



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

सत्यमेव जयते

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

(Tuesday the 1<sup>st</sup> day of June, 2021)

**Appeal No.418/2019**

(Old No.79(7)2016)

Appellant

M/s.National Hospital  
[A unit of Moidu's Medicare Pvt Ltd]  
I.G.Road  
Kozhikode - 673001

By Adv. K. Hemachandran

Respondent

The Assistant PF Commissioner  
EPFO, Sub Regional Office  
Iranhipalam  
Kozhikode - 673006

By Adv.(Dr.)Abraham P. Meachinkara

This case coming up for hearing and this Industrial Tribunal-cum-Labour Court issued the following order:

**ORDER**

Present appeal is filed from order no.KR/KK/14448/ENF-1(III)/2015-16/7556 dt.21.10.2015 assessing dues U/s 7A of the EPF & MP Act, 1952 against non enrolled employees and evaded wages for the period from 09/2014 to 06/2015. The total dues assessed is Rs.24,44,275/-.

2. The appeal was admitted vide order dt.27.02.2020 subject to the condition that the appellant shall deposit 30% of the assessed dues U/s 7(O) of the Act with the respondent within one month from the date of the order. 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 30% and the appellant was directed produce proof of deposit on or before 23.04.2020. The appeal was posted on various dates. There was no representation for the appellant and no confirmation regarding pre-deposit. The learned Counsel for the respondent filed a memo dt.01.06.2021 stating that the appellant failed to remit the pre-deposit amount U/s 7(O) as on 31.05.2021.

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 27.02.2020 on the condition that the appellant shall deposit 30% of the assessed dues with the respondent within one month and produce proof of remittance on or before 23.04.2020. Even after more than one year the appellant failed to comply with the 7(O) requirement even after the pre-deposit is reduced to 30% from 75% as required U/s 7(O).

Hence the appeal is dismissed as not maintainable.

Sd/-

(V. Vijaya Kumar)  
Presiding Officer