**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

2025:PHHC:086491

(223) **CWP-13271-2000**
Decided on : 16.07.2025

Regional Provident Fund Commissioner, Haryana ……Petitioner(s)

Versus

The Employees Provident Fund Appellate Tribunal, New Delhi & another ……Respondent(s)

CORAM : HON'BLE MR.JUSTICE HARSIMRAN SINGH SETHI

Present: Mr.Sandeep Goyal, Advocate for the petitioner (s).

None for respondent No.2.

HARSIMRAN SINGH SETHI, J. (Oral)

1. In the present petition, challenge is to the order dated 17.04.2000 (Annexure P-4) passed by respondent No.1-Appellate Tribunal.

2. Learned counsel for the petitioner submits that an order was passed by Regional Provident Fund Commissioner under Section 14-B of the Employees' Provident Fund & Misc. Provisions Act, 1952 (for short, the '1952 Act'), holding the respondent No.2-Company liable for the interest on delayed payments of Provident Fund contributions as detailed in the order dated 28.09.1999 (Annexure P-2), requiring the respondent No.2-Company to pay a sum of Rs.24,698/-. Learned counsel further submits that against the said order, an appeal was preferred which came to be decided by the Appellate Tribunal vide impugned order dated 17.04.2000 (Annexure P-4) whereby though the appeal was dismissed but the authorities concerned were restrained from recovering the interest on the delayed payments under Section 7-Q of the 1952 Act, which is not permissible as no order under Section 7-Q of 1952 Act

had been passed upto the date of deciding of the appeal and even otherwise an order passed under Section 7-Q of the 1952 Act is not appealable under Section 7-I of the Act.

3. Learned counsel for the petitioner submits that once, no order had been passed under Section 7-Q of the Act, restraining the authority concerned from passing the said order, was beyond jurisdiction of the Appellate Tribunal hence, the impugned order dated 17.04.2000 (P-4) is liable to be set aside to the said extent.

4. No one has appeared on behalf of the respondents.

5. I have heard learned counsel for the petitioner and has gone through the record with his able assistance.

6. Once the order passed under Section 14B of the 1952 Act by the Provident Fund Commissioner has been upheld by the Appellate Tribunal and upto the said date, no order under Section 7-Q of the 1952 Act to impose interest on such delayed payments of Provident Fund contributions has been passed, no order was required to be passed by the Appellate Tribunal as the controversy before the Appellate Tribunal was not qua the liability of interest upon respondent No.2. The direction given in the appeal to the Regional Provident Fund Commissioner not to pass any order under Section 7-Q of the 1952 Act is taking away the jurisdiction of the authorities concerned which vest with them to impose penalty of interest in the deserving cases.

7. Further, the Appellate Tribunal was sitting in appeal and any order even if passed under Section 7-Q of the Act is not appealable. The Appellate Tribunal, even otherwise, could not decide the issue qua imposition of interest keeping in view the fact that as per the 1952 Act, no jurisdiction

exists with the Appellate Tribunal to decide the same. Section 7-I of the Act which deals with the appeal to the Tribunal read as under:

> "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 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."

8. A bare perusal of the above would show that no appeal is maintainable against imposition of interest under Section 7-Q of the 1952 Act as the appeal is only maintainable qua certain orders passed under Sections 1, 3, 7-A, 7-B, 7-C and Section 14-B of the 1952 Act. Once Section 7-Q of the 1952 Act has been excluded for the purpose of appeal as per Section 7-I of the 1952 Act, deciding the said dispute was beyond the jurisdiction of the Appellate Tribunal hence, the direction given to the petitioner not to pass an order under Section 7-Q of the 1952 Act cannot be sustained. The impugned order dated 17.04.2000 restraining the respondents from passing an order under Section 7-Q of the Act is accordingly, set aside to the said extent.

9. Resultantly, in view of the above, the present writ petition stands allowed.

16.07.2025 **(HARSIMRAN SINGH SETHI)**
Sailesh **JUDGE**

Whether speaking/reasoned : Yes/No
Whether Reportable : Yes/No