

**CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL/EMPLOYEES PROVIDENT FUND**  
**APPELLATE TRIBUNAL, JABALPUR**

**EPF Appeal No.- 247/2017**

**Present – P.K. Srivastava**

**H.J.S. (Retd.)**

**RVR Technologies Ltd.,  
 Plot No. 4, New Industrial Area,  
 Mandideep, Raisen – 462046 (M.P.)**

**Appellant**

**Vs.**

**Assistant Provident Fund Commissioner,  
 Employees' Provident Fund Organisation,  
 59, Arera Hills,  
 Bhopal – 462011(M.P.)**

**Respondent**

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**Shri Uttam Maheswari : Learned Counsel for Appellant.**

**Shri J.K. Pillai : Learned Counsel for Respondent.**

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**JUDGMENT**

**(Passed on 08<sup>th</sup> day of August, 2025)**

The present appeal is directed against two orders of the Respondent Authority passed under section 14-B and 7-Q of the Employees Provident Fund & Miscellaneous Provisions Act, 1952 (hereinafter referred to as the 'Act'), whereby the Respondent Authority has recorded a finding that the Appellant Establishment has defaulted deposit of EPF dues of its employees for the period from 08/2008 to 08/2016 and has assessed the damage/penalty under section 14-B of the Act amount at Rs. 3,14,756/-, by a separate order on the same date passed by the Respondent Authority under section 7-Q of the Act, for the same period the Respondent Authority has assessed the interest for the delayed deposit at Rs. 2,34,899/-.

**The facts connected** in brief are mainly that the Appellant Establishment is covered under the Act and has been allotted separate PF Code- MP/7211 in which it has been depositing PF contributions with respect to its employees a composite notice under section 7-Q & 14-B of the Act was issued by the Respondent Authority on 03.07.2017. The Appellant Establishment appeared and after enquiry, two separate orders one under section 14-B and other under section 7-Q of the Act were

passed by the Respondent Authority on 10.11.2017 which are bad in law according to Appellant Establishment, hence this appeal.

**Grounds of Appeal**, taken in memo of appeal, are mainly that the impugned findings and assessments are bad in law and fact have been recorded incorrectly without appreciating the factual and legal position and in ignoring the fact that the assessments have been opened after three years of default which is itself in violation of Departmental Circular No. POCELL/3[3]90/DAM dated 15.10.1990 which provides that case of damage should be settled within three years. The impugned order has been passed without assigning any reasons for the findings and without considering the fact that there was no deliberate delay in deposit of PF dues and ignoring the submission of the Appellant Establishment, hence bad in law. The impugned order is not a speaking order, is perverse and is a result of non-application of mind on the part of Respondent Authority.

**Defending the impugned order and assessment, the Respondent Authority has taken a case** that the present appeal has been filed against two separate orders passed under section 14-B & 7-Q of the Act. There is no provision of appeal against order under section 7-Q of the Act, hence the appeal. So far as, it relates to order under section 7-Q of the Act is not maintainable.

It is further the case of the Respondent Authority that the Appellant Establishment failed to remit PF dues of its employees within stipulated time as provided under section 38(1) of the *Employees Provident Fund Scheme, 1952* for the period from 08/2008 to 08/2016, hence proceedings were initiated under section 14-B & 7-Q of the Act. According to the respondent side, the Act is beneficial legislation, the money received as interest and penalty is invested by the organization in government security earning interest and is distributed among its members. The proceedings were conducted legally and after giving full opportunity to the Appellant Establishment the impugned orders have been passed.

The Appellant Establishment has filed rejoinder in which they have mainly reiterated their case.

I have heard argument of Learned Counsel Mr. Uttam Maheswari for the Appellant Establishment and Mr. J. K. Pillai Learned Counsel for Respondent Authority. Both the sides have filed written arguments which are part of record I have gone through the record in light of argument oral and written.

Learned Counsel for the Appellant Establishment has placed a reliance on judgment of ***Hon'ble High Court of Meghalaya in the case of Regional Provident Fund Commissioner v/s North Eastern Electric Power Corporation; W.A. No. 52/2024***, this is a division bench judgment it has been observed at Page 13 of the judgment that the Regional Provident Fund Commissioner shall ascertain amount of penalty or damages payable by the Appellant Establishment for the period of three

years only, in the referred case there was a default in deposit of PF dues by the establishment for a period from April, 1996 to March, 2014.

Learned Counsel for respondent has submitted that the direction in the reported judgment has been given in a particular circumstance of the case and cannot be applied in every case.

In my considered view, interest of justice will be served in remanding the matter to the Respondent Authority with a direction to consider and decide the matter in light of the referred case.

As regards the argument with respect to maintainability of the appeal against order under section 7-Q of the Act, since there is no such provision under the Act the appeal so far as it relates to section 7-Q of the Act is held not maintainable the Appellant Establishment is at liberty to seek remedy before proper forum.

**No other point was pressed.**

**On the basis of above discussion and findings, the matter deserves to be remanded to the Respondent Authority to decide it afresh after hearing both the sides, in the light of observations made in the order.**

**ORDER**

**Setting aside the impugned order dated 10.11.2017, the matter is remanded to the Respondent Authority to decide it afresh after hearing both the sides, in the light of observations made in the order.**

**The appeal so far as it relates to section 7-Q of the Act is held not maintainable the Appellant Establishment is at liberty to seek remedy before proper forum.**

**No order as to cost.**

**Date:- 08/08/2025**

**P.K. Srivastava  
(Presiding Officer)**

**Judgment Signed, dated and pronounced.**

**Date:- 08/08/2025**

**P.K. Srivastava  
(Presiding Officer)**