



सत्यमेव जयते

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

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

(Monday the 21st day of March, 2022)

Appeal No.36/2022

Appellant : M/s. Kerala State Co-op. Coir Marketing
Federation Ltd. No. 679,
Coirfed Regional Office
PB No. 255, Jew Town, Mattanchery
Kochi – 682 002.

By Adv. Suraj S

Respondent : The Assistant PF Commissioner
EPFO, Regional Office
Bhavishya Nidhi Bhavan, Kaloor
Kochi – 682 017

This case coming up for admission on 21.03.2022 and the same day this
Tribunal-cum-Labour Court passed the following:

ORDER

Present appeal is filed from an order dated 03.11.2021 issued by the
respondent under Sec 14B of the EPF and MP Act 1952, assessing damages for
belated remittance of contribution for the period from 10/2009 to 01/2014,
04/2014 to 08/2014 and 10/2015 to 09/2019.

There is delay in filing the appeal. The delay is condoned in view of the
directions of the Hon'ble Supreme Court of India.

The main ground pleaded by the appellant is that there is no intentional delay and mensrea in belated remittance of contribution. The ground of mensrea in Sec 14B proceedings is no more relevant after the decision of the Hon'ble Supreme Court dated 23.02.2022 in Civil Appeal No. 2136/2012. 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 **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 7Q order is dismissed as not maintainable.

The appeal is admitted. The impugned order is stayed and the respondent is restrained from taking any recovery action against Sec 14B order, subject to remittance of interest demanded under Sec 7Q of the Act for the same period, within a period of two months from the date of receipt of this order as no appeal is provided from a demand under Sec 7Q.

Issue notice to the respondent to enter appearance and file counter on or before 01/06/2022.

Sd/-
(V. VIJAYA KUMAR)
Presiding Officer