



सत्यमेव जयते

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

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

(Monday the 26<sup>th</sup> day of July, 2021)

**APPEAL Nos.326/2019 & 391/2019  
(Old nos.1277(7)2015 & 1326(7)2015)**

Appellant : M/s.Sree Narayana Guru Memorial  
Educational & Cultural Trust  
Thirumalabhagom P.O.  
Thuravoor  
Alappuzha - 688540

By Adv.R. Sankarankutty Nair

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

By Adv.Sajeev Kumar K. Gopal

This case coming up for final hearing on 09.07.2021 and this Tribunal-  
cum-Labour Court on 26.07.2021 passed the following:

**ORDER**

**Appeal no.326** is filed from order no.KR/KC/21344/ENF-2(2)/2015/5860  
dt.17.07.2015 assessing dues U/s 7A of EPF & MP Act, 1952 (hereinafter referred  
to as 'the Act') for the period from 07/2013 to 04/2014. The total dues assessed  
is Rs.8,61,891/-.

2. **Appeal no.391/2019** is filed from order no.KR/KC/21344/ENF-2(2)/2015/8340 dt.26.08.2015 assessing dues U/s 7C of EPF & MP Act,1952 for the period from 08/2005 to 12/2011 on remand by EPF Appellate Tribunal, New Delhi . The total dues assessed is Rs.19,89,672/-.

3. The appellant raised common issues and therefore both the appeals are heard together and disposed by a common order.

4. The appellant is an education institution covered under the provisions of the Act w.e.f. 01.08.2005. The appellant was remitting contribution in respect of the regular employees. The Enforcement Officer who conducted the inspection of the appellant establishment submitted a report stating that there is non enrollment for the period 04/2011 to 08/2011. The respondent initiated enquiry U/s 7A and determined the amount for the period from 08/2005 to 12/2011 in respect of 350 employees. The appellant challenged the said order before the Hon'ble EPF Appellate Tribunal, New Delhi in ATA no.732(7)2012. The Tribunal vide its order dt.25.02.2014 set aside the 7A order and remand the matter for redetermination of dues after verification of records. The respondent conducted fresh enquiry and issued the impugned order directing the appellant to enroll the non enrolled employees and also assessing the dues.

5. The respondent filed counter denying the above allegations in the appeal memorandum. It was pleaded by the learned Counsel for the

respondent that the appellant admitted the liability as per Exbt.R1 proceedings of enquiry and accordingly the impugned orders were issued. When the appeal was taken up for final hearing on 16.04.2021, the learned Counsel for the appellant submitted that though the appellant has some disputes regarding the impugned orders, the management of the appellant has decided to remit the contributions as per the impugned orders. When the matter was finally taken up on 09.07.2021, the learned Counsel for the appellant submitted that part of the assessed amount had already remitted been paid and the balance amount will be remitted shortly.

6. Considering the fact that the appellant has agreed to comply with the impugned orders, it is felt that there is nothing left in these appeals to be adjudicated on merit.

Hence the appeals are dismissed.

Sd/-  
(V. Vijaya Kumar)  
Presiding Officer