. The impugned order was issued after giving adequate opportunity to the appellant and there is no violation of the principles of natural justice. The Hon'ble High Court of Delhi in

***All India Association for Christian Higher Education Vs Presiding Officer, EPF Appellate Tribunal and another,*** W.P.(C) No.6679/2000, held that a registered society engaging more than 20 persons and running different institutions will come with the provisions of the Act. A similar case filed by Travancore Devaswom Board Central School, Chakkuvally disputing applicability was dismissed by the EPF Appellate Tribunal in ATA No.615(7)2008 vide its order dt.02/09/2011.

4. The main contention in this appeal is that the employment strength of the appellant establishment never reached 20 and therefore the appellant establishment is not coverable under the provision of the Act. It is seen that the respondent covered 3 Travancore Devaswom Board Central schools at Kadakkal, Chakkuvally and Vettikavala vide coverage memo dt.08/02/2008 w.e.f.18/06/2003. Since the appellant establishment failed to comply with the provision, the respondent initiated an enquiry U/s 7A of the Act. The appellant did not dispute the coverage of the provisional assessment of dues. The only request before the respondent authority was to provide a separate code number to the appellant establishment for administrative convenience. Accordingly the respondent

authority gave a sub code number to the appellant establishment for administrative convenience. The appellant during the proceedings agreed to comply with the provisions by remitting the contribution and also by filing returns. Since the appellant failed to remit the contribution the respondent recovered the amount from the appellant establishment. In the meanwhile the appellant establishment along with other schools independently filed appeals before EPF Appellate Tribunal. Appeal No.ATA 615(7)2008 filed by the Principal of M/s. Travancore Devaswom Board Central School, Chakkuvally, one of the schools covered along with the appellant was dismissed by the EPF Appellate Tribunal vide order dt.02/09/2011. Another school involved in the coverage i.e., M/s. Travancore Central School, Vettikavala has also not complied w.e.f.06/2003. The Appeal No.431/2018 filed by the said school was also dismissed by this Tribunal vide order dt.28/06/2019. The appellant also has taken the same or similar stand that the appellant establishment was not having 20 employees at the time of coverage and it cannot be clubbed along with other schools for the purpose of coverage. Surprisingly the appellant had not taken any such stand before the respondent authority

U/s 7A of the Act. Further the appellant admitted coverage and also the assessment and agreed to remit the contribution and file the returns .Hence the respondent authority did not consider the question of coverage since no dispute is raised by the appellant before the respondent authority. The prospectus of Travancore Devaswom Board Central school at Chakkuvally, Kadakkal and Vettikavala very clearly indicates the relationship between Travancore Devasom Board and the institutions. It reads as follows

“Travancore Devaswom Board, the renowned Charitable Trust of Kerala, was constituted in 1950 for the administration of holy temples of Travancore and for the welfare of the devotees. It is also engaged in the promotion of multifarious public utility services such as education, cultural activities, temple arts etc. The board has already been running 5 Colleges, 18 Schools and 2 Kalapeethas. However, considering the present demand from the general public and the elite alike, the Board has launched a new venture in the realm of education, by setting up certain Central Schools. We started 3 such Schools



at selected centres, viz, Kadakkal, Chakkuvally and Vettikavala where required facilities are available. The sublime motive is to maintain excellence in every field in these institutions meant to cater to the interests of aspiring students”.

The above narration would clearly established the relationship of the Travancore Devaswom Board and the 3 educational institution which are clubbed and covered for compliance under the provision of the Act. In ***M/s Noor Niwas Nursery Public School Vs RPFC, JT 2001 Supreme Court 157***, the Hon’ble Supreme Court held that where 2 units are run by the same society it will satisfy the requirement of coverage if the combined employment strength reached 20. The Hon’ble High Court of Karnataka in ***Sree Narayana Guru English Medium School Management Vs Regional PF Commissioner, Mangalore***, 1998 2LLJ 1996 held that 3 schools established and managed by the same management constituted single establishment though closure of 1 does not affect others.

5. It is seen that the appellant was giving adequate opportunity by the respondent authority U/s 7A before the impugned order is issued. Though the appellant attended the

hearings, the only request given in writing by the appellant before the respondent authority was to give an independent code number for administrative convenience. The request was conceded by the respondent authority and a separate sub code number was allotted to the appellant for administrative convenience. Hence the claim of the appellant that there is conflict in the coverage memo and the assessment order is not correct as separate code numbers is allotted as per the request of the appellant.

6. In view of the findings given above I do not find any infirmity in the impugned order issued by the respondent and therefore I am not inclined to interfere with the impugned order.

Hence the appeal is dismissed.

Sd/-  
**(V. Vijaya Kumar)**  
Presiding Officer