

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

**EPF Appeal No.- 166/2017**

**Present – P.K. Srivastava**

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

**M/s Madhya Pradesh Rajya  
Van Vikash Nigam**

**Appellant**

**Vs.**

**Assistant Provident Fund Commissioner,  
Indore**

**Respondent**

---

**Shri N.K. Salunke : Learned Counsel for Appellant.**

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

---

**JUDGMENT**

**The present appeal is directed against** the order of the Respondent Authority dated 07.08.2015, by which Respondent Authority recorded evidence that the Appellant Establishment had defaulted deposit of EPF dues of its employees within the period 15.04.2009 to 27.01.2015 and ahs held the Appellant Establishment liable for interest Rs. 9,15,550/- under Section 7q of the Act.

**A preliminary objection has been raised** by the Respondent Authority in its counter to the appeal about the maintainability of the appeal.

**I have heard Learned Counsel** Mr. N.K. Salunke for Appellant Establishment and Mr. J.K. Pillai for Respondent Authority on his preliminary objection and have gone through the record. Parties have filed written arguments also which are part of record. I have gone through the written arguments as well.

**Learned Counsel for Respondent Authority has referred to Section 7Q of the Act which has been reproduced as follows:**

***7-Q. Interest payable by the employer. -The employer shall be liable to pay simple interest at the rate of twelve per cent. per annum or at such higher rate as may be specified in the Scheme on any amount due from him under this Act from the date on which the amount has become so due till the date of its actual payment:***

*Provided that higher rate of interest specified in the Scheme shall not exceed the lending rate of interest charged by any scheduled bank.*

**Section 7I of the Act referred to by Learned Counsel for Respondent Authority is also been reproduced as follows :**

**7-I. Appeals to Tribunal.-**

- (1) *Any person aggrieved by a notification issued by the Central Government, or an order passed by the Central Government or any authority, under the proviso to sub-section (3), or sub-section (4), of section 1, or section 3, or sub-section (1) of section 7-A, or section 7-B [except an order rejecting an application for review referred to in sub-section (5) thereof], or section 7-C, or section 14-B, may prefer an appeal to a Tribunal against such notification or order.*
- (2) *Every appeal under sub-section (1) shall be filed in such form and manner, within such time and be accompanied by such fees, as may be prescribed.*

From perusal of the above noted provisions it is established that no appeal against order under Section 7(Q) of the Act is maintainable before this Tribunal. Learned Counsel for Appellant Establishment could not show any provision or judgment on the point that such an order is liable before Tribunal. Infact, an order under Section 7(Q) of the act is an order which is consequential to order under Section 7A of the Act holding the liability of the establishment to deposit EPF dues of its employees if that order is not challenged or is final between the parties, a consequential order under Section 7(Q) of the Act cannot be challenged in the appeal.

**On the basis of above discussion and findings, the appeal is held not maintainable before this Tribunal and hence stands disposed accordingly.**

### **ORDER**

**Appeal dismissed.**

**No order as to cost.**

**Date:- 09/06/2025**

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

**Judgment Signed, dated and pronounced.**

**Date:- 09/06/2025**

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