



सत्यमेव जयते

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आज़ादी का  
अमृत महोत्सव

कर्मचारी भविष्य निधि संगठन  
Employees' Provident Fund Organisation  
श्रम एवं रोजगार मंत्रालय, भारत सरकार  
Ministry of Labour & Employment, Govt. of India  
क्षेत्रीय कार्यालय/Regional Office

9, बसन्त एवेन्यू, भविष्य निधि भवन, अमृतसर - 143001  
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No. RO/ASR/ DMG/CELL/PB/ASR/43024

8745

Dated:  
Speed Post

31 DEC 2025

In the matter of levy of damages on the belated remittances of the PF dues for the period **01/10/2017 to 31/05/2025** in respect of **M/s Woods Blossoms Kindergarten, Jalandhar Road, Batala, Distt. Gurdaspur, 143501, bearing Code No. PN/43024** u/s 14B of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952.

#### Present during the course of hearings

- (1) None appeared on behalf of the department.
- (2) None, appeared on behalf of the establishment.

Date: - 31/12/2025

#### Order

Whereas **M/s Woods Blossoms Kindergarten, Jalandhar Road, Batala, Distt. Gurdaspur, 143501, bearing Code No. PN/43024** an establishment covered under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952(hereinafter) referred to as the Act have failed to pay the dues within prescribed period:

- (1) The Provident Fund Contribution u/s 6 of the Act.
- (2) The Family Pension Contribution u/s 6A of the Act.
- (3) The Administration Charges under Para 38 of the EPF Scheme-1952.
- (4) EDLI Contributions & Administration Charges under Sub-Section 4 of the Section 6C of the Act.

And whereas required by law a notice no. **3387** dated **08/07/2025** was issued to the establishment to show cause as to why damages u/s 14B of the EPF & MP Act-1952 may not be levied on the defaults committed in delaying the payments of the said dues for the period **01/10/2017 to 31/05/2025**. The details of defaults were furnished to the employer along with Show Cause Notice issued to the Establishment by the office of Regional Provident fund Commissioner, Regional Office, Amritsar.

The date of personal hearing was fixed on **24.07.2025**.

I have observed from the file that a reasonable & sufficient opportunity has been provided to the estt. to appear and make the submissions in contest of the proposed amount of damages required to be levied on the the establishment for belated remittances of PF & Allied Dues. But the estt. has not made any submission in this regard. I am also of the view that the damages as have been prescribed under the EPF & MP Act-1952 and the Schemes framed there under may be levied against the establishment. Belated remittance attracts penal damages under section 14B of the Act, read with Para 32A of EPF Scheme, 1952, which are reproduced here under:



Section 14B of the Act: -

*"Where an employer makes default in the payment of any contribution to the Fund, the Pension fund of the Insurance Fund or in the Transfer of accumulations required to be transferred by him under sub-section(2) of sections 15 or sub-section(5) of section 17 or in the payment of any charges payable under any other provisions of this Act or of any Scheme of Insurance Scheme or under any of the conditions specified under section 17, the Central Provident Fund Commissioner or such other officer as may be authorized by the Central Government, by notification in the Official Gazette, in this behalf may recover from the employer by way of penalty such damages, not exceeding the amount of arrears, as may be specified in the Scheme.*

The EPF & MP Act-1952 is social welfare legislation and the successful working of the Social Security Scheme depends on the prompt compliance made by the employer. The damages are levied as detailed below by way of penalty for the failure to prompt compliance under statutory obligation in the matter of remittance of dues under the Act/Schemes.

Therefore, I Krishan Kumar, Assistant P.F. Commissioner, Regional Office, Amritsar (PB) in exercise of the powers conferred upon me u/s 14B of the Act read with Para 32-A of EPF Scheme 1952 Para 5 of EPS, 1995 and Para 8-A of EDLI Scheme, 1976 and having applied my mind to the facts of the case and accordingly order damages for the said period, to the extent of **Rs.10845/-** which are payable by the estt./employer its of immediately.

Schedule of Dues

S.N.	Particulars	Damages u/s14B
1	Damages on delayed payments of PF Contributions in EPF Account No. 1	<b>Rs.6776/-</b>
2	Damages on delayed payments of Administration Charges of EPF A/C No. 02	<b>Rs.134/-</b>
3	Damages on delayed payments of Pension Fund Contribution of A/C No. 10	<b>Rs.3635/-</b>
4	Damages on delayed payments of EDLI Contributions of Account No. 21	<b>Rs.300/-</b>
5	Damages on delayed payments of EDLI Administration Charges of A/C No. 22	----
	Total Dues	<b>Rs.10845/-</b>

**Dues Amount: Rs.10845/- (Rupees Ten Thousand Eight Hundred Forty Five Only)**

I further order that in case of the employer fails to deposit the amount mentioned above within prescribed time limit under the EPF & MP Act, 1952 on the receipt of this order, the same may be recovered as arrears of Provident Funds u/s 8 of the Act.

I further order that simple interest @ 12 % per annum shall be payable after the expiry of the period of 15 days till the date of payment by the establishment.

Order passed on this **31st Day of December, 2025** under my hand seal at Regional Office, Amritsar.

  
(Krishan Kumar)  
Assistant P.F. Commissioner

To :- M/s Woods Blossoms Kindergarten, Jalandhar Road, Batala, Distt. Gurdaspur,  
Copy to:- Mohd. Rayees Ahmed. AEO, for Distt. Gurdaspur, D.O. Batala





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कर्मचारी भविष्य निधि संगठन

Employees' Provident Fund Organisation

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No. RO/ASR/ DMG/CELL/DO/BTL/43024

8746.

Dated: 31 DEC 2025

Speed Post

In the matter of Interest on the belated remittances of statutory dues for the period **01/10/2017 to 31/05/2025** under section 7Q of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952, in respect of **M/s Woods Blossoms Kindergarten, Jalandhar Road, Batala, Distt. Gurdaspur, 143501, bearing Code No. PN/43024**

Whereas **M/s Woods Blossoms Kindergarten, Jalandhar Road, Batala, Distt. Gurdaspur, 143501, bearing Code No. PN/43024** is an establishment covered under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 (hereinafter referred to as the Act) have failed to pay the dues within prescribed period:

- (1) The Provident Fund Contributions u/s 6 of the Act.
- (2) The Employees Pension Fund Contributions u/s 6A of the Act.
- (3) The Administration Charges under Para 38 of the EPF Scheme-1952.
- (4) EDLI Contributions & Administration Charges under Sub-Section 4 of the Section 6C of the Act.

And whereas the Employer in relation to the establishment failed to remit the Provident Fund Contributions and Allied Dues for the period **01/10/2017 to 31/05/2025** within the stipulated time frame i.e. within fifteen days from the close of every month. A notice no. LD/ASR/0043024/000/Enf./502/Damages/3387 dated **08/07/2025** under Section 7Q of the Act was issued to the establishment by the EPFO to show as to why interest as envisaged under Section 7-Q of the Act be not recovered from the establishment. The Details of Interest required to be imposed u/s 7Q of the Act, upon the estt. for belated remittances of PF & Allied Dues are as under:-

Schedule of Dues

S.N.	Particulars	Interest U/s 7Q
1	Interest on delayed payments of PF Contributions in EPF Account No. 1	Rs.7282/-
2	Interest on delayed payments of Administration Charges of EPF A/C No. 02	Rs.228/-
3	Interest on delayed payments of Pension Fund Contribution of A/C No. 10	Rs.3910/-
4	Interest on delayed payments of EDLI Contributions of Account No. 21	Rs.290/-
5	Interest on delayed payments of EDLI Administration Charges of A/C No. 22	---
	Total Dues	Rs.11710/-

Therefore, I Krishan Kumar, Assistant P.F. Commissioner, Regional Office, Amritsar (PB) in

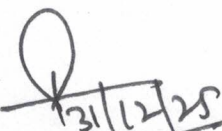
exercise of the powers conferred upon me u/s 7Q of the Act and having applied my mind to the facts of the case and accordingly order the imposition of interest for the said period, to the extent of **Rs.11710/-** which are payable by the estt. immediately.

**Rs.11710/- (Rupees Eleven Thousand Seven Hundered & Ten only)**

I further order that in case of the employer fails to deposit the amount mentioned above within prescribed time limit under the EPF & MP Act, 1952 on the receipt of this order, the same may be recovered as arrears of Provident Funds u/s 8 of the Act.

I further order that simple interest @ 12 % per annum shall be payable after the expiry of the period of 15 days till the date of payment by the establishment.

Order passed on this **31st Day of December, 2025** under my hand seal at Regional Office, Amritsar.

  
(Krishan Kumar)  
Assistant P.F. Commissioner

To :- **M/s Woods Blossoms Kindergarten, Jalandhar Road, Batala, Distt. Gurdaspur.**  
Copy to:- **Mohd. Rayees Ahmed, AEO, for Distt. Gurdaspur, D.O. Batala**