



सत्यमेव जयते

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

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

(Friday the 8<sup>th</sup> day of April, 2022)

**Appeal No.47/2022**

Appellant : The Manager  
Little Flower School  
Sreekandapuram  
Kannur - 670631

By Adv.R. P. Remesan

Respondent : The Assistant PF Commissioner  
EPFO, Regional Office  
Fort Road  
Kannur - 670001

This case coming up for admission on 08.04.2022 and the same day this Tribunal-cum-Labour Court passed the following:

**ORDER**

Present appeal is filed from an order issued by the respondent U/s 14B of EPF & MP Act, 1952 assessing damages for belated remittance of contribution for the period from 06/2016 to 02/2021.

There is no delay in filing the appeal.

The appeal is admitted. The impugned order is stayed and the respondent is restrained from taking any coercive action for recovery of the said amount, subject to the condition that the appellant shall remit the interest demanded U/s 7Q of the Act within a period of one month from the date of this order.

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.

Issue notice to the respondent to enter appearance and file counter on 15/06/2022.

Sd/-  
(V. VIJAYA KUMAR)  
Presiding Officer