



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

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

(Wednesday the 15th day of September, 2021)

Appeal No.314/2019

(Old No.980(7)2015)

Appellant : M/s.Jeevan Telecasting Corporation Ltd
Rashtra Deepika Building
Palarivattom
Kochi – 682025

By Adv.C.B.Mukundan

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

By Adv.Sajeevkumar K. Gopal

This case coming up for hearing on 15.09.2021 and on the same day this Industrial Tribunal-cum-Labour Court issued the following:

ORDER

Present appeal is filed from order no.KR/KC/19608/ENF-III(4)/2015/2448 dt.21.05.2015 assessing dues U/s 7A of the EPF & MP Act, 1952 for the period from 04/2014 to 07/2014 and evaded wages for the period 07/2012 to 03/2014. The total dues assessed is Rs.8,34,661/-.

2. The appeal was admitted vide order dt.26.11.2019 subject to the condition that the appellant shall deposit regular dues of Rs.4,95,775/- assessed as per the impugned order with the respondent within one month from the date of the order, in accordance with Sec 7(O) of the Act. On the request of the appellant the matter was adjourned on many occasions. When the matter is finally taken up today, the learned Counsel for the respondent submitted that the Sec 7(O) deposit as directed by this Tribunal is not remitted by the appellant. The learned Counsel for the appellant submitted that he has no instructions from the appellant. As per Sec 7(O) the appellant was required to deposit 75% of the assessed dues. However, in the special circumstances pleaded by the Counsel for the appellant, the pre-deposit was reduced to the admitted liability of Rs.4,95,775/- and the appellant was directed to produce proof of deposit on or before 19.02.2020. The appeal was posted on various dates for confirmation of 7(O) deposit. On 15.09.2021 the learned Counsel for the respondent confirmed that 7(O) amount is not remitted by the appellant.

3. As per Sec 7(O) of the Act, "No appeal by the employer shall be entertain by a Tribunal unless he has deposited with it 75% of the amount due from him asdetermined by an Officer referred to in Sec 7A provided that the Tribunal may for reasons to be recorded, waive or

reduce the amount to be deposited under this section". In **M/s. Muthoot Pappachan Consultancy and Management Services Vs. Employees Provident Fund Organization and Others**, 2009(1)KHC 362 the Division Bench of the Hon'ble High Court of Kerala held that the deposit of 75% U/s 7(O) of EPF Act is a pre-condition for maintaining the appeal and not a condition for staying the operation of the order under appeal.

4. The appeal was admitted on 26.11.2019 on the condition that the appellant shall deposit the admitted liability of Rs.4,95,778/- of the assessed dues with the respondent within one month and produce proof of remittance on or before 19.03.2020. Even after more than two years the appellant failed to comply with the 7(O) requirement being the admitted provident fund liability.

Hence the appeal is dismissed as not maintainable.

Sd/-
(V. Vijaya Kumar)
Presiding Officer