



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

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

(Thursday the 21<sup>st</sup> day of April, 2022)

**Appeal No.53/2022**

Appellant : M/s.Aqua Geno Exim  
Keltron Road, Aroor  
Alappuzha - 688534

By Adv.R. Sankarankutty Nair

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

This case coming up for admission on 21.04.2022 and the same day this Tribunal-cum-Labour Court passed the following:

**ORDER**

Present appeal is filed from order no.KR/KCH/19724/ Penal Damages/2021/252 dt.16.04.2021 issued by the respondent assessing damages U/s 14B of EPF & MP Act, 1952 for belated remittance of contribution. The interest demanded U/s 7Q of the Act is also being challenged in the appeal.

The appeal is filed beyond limitation period provided under the Act. however the delay is condoned in view of the direction of the Hon'ble Supreme Court of India.

The appeal filed against Sec 7Q order is not maintainable as there is no provision U/s 7(I) of the Act to file an appeal from Sec 7Q order.

The appeal against Sec 14B is admitted. The impugned order U/s 14B of the Act is stayed and the respondent is restrained from taking any coercive action for the recovery, subject to the condition that the appellant shall remit the interest demanded U/s 7Q within a period of one month of receipt 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.

Adjourned to 27.07.2022 for the respondent to enter appearance and file counter. Issue notice to parties.

Sd/-  
(V. VIJAYA KUMAR)  
Presiding Officer