



सत्यमेव जयते

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

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

(Tuesday the 6<sup>th</sup> day of October, 2020)

**APPEAL No.191/2018**

Appellant : M/s.Group 7 Guard (India) Pvt Ltd  
CC-32/426, Near Pallissery Junction  
Pallissery Road, Palarivattom  
Kochi - 682025

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

By Adv. S. Prasanth

This case coming up for final hearing on 02.03.2020 and this Tribunal-cum-Labour Court on 06.10.2020 passed the following:

**ORDER**

Present appeal is filed from order no.KR/KCH/24895(7A)/ENF-3(4)/2018 dt.02.04.2018 assessing dues U/s 7A of EPF& MP Act (hereinafter referred to as 'the Act') for the period from 10/2015 to 12/2016. The total dues assessed is Rs.9,91,326/-.

2. The appellant is a private limited company covered under the provisions of the Act. When the employment strength reached 20 the

appellant voluntarily approached the respondent for registration under the Act. The respondent initiated an enquiry U/s 7A alleging non-enrollment of certain employees. The appellant agreed that all the employees will be enrolled to provident fund. In the impugned order the appellant has taken the date of joining of Mr.Parveend Kumar Singh as 01.10.2015 where as his date of joining is only January 2017. Similarly the date of joining of Mr. Suresh Kumar is February 2017 whereas the respondent in the impugned order has taken his date of joining as 01.10.2015. Further the respondent has taken full month salary even when the employee worked only for part of the month.

3. The respondent filed counter denying the above allegations. The respondent received a complaint from Inland Waterways Authority of India Contract Employees Union that the employees placed by the appellant with Inland Waterways Authority of India at Kochi were not extended provident fund benefits. The list included 31 employees. Based on the complaint, an Enforcement Officer was deputed to conduct investigation on the complaint. The Enforcement Officer submitted a detailed report dt.30.06.2017. On the basis of the report an enquiry was initiated U/s 7A. The appellant was provided adequate opportunity before the impugned order was issued. The appellant, during the course of enquiry agreed that he will enroll all the employees to provident fund except the two who had already left the job.

The appellant also produced records in respect of those two employees. The records produced before the 7A authority was not tallying with the report given by the Enforcement Officer and it was seen that the records are manufactured by the appellant for the purpose of the enquiry. On conclusion of the enquiry, the respondent found that 18 employees were not enrolled to the Fund from 10/2015.

4. The major part of the dispute in the impugned order is already resolved as the appellant has admitted the liability and remitted the contribution. The dispute that is required to be resolved is only with regard to enrollment of two employees. In the impugned order itself the respondent had elaborately narrated why he has taken the date of enrollment of those two employees w.e.f. 01.10.2015 instead of 01.01.2017 as claimed by the appellant. After perusal of the records produced by the appellant and hearing arguments advanced by the learned Counsel for the respondent I do not find any reason to interfere with the assessment order issued by the respondent.

For the reasons stated above, the appeal is dismissed.

Sd/-

(V. Vijaya Kumar)  
Presiding Officer