

ITEM NO.34

COURT NO.6

SECTION XVII-B

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No.7724/2023

**M/S KERALA INDUSTRIAL INFRASTRUCTURE
DEVELOPMENT CORPORATION**

Appellant(s)

VERSUS

CENTRAL BOARD OF TRUSTEES & ANR.

Respondent(s)

IA No. 232061/2023 - STAY APPLICATION

WITH

C.A. No. 1467-1496/2024 (XVII-B)

IA No. 16776/2024 - STAY APPLICATION

C.A. No. 2462/2024 (XVII-B)

**IA FOR STAY APPLICATION ON IA 29893/2024
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
29894/2024 IA No. 29894/2024 - EXEMPTION FROM FILING C/C OF THE
IMPUGNED JUDGMENT IA No. 29893/2024 - STAY APPLICATION**

C.A. No. 6677/2024 (XVII-B)

FOR EX-PARTE STAY ON IA 126164/2024

IA No. 126164/2024 - EX-PARTE STAY

C.A. No. 14954-14955/2024 (XVII-B)

C.A. No. 634-636/2025 (XVII-B)

**IA No. 3342/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT**

IA No. 3341/2025 - STAY APPLICATION

Date : 09-09-2026 These matters were called on for hearing today.

CORAM :

**HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN**

**For Appellant(s) : Mr. Haris Beeran, Adv.
Mr. Azhar Assees, Adv.
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**Mr. Ritin Rai, Sr. Adv.
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Ms. Anne Mathew, Adv.
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Ms. Ritika Sinha, Adv.**

**For Respondent(s) : Mr. Mukund P. Unny, AOR
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**Mr. M.a.shaji, Adv.
Ms. Anchal Sharma, Adv.**

Ms. K.j.karthika, Adv.
Mr. Shantanu Pandit, Adv.
Mr. Robin George, Adv.
Mr. R S Sharma, Adv.
Mr. Vivek Bansal, Adv.
Mr. Deepak Sharma, Adv.
Mr. Ajay K Tyagi, Adv.
Mr. Abhishek Sharma, AOR

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Mr. Mukesh Kumar Singh, Adv.
Mr. Rahul Saini, Adv.
Mr. Vikash Kumar, Adv.
Mr. Pushkar Singh Mall, Adv.
Mr. Jeetendra Kumar, Adv.
Ms. Kajal Rani, Adv.
Ms. Komal Singh, Adv.
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Mr. Harsh Chaturvedi, Adv.
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R.No.2

Mr.P V Dinesh, Sr. Adv.
Mr. P V Vinod, Adv.
Ms. Reetha D., Adv.
Ms. Anna Oommen, Adv.
Mr. Saketh Maddipoti, Adv.
Ms.Shruti Jose, AOR

UPON hearing the counsel the Court made the following
O R D E R

1. This Court passed the following directions in the above said matter as contained in the signed reportable order:-

"15.the Authorized Officer could waive the penalty as such in extenuating circumstances, necessarily not solely of financial difficulties and in the event of finding justification in imposing the penalty, the quantum would be regulated by the Scheme, as coming out from the Paragraph 32A.

16. We are, hence, in doubt of the proposition laid down in Horticulture Experiment Station Gonikoppal⁷ by a Co-ordinate Bench; with due respect to the learned Judges. While directing the deposit of the dues as computed under the EPF & MP Act including that levied under Section 7Q of that Act, we refer the question as to whether there is a discretion under Section 14B on the Authorized Officer to levy or not to levy the penalty.

17. We, therefore, direct the Registry of this Court to place the matter before the Hon'ble the Chief Justice of India for consideration by a larger Bench.

18. We make it clear that the reference would not impair the right of the appellants herein, SRAs, to approach the Central Board under the Second Proviso of Section 14B.

19. On the request made by the learned Counsel appearing for the respective appellants, we also deem it fit to direct the appellants to pay the due amounts under the EPF & MP Act, along with Section 7Q interest, in four quarterly instalments, the first instalment starting on 15th December, 2026 and then falling on 15th March, 2027, 15th June, 2027 and 15th September, 2027. The interest accrued under Section 7Q due to the deferred instalments, would also be levied and communicated by the Authorized Officer to the SRA after the last instalment is paid, which would be satisfied before 15th October, 2027. If any single default is committed, the EPFO can proceed for recovery.

20. With the above directions, the matter is referred to a larger Bench."

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(POOJA SHARMA)
COURT MASTER (NSH)

(Signed reportable order is placed on the file)