

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE K.VINOD CHANDRAN

MONDAY, THE 9TH DAY OF MARCH 2015/18TH PHALGUNA, 1936

WP(C).No. 7366 of 2015 (U)  
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PETITIONER(S):  
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M/S.CITY CO-OPERATIVE HOSPITAL,  
VATTAMPOYIL, WEST KALLAI, KOZHIKODE-673003  
REPRESENTED BY THE PRESIDENT  
PALAKANDY MOIDEEN AHAMMED,  
AGED 75 YEARS, S/O. AHAMMED KOYA HAJI.

BY ADVS.SRI.R.SUDHISH  
SMT.M.MANJU  
SMT.B.PREETHA

RESPONDENT(S):  
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1. THE ASSISTANT PROVIDENT FUND COMMISSIONER  
EMPLOYEES PROVIDENT FUND ORGANIZATION  
BHAVISHIANIDHI BHAVAN, POST BOX NO.1806  
ERANHIPALAM POST, KOZHIKODE-673006.
2. EMPLOYEES PROVIDENT FUND APPELLATE TRIBUNAL  
REPRESENTED BY THE REGISTRAR, SCOPE, MINAR  
CORE-2, 4TH FLOOR, LAKSHMI NAGAR  
NEW DELHI-110 092

BY SRI.THOMAS MATHEW NELLIMOOTTIL,SC, P.F.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 09-03-2015, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

WP(C).No. 7366 of 2015 (U)  
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APPENDIX

PETITIONER(S)' EXHIBITS  
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EXHIBIT P1: COPY OF THE ORDER PASSED BY THE IST RESPONDENT UNDER SECTION 14B EMPLOYEES PROVIDENT FUND AND MISCELLANEOUS PROVISIONS ACT, DATED 3.12.2014.

EXHIBIT P2: COPY OF THE ORDER PASSED UNDER SECTION 7Q OF THE EMPLOYEES PROVIDENT FUND AND MISCELLANEOUS PROVISIONS ACT, 3.12.2014.

EXHIBIT P3: COPY OF THE LETTER ISSUED BY THE IST RESPONDENT DATED 20.2.2015.

EXHIBIT P4: COPY OF THE RELEVANT PAGES OF THE PASSBOOK OF THE PETITIONER'S ACCOUNT IN KOZHIKODE DISTRICT CO-OPERATIVE BANK LIMITED SHOWING THE RECOVERY OF THE AMOUNT.

EXHIBIT P5: COPY OF THE APPEAL MEMORANDUM (WITHOUT ANNEXURES) ALONG WITH THE STAY PETITION AND PETITION TO CONDONE THE DELAY.

//True Copy//

P.A. To Judge

**K.VINOD CHANDRAN, J**

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W.P.(C).No. 7366 of 2015  
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Dated 9<sup>th</sup> March, 2015  
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**JUDGMENT**

Petitioner is aggrieved with the orders passed by the Assistant Provident Fund Commissioner produced at Exts.P1 & P2 for damages under Section 14B as also interest under 7Q of the EPF & MP Act, 1952. Admittedly, no appeal could be filed from an order imposing 7Q interest as has been held by the Supreme Court in **M/s.Arcot Textiles Mills Ltd. v. Regional Provident Fund Commissioner and others (A.I.R. [2014] SC 295).**

2. With respect to the damages under Section 14B, an appeal is provided under the Act and the petitioner has invoked the remedy by Ext.P5 within the time stipulated under the Act.

3. Considering the above circumstances, it is directed that the demand with respect to

Section 14B shall be kept in abeyance till the interim application in the appeal or the appeal itself is considered, whichever is earlier. However, the said stay shall be applicable only on the petitioner satisfying the amount due as per Section 7Q of the Act. Petitioner is also granted two months' time to satisfy the said amount failing which recovery shall be proceeded against to recover the amount due under Section 7Q as also Section 14B. On the satisfaction of the amounts the bank attachment shall be released. The amounts attached as per Ext.P4 shall be given credit in the 7Q dues and only the balance shall be demanded from the petitioner.

The writ petition stands disposed of as above.

**Sd/-**

**K.VINOD CHANDRAN**  
**Judge**

Mrcs

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