



सत्यमेव जयते

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

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

(Monday the 23<sup>rd</sup> day of May, 2022)

**Appeal No.64/2022**

Appellant : M/s.Janatha Tile Works Ltd  
Moonniyar  
Tirurangadi  
Malappuram - 676311

By Adv.Rajesh Nair

Respondents : 1. The Central Board of Trustees  
EPFO, Bhavishyanidhi Bhavan  
14, Bhikaji Cama Palace  
New Delhi – 110066

2. The Assistant PF Commissioner  
EPFO, Regional Office  
Eranjipalam P.O.  
Kozhikode - 673006

This case coming up for admission on 23.05.2022 and the same day this Tribunal-cum-Labour Court passed the following:

**ORDER**

Present appeal is filed from order dt.07.03.2022 issued by the respondent assessing damages U/s 14B of EPF & MP Act for belated remittance of contribution.

The appeal is filed in time.

The appeal is admitted. The impugned order is stayed the respondent is restrained from taking any coercive action for recovery, until further orders, subject to remittance of interest demanded U/s 7Q of the Act within a period of one month from the date of receipt of this order, as no appeal is maintained against an order issued U/s 7Q of the Act.

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 appear and file counter on 26.08.2022.

Sd/-  
(V. VIJAYA KUMAR)  
Presiding Officer