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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
Date of decision: 25th August, 2021
+ **W.P.(C) 9019/2021 & CM APPLs. 28034-35/2021 & 28076/2021**
M/S RAJIV GANDHI CANCER INSTITUTE AND RESEARCH
CENTRE Petitioner
Through: Ms. Shruti Munjal, Advocate.
versus
REGIONAL PROVIDENT FUND COMMISSIONER, DELHI
(NORTH) Respondent
Through: Mr. Shivanath Mahanta, Advocate.
CORAM:
JUSTICE PRATHIBA M. SINGH

Prathiba M. Singh, J.(Oral)

1. This hearing has been done through video conferencing.
2. In this writ petition, the challenge is to the impugned order dated 5th April, 2021 by which an order under Section 7Q of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 (*hereinafter, 'EPF Act'*) computing interest amount of Rs. 27,39,507/- is under challenge.
3. Ms. Shruti Munjal, ld. counsel submits that the Petitioner – Establishment was assessed under Section 7A and the assessment under Section 7A was issued on 24th September, 2019. Following the judgment of the Supreme Court in *The Regional Provident Fund Commissioner (II) West Bengal v. Vivekananda Vidyamandir & Ors [Civil Appeal No. 6221/2011, decided on 28th February, 2019]*, thereafter, in order dated 24th September, 2019, the Respondent had proposed imposition of damages and interest. The relevant portion of the said order is set out below:

“The employers in respect of the Establishment are further directed to immediately file the statutory returns in respect of all the employees.

It is, however, added that in case the Establishment has concealed any facts and subsequently they come to the notice of this office, the department will be at liberty to initiate fresh inquiry under Section 7-A for the period under inquiry and the Establishment will be liable to pay liability as determined by the department.

The Establishment is also liable to pay the amount of interest @ 12% as provided under Section 7-Q from the due date till the actual date of payment. This assessment under section 7-A shall be without prejudice to any demand raised under section 14B of EPF & MP Act, 1952.

This order is without prejudice to any other action that may lie under the provisions of the Act for which the employer in respect of the Establishment has rendered himself liable.”

4. Subsequent to the order passed under Section 7A a notice was issued by the Respondents on 16th October, 2020 for defaults in the period from 1st April, 2017 to 10th October, 2020, which is stated to have been received on 20th October, 2020, and the establishment was asked to show cause as to why damages under Section 14B and interest under Section 7Q ought not to be imposed. Hearings were thereafter conducted before the authority and finally, vide order dated 9th February, 2021, the authority came to the conclusion that the establishment is liable to pay damages and interest on the dues assessed under Section 7A. This was a common order passed on both the issues on 9th February, 2021. The said order is set out below:

“With reference to the submission of the establishment with regard to para 2 of Annexure D to their letter dated 27.10.2020 relating to the Hon’ble Supreme Court judgment dated 28.02.2019 in Civil Appeal No. 6221/2011, it is absolutely misleading and incorrect interpretation

of the issue. The Hon'ble Supreme Court has only reiterated the well establishment issue which was time and again maintained by various orders of EPF authorities and upheld, by various High Courts. But since the establishments did not wish to adhere to this and preferred to raise the matter to the Hon' ble Supreme Court vide the present appeals (referred in the ibid judgment).

Further, the Hon'ble Madras High Court in its judgment dated 01.10.2020 in W.P. No. 31515/2019, W.P. No. 949/2020, W.M.P. No. 31713/2019 & W.M.P. No. 1151/2020 had affirmed the judgment of the Hon'ble Supreme Court mentioning that there should be no prospective overruling. unless it was so indicated in a particular decision.

Hence, the contention of the establishment not to levy penal damages & interest on the dues assessed u/s 7A of the Act against the establishment prospectively does not hold any ground. Hence, the matter is closed for further inquiry and the establishment is directed to deposit the penal damages & interest amounts immediately."

5. In response to this order, since there was no computation of the damages and the interest, the Establishment wrote letters on 1st March, 2021 and 6th March, 2021 to the Respondent-Authority. However, no response was forthcoming, leading to the Establishment filing an appeal before Tribunal under Section 7I. The appeal was filed in April, 2021 and was first listed for hearing only on 20th July, 2021 due to the Covid-19 pandemic. However, in the meantime, two separate orders were passed on 5th April, 2021 and 8th April, 2021 under Section 7Q and Section 14B. The same were received by the Establishment in mid-April, 2021. When the appeal was then

listed before the Tribunal on 20th July, 2021, the Tribunal imposed an interim stay on the order under Section 14B. Since separate orders were issued before the matter was listed before the Tribunal, the Establishment was permitted to amend its memo of appeal before the Tribunal. The present writ petition has, therefore, been filed challenging the imposition of interest under Section 7Q vide order dated 5th April, 2021.

6. The submission of Ms. Shruti Munjal, Id. counsel is that the order imposing interest ought to be stayed in view of the fact that damages under Section 14B have already been imposed and the judgment in *Vivekananda Vidyamandir (supra)* was rendered by the Supreme Court only in February, 2019, which lead to the passing of the assessment order dated 24th April, 2019. Thus, interest ought not to be levied in the present case.

7. Mr. Mahanta, Id. counsel appearing on behalf of the Respondents submits that, firstly, order dated 9th February, 2021 was merely a daily order which was passed inadvertently in the absence of the Legal Officer who was not there to assist the Commissioner concerned. Thus, the said order ought not to be held against the Department. Secondly, he submits that the legal position as held in *Vivekananda Vidyamandir (supra)* is the settled legal position for several years. Thus, the demand was not a result of the said judgment and the Management was aware that interest and damages would be levied.

8. The question as to whether interest is liable to be paid would be on the merits of the dispute. This Court put a query to counsels as to why the Petitioner ought not to be allowed to challenge the impugned demand under Section 7Q, before the Tribunal itself where the challenge to the Section 14B demand is pending, in view of *Arcot Textiles Mills Ltd. v. Regional*

Provident Fund Commissioner & Ors., (2013) 16 SCC 1.

9. Mr. Mahanta submits that *Arcot Textiles (supra)* is clear to the extent that if the orders are passed separately and are not composite in nature, no appeal is maintainable against the demand of interest under Section 7Q. Thus, he submits that in view of *Arcot Textiles Mills (supra)*, the Tribunal has refused to grant a stay in respect of Section 7Q and has only entertained the appeal in respect of Section 14B. Mr. Mahanta, ld. counsel, further submits that the judgment of the ld. Division Bench of this Court in *M/s Net 4 India Limited vs. Union of India & Anr. [W.P.(C) 6673/2016, decided on 2nd August, 2016]* clearly holds that an appeal would not be maintainable if an independent order is passed under Section 7Q. The judgment in *M/s Net 4 India (supra)* has been challenged and the same is pending adjudication before the Supreme Court. Ld. counsel also places reliance on the judgment of the Full Bench of this Court in *Roma Henny Securities Services Pvt. Ltd. v. Central Board of Trustees, E.P.F. Organization through Assistant P.F. Commissioner, Delhi (North) [W.P.(C) 831/2012, decided on 12th September, 2012]*, which has been remanded back for adjudication by the Supreme Court vide order dated 27th February, 2019 in *Civil Appeal No. 6592/2014* titled *Central Board of Trustees v. Roma Henny Securities Services Pvt. Ltd.*. Thus, it is submitted that no opinion should be rendered in the writ petition on the issue of Section 7Q.

10. Finally, reliance is placed by Mr. Mahanta, ld. counsel on a recent order dated 9th November, 2020 of the CGIT, Delhi in *Appeal No. D-1/28/2020* titled *GAPL Automotive Ltd. v. APFC Delhi (East)*, wherein pursuant to a remand order dated 1st September, 2020 passed in *W.P.(C) 5864/2020* titled *GAPL Automotive Pvt. Ltd. v. APFC*, the Tribunal has

taken the view that an order under Section 7Q cannot be challenged before the Tribunal. He also relies upon the judgment of the Guahati High Court in ***W.P. No. 30(K) of 2016*** titled ***Shri Lhousakhotuo Vimero v. The State of Nagaland & Ors.*** where the High Court has held that if a Tribunal lacks inherent jurisdiction, it cannot be bestowed with jurisdiction by any other mechanism. Mr. Mahanta, ld. counsel also relies upon paragraph 17 of the ***Arcot Textiles Mills (supra)*** to argue that if the order under Section 7Q is a separate order, it is not appealable under Section 7I.

11. The question that arises at this stage, at the outset is as to whether the order passed under Section 7Q ought to be treated as a composite order with the order passed under Section 14B of the EPF Act, in terms of the judgment of the Supreme Court in ***Arcot Textiles Mills Ltd. (supra)***.

12. As per the scheme of the EPF Act, the EPF Authority passes an order under Section 7A, after holding an inquiry, if it is found that the employer has not deposited the amounts in terms of the Act. The order passed under Section 7A is appealable under Section 7I. In order to ensure compliance by employers with the provisions of the EPF Act in depositing the provident fund amounts for the welfare of their employees, there are certain stringent provisions that were introduced. These provisions were meant to dissuade employers from not making/delaying deposits on behalf of employees. Two such provisions are Section 7Q and Section 14B.

13. Once the amount due by the employer is determined under Section 7A, the authority commences an inquiry under Section 7Q to determine as to whether interest would be liable to be paid on the belated or non-deposit of EPF dues. In addition, under Section 14, various penalties can be imposed on the employer. Under Section 14B, penalty can be levied on the employer,

in the form of damages not exceeding the amount of arrears, for default in contributing to the provident fund. The question as to whether interest under Section 7Q would be liable to be paid once penalty by way of damages has been imposed under Section 14B is not the subject matter of this petition. The said issue is stated to be pending before a Full Bench of this Court in ***Roma Henney (supra)***.

14. The EPF Authority, while determining the amount due under Section 7A, has the option to levy interest at that stage itself under Section 7Q. However, it is noticed that on most occasions, after the determination under Section 7A, a fresh inquiry is initiated for demanding interest and for imposition of penalty in the form of damages under Section 14B. An order passed under Section 14B is appealable to the Tribunal under Section 7I. However, no appellate remedy is provided in respect of a demand of interest raised against the employer under Section 7Q. There are several petitions filed before various High Courts challenging the demand for payment of interest imposed in terms of Section 7Q. Therefore, in case of orders passed under Sections 7Q and 14B, two forums i.e., the Tribunal and the High Court in a writ petition, adjudicate whether the demand for damages and interest, respectively, is valid or not.

15. The question as to whether a demand under Section 7Q is appealable to the Tribunal or not was considered by the Supreme Court in ***Arcot Textiles Mills Ltd. (supra)***. In the said case, the Supreme Court was dealing with an appeal from the Madras High Court wherein the High Court had held that the order of the EPF Authority raising a demand for interest under Section 7Q would have to first be assailed in appeal before the Tribunal and not by way of a writ petition. In ***Arcot Textiles Mills Ltd. (supra)***, while

dealing with the scheme of the EPF Act and the appealable nature of the said order, the Supreme Court observed as under:

*“12. This court in **Maharashtra State Cooperative Bank Limited v. Assistant provident Fund Commissioner and others** while interpreting the expression “any amount due from an employer” has opined as follows:-*

“The expression “any amount due from an employer” appearing in sub-section (2) of Section 11 has to be interpreted keeping in view the object of the Act and other provisions contained therein including sub-section (1) of Section 11 and Sections 7-A, 7-Q, 14-b and 15(2) which provide for determination of the dues payable by the employer, liability of the employer to pay interest in case the payment of the amount due is delayed and also pay damages, if there is default in making contribution to the Fund. If any amount payable by the employer becomes due and the same is not paid within the stipulated time, then the employer is required to pay interest in terms of the mandate of Section 7-Q. Likewise, default on the employer’s part to pay any contribution to the Fund can visit him with the consequence of levy of damages.”

13. We have referred to the aforesaid decision only for the purpose of the levy of interest under Section 7Q is a part of the sum recoverable under Section 11 (2) of the Act, and it is an insegregable part of the total amount due from employer.

14. At this juncture, it is relevant to state that the tribunal was constituted at a later stage. Section 7I provides for appeals to the tribunal. The said provision reads as follows:-

“7I. 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 7A, or section 7B except an order rejecting an application for review referred to in sub-section (5) thereof, or section 7C, or section 14B, 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.”

15. On a perusal of the aforesaid provision it is evident that an appeal to the tribunal lies in respect of certain action of the Central Government or order passed by the Central Government or any authority on certain provisions of the Act. We have scanned the anatomy of the said provisions before. On a studied scrutiny, it is quite vivid that though an appeal lies against recovery of damages under Section 14B of the Act, no appeal is provided for against imposition of interest as stipulated under Section 7Q. It is seemly to note here that Section 14B has been enacted to penalize the defaulting employers as also to provide reparation for the amount of loss suffered by the employees. It is not only a warning to employers in general not to commit a breach of the statutory requirements but at the same time it is meant to provide compensation or redress to the beneficiaries, i.e., to recompense the employees for the loss sustained by them. The entire amount of damages awarded under Section 14B except for the amount relatable to administrative charges is

to be transferred to the Employees' Provident Fund. (see **Organo Chemical Industries and another v. Union of India and others**).

16. Presently we shall refer to 7Q of the Act. It is as follows:-

“7Q. 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.”

17. Ms. Aparna Bhat, learned counsel for the respondent Nos. 1 to 3 would contend that the payment of interest by the employer in case of belated payment is statutorily leviable and a specified rate having been provided, the authority has no discretion and, therefore, it is only a matter of computation and there cannot be any challenge to it. Be it noted, it was canvassed by the said respondents before the High Court that an appeal would lie against an order passed under 7Q. On a scrutiny of Section 7I, we notice that the language is clear and unambiguous and it does not provide for an appeal against the determination made under 7Q. It is well settled in law that right of appeal is a creature of statute, for the right of appeal inheres in no one and, therefore, for maintainability of an appeal there must be authority of law. This being the position a provision providing for appeal should neither be construed too strictly nor too liberally, for if given either of these extreme interpretations, it is bound

*to adversely affect the legislative object as well as hamper the proceedings before the appropriate forum. Needless to say, a right of appeal cannot be assumed to exist unless expressly provided for by the statute and a remedy of appeal must be legitimately traceable to the statutory provisions. If the express words employed in a provision do not provide an appeal from a particular order, the court is bound to follow the express words. To put it otherwise, an appeal for its maintainability must have the clear authority of law and that explains why the right of appeal is described as a creature of statute. (See: **Ganga Bai v. Vijay Kumar and others, Gujarat Agro Industries Co. Ltd. v. Municipal Corporation of the City of Ahmedabad and Ors., State of Haryana v. Maruti Udyog Ltd. and others, Super Cassettes Industries Limited v. State of U.P. and another, Raj Kumar Shivhare v. Assistant Director, Directorate of Enforcement and another, Competition Commission of India v. Steel Authority of India Limited and another**).*

16. After recording the legal position and the submissions made, the Supreme Court held as under:

“18. At this stage, it is necessary to clarify the position of law which do arise in certain situations. The competent authority under the Act while determining the moneys due from the employee shall be required to conduct an inquiry and pass an order. An order under Section 7A is an order that determines the liability of the employer under the provisions of the Act and while determining the liability the competent authority offers an opportunity of hearing to the concerned establishment. At that stage, the delay in payment of the dues and component of interest are determined. It is a composite order. To elaborate, it is an order passed under Section 7A and 7Q

together. Such an order shall be amenable to appeal under Section 7I. The same is true of any composite order a facet of which is amenable to appeal and Section 7I of the Act. But, if for some reason when the authority chooses to pass an independent order under Section 7Q the same is not appealable.”

Thus, as per *Arcot Textiles (supra)*, the position that emerges is:

- i. An order passed under Sections 7A and 7Q together, is a composite order and is appealable under Section 7I;
- ii. If any other composite order is passed, one facet of which is appealable, then even qua the other facet for which appeal is not provided, the appeal would be maintainable, if the order is composite;
- iii. If an independent order is however passed, no appeal would be maintainable in respect of the interest component under Section 7Q.

17. In *Arcot Textiles Mills Ltd. (supra)*, the Supreme Court was dealing with a standalone demand under Section 7Q. Thus, if an independent order is passed under Section 7Q, no appeal would lie and the only remedy that would then be available is in the form of a writ petition, the scope of which would be very limited.

18. The present petition was also heard with W.P.(C) 8485/2021 where a similar issue of composite orders under Section 7Q and 14B was raised. In the said petition, it was shown that the practice being followed in other EPF offices, as also in the CGIT, Mumbai, is that common orders are being passed under Sections 7Q and 14B. Even if separate orders under Sections 7Q and 14B are passed, the CGIT, Mumbai has taken the view in *CGIT-*

2/EPFA/51 of 2019 titled **M/s Hindustan Petroleum Corporation Ltd., Mumbai v. RPFC & Ors.** that the same would be appealable in view of the composite nature of the order. The CGIT, Delhi too in **Gorkha Securities v. RPFC, Delhi North** has admitted an appeal challenging separate orders passed under Sections 7Q and 14B and observed as under:

“Heard. Validity of the impugned order has been assailed on several factual and legal grounds which requires thorough examination of the record. It has been urged on behalf of the appellant that there was common proceedings under Section 14-B and 7-Q of the Act and however the Competent Authority bifurcated the order two parts, resulting in passing two orders as aforesaid. It is fairly settled that in case composite order is passed under Section 14-B and 7-Q of the Act, in that eventuality appeal under Section 7-1 of the Act is maintainable before this Tribunal. Hence, same is admitted for hearing subject to all just exceptions. ...”

19. The question that therefore arises in this case is whether in this case, the order under Section 7Q is an independent order or is it a composite order along with the order under Section 14B. To decide this issue, some facts are relevant to be noted.

20. The Petitioner runs a Cancer Centre in Delhi. When the demand was made by the authorities under Section 7A, it accepted the demand and deposited the same with the Authorities. In the assessment order under Section 7A, the Authority held that the Petitioner-establishment would be liable to pay simple interest at the rate of 12% p.a. under Section 7Q and the same would be without prejudice to any demand which may be raised under Section 14B. In the said assessment order, the computation of interest was

not made. However, thereafter, an inquiry was initiated which culminated in the order dated 9th February, 2021. A perusal of this order would show that the Department had clearly held the Petitioner liable for both payment of interest and damages, therein. The RPFC directed the establishment to deposit both, the penal damages and the interest amount. However, the actual amounts were not computed or mentioned.

21. Thereafter, separate orders were passed on 5th April, 2021 and 8th April, 2021 under Section 7Q and Section 14B computing the amounts payable. The said orders considered the representation of the Petitioner-establishment for waiver/deduction of penal damages and interest under Section 14B and Section 7Q. The representation of the establishment was rejected and the amounts of interest and damages were computed.

22. The Petitioner had, prior to the issuance of orders dated 5th April, 2021 and 8th April, 2021, filed an appeal before the CGIT challenging the common order dated 9th February, 2021. It was after the filing of the said appeal that the two orders dated 5th April, 2021 and 8th April, 2021 computing the amounts were issued. A perusal of both the orders shows that the initial order was common. The representation for waiver of both amounts was contained in a common communication. The decision to not grant the waiver was also taken simultaneously. These facts are in fact recorded in the order dated 20th July, 2021. The Petitioner, however, sought leave of the Tribunal to amend the appeal to restrict the challenge to the damages imposed under Section 14B. The present writ petition has been filed as regards the interest imposed under Section 7Q.

23. Before adjudicating the issue at hand, it needs to be noted that the manner in which the EPF Authority firstly determines the amount due under

Section 7A and thereafter, starts a completely new inquiry under Section 7Q as also under Section 14B, leads to enormous delays for the parties concerned. However, the journey does not end here. After determination of the amounts under Section 7Q and Section 14B, if demands are raised, the employer is to approach the Tribunal to appeal the order under Section 14B and approach the High Court, by way of a writ petition, to appeal the order under Section 7Q. Such an approach has various disadvantages. It firstly leads to multiplicity of proceedings filed before the Tribunal and before the High Courts. There is duplicity of legal representation in both forums and a possibility of contradictory findings being rendered. If the High Court's decision is rendered earlier, it influences the decision of the Tribunal under Section 14B in some way or the other. On the other hand, if the Tribunal adjudicates on the demand under Section 14B earlier, the same may or may not be placed before the High Court and will again lead to separate and independent determinations. Once the Tribunal decides the validity and legality of the demand under Section 14B, the employer can again challenge the same under Article 226/227 before the High Court. This entire process results in enormous confusion, duplicity, inconvenience and harassment to employers and is counter-productive to the employee's interest.

24. Thus, when the inquiry is common, the show cause notice is common, the reply is common and even the proceedings are common, the mere passing of two separate orders on the same date would not render the proceedings under Section 7Q and Section 14B independent of each other. The entire attempt of the Authority appears to be to somehow ensure that the employer is not able to avail of the remedy of appeal, as permitted by the decision of the Supreme Court in *Arcot Textiles Mills Ltd. (supra)*. Such an

approach cannot be condoned by this Court. In the administration of justice, it has to be ensured by this Court, both in its power of superintendence and judicial review, that an Authority operating under a statute conducts itself in a manner that does not result in multiplicity and duplicity of proceedings which are likely to result in precious judicial time being expended, both before the Tribunal and before the Court. The possibility of contradictory approaches and conflicting findings would also be required to be curtailed. Thus, after determination of the amounts due under Section 7A, once the Authority proceeds to raise demands under Sections 7Q and 14B, it would be in the fitness of things that the employer is not made to face multiple proceedings and its remedies are not curtailed.

25. In fact, the Id. Division Bench of this Court in *M/s Net 4 India Limited vs. Union of India & Anr. [W.P.(C) 6673/2016, decided on 2nd August, 2016]* clearly holds that when interest under Section 7Q is included in an order passed under Section 14B, the same could be appealed under Section 7I. The relevant observation of the Id. Division Bench is set out below:

*“14. The Supreme Court in **Arcot Textile Mills Limited** (supra) had examined the scope and ambit of an order u/s 7Q and 7-I. After exhaustively examining the said provisions it was held that an appeal would not be maintainable against an order passed under Section 7Q, but when interest under Section 7Q is included in the order passed under Section 7A, 7B or Section 14B, the same could be made subject matter of challenge in the appeal, when an appeal is preferred against an order passed under the said sections.”*

26. Both, in the case of proceedings under Section 7Q and Section 14B,

the Authorities are required to hear the employer. In *Arcot Textiles Mills Ltd. (supra)*, the Supreme Court has rejected the submission that computation of interest is only an arithmetic calculation. Thus, when both demands under Sections 7Q and 14B require the employer to be heard and common proceedings are held, the passing of separate orders is completely avoidable. In fact, for the reasons stated above, the Authority ought to encourage the passing of composite orders rather than formal independent orders only to prevent the employer from challenging the order under Section 7Q before the Tribunal.

27. Insofar as the order dated 9th November, 2020 passed by the CGIT, Delhi in *Appeal No. D-1/28/2020* titled *GAPL Automotive Ltd. v. APFC Delhi (East)*, is concerned, the said order was pursuant to the order passed by this Court on 1st September, 2020 in *W.P.(C) 5864/2020* titled *GAPL Automotive Pvt. Ltd. v. APFC*, wherein a direction was given to the CGIT, Delhi to pass a comprehensive order on merits. The order passed by the CGIT, Delhi appears to be on the issue of maintainability rather than on merits. The same would have no binding effect on the decision in the present case.

28. Considering the fact that the initial imposition of interest under Section 7Q was contained in the order passed under Section 7A and thereafter, in a common order which was passed on 9th February, 2021 holding the Establishment liable even under Section 14B, the mere fact that the computation was made in two separate orders would not render the orders independent. The Tribunal is already seized of the appeal *qua* the damages imposed under Section 14B. A common notice having been issued, a common inquiry having been conducted, proceedings having been held in

a common manner and a common order dated 9th February, 2021 having been passed, this Court is of the opinion that the Petitioner ought to challenge the order under Section 7Q before the Tribunal rather than by way of a writ petition before this Court. The order dated 9th February 2021 along with the computation orders dated 5th April, 2021 and 8th April, 2021 are 'composite orders' in terms of the binding precedent in *Arcot Textiles Mills (supra)*. Accordingly, the Petitioner is directed to either file a fresh appeal or to amend the existing appeal to add a challenge to the interest imposed under Section 7Q, which shall be considered by the Tribunal in accordance with law.

29. Parties to appear before the CGIT on 20th September, 2021. The CGIT shall consider any prayer for interim relief in respect of the Section 7Q demand, on the said date. Until then, no coercive steps shall be taken against the Petitioner in respect of the interest amount imposed under Section 7Q of the EPF Act.

30. With these observations the petitions and all pending applications are disposed of.

PRATHIBA M. SINGH
JUDGE

AUGUST 25, 2021/dj/mw/T
(corrected and released on 31st August, 2021)