



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

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

(Friday the 22nd day of April, 2022)

Appeal No.55/2022

Appellant : M/s.Sitaram Auto Sales & Services
Patturaickal
Thiruvambady
Thrissur - 680022

By Adv.P. Ramakrishnan &
Adv.C. Anil Kumar

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

This case coming up for admission on 22.04.2022 and the same day this Tribunal-cum-Labour Court passed the following:

ORDER

Present appeal is filed from order no.KR/KCH/15794/ Penal Damages/2021/347 dt.10.03.2021 issued by the respondent U/s 14B of EPF & MP Act, 1952 assessing damages for belated remittance of contribution.

The appeal is filed within the time limit.

The appeal is admitted. The impugned order is stayed and the respondent is restrained from taking any coercive

action for recovery of the damages on the condition that the appellant shall remit the interest demanded U/s 7Q of the Act for the same period, as no appeal is maintainable against on the demand of interest.

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