



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

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

(Thursday the 10th day of March, 2022)

Appeal No.34/2022

Appellant : M/s.Mathruka Pracharanalayam Ltd
XL/VIII/51, Perandoor Road
Elamakkara
Kochi - 682026

By Adv.C.B.Sreekumar

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

This case coming up for admission on 10.03.2022 and the same day this
Tribunal-cum-Labour Court passed the following:

ORDER

Present appeal is filed from order no.KR/KCH/13159/2021/742
dt.04.02.2022 issued by the respondent assessing damages U/s 14B of EPF & MP
Act, 1952, for belated remittance of contribution for the period from
01.04.2017 to 28.02.2020. The interest demanded U/s 7Q of the Act for the
same period is also being challenged in the appeal.

The appeal is filed within the time limit and there is no delay.

The appeal against Sec 14B order is admitted. The impugned order U/s 14B is stayed until further orders and the respondent is restrained from taking any coercive action for the recovery of the damages subject to the appellant remitting the interest U/s 7(Q) of the Act, within a period of one month from today.

On perusal of Sec 7(I) of the Act, it is seen that there is no provision U/s 7(I) to challenge an order issued U/s 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 U/s 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 U/s 7Q of the Act is not appealable. Hence the appeal against Sec 7Q order is dismissed as not maintainable.

Issue notice to the respondent to appear and file counter on 22.06.2022.

Sd/-

(V. VIJAYA KUMAR)
Presiding Officer