कर्मचारी भविष्य निधि संगठन
EMPLOYEES' PROVIDENT FUND ORGANISATION
(श्रम एवं रोजगार मंत्रालय ,भारतसरकार)
(Ministry of Labour & Employment, Govt. of India)
क्षेत्रीय कार्यालय ,दिल्ली (पश्चिम)/ Regional Office: Delhi (West)
EPFO Complex, Plot No. 23, Sector-23, Dwarka, New Delhi–110 075
Email: ro.delhiwest@epfindia.gov.in

No.RO/DL(W)/DLCPM/2353627/Damages-II/14B/2026/1042 Dated: 25/09/2026

25 SEP 2026

ORDER

"Levy of Damages u/s 14B of the EPF & MP Act, 1952 (now Section 128 of the Code on Social Security, 2020) and the Schemes framed thereunder in respect of M/s Vision trade India Innovation Private Limited for the delay in remittance of contribution for the period from Sep-2021 to Jun-2026" (Diary no. 335/2026).

Whereas **M/s Vision trade India Innovation Private Limited** is an establishment covered under the Provisions of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 **(now the Code on Social Security, 2020)** and Establishment Code **DLCPM2353627000** was allotted for compliance under the provisions of the Act and the Schemes **(now the Code on Social Security, 2020 and Schemes)**, framed thereunder.

And whereas under the provisions of the Section 6, 6A and 6C of the Act **(now Section 17 and 15 the Code on Social Security, 2020)** read with Para 38 of the Employees Provident Fund Scheme, 1952 **(now Para 28 of Employees' Provident Fund Scheme, 2026)**, Para 3 of Employees Pension Scheme, 1995 **(now Para 4 of Employees' Pension Scheme, 2026)** and Para 8(1) of the Employees Deposit Linked Insurance Scheme, 1976 **(now Para 6 of Employees' Deposit-Linked Insurance Scheme, 2026)** the employer of the establishment is required to remit the contributions along with the administrative charges within 15 days of the closing of every month.

And whereas under section 14B of the Act **(now Section 128 of the Code on Social Security, 2020)**, where an employer makes default in payment of the contributions or any charges, the establishment becomes liable to pay by way of penalty such damages not exceeding the amount of arrears and the rates of Damages at rates specified in Para 32A of the EPF Scheme, 1952 **(now Para 23 of EPF Scheme, 2026)**, Para 5 of the EPS 1995 **(now Para 6 of EPS, 2026)** and Para 8A of the EDLI Scheme, 1976 **(now Para 7 of EDLI Scheme, 2026).**

And whereas a notice reference no. **RO/DLW/Damage-II/DLCPM/2353627/2026/14B/565** dated 31.07.2026 was issued to the establishment to show cause within fifteen days as to why Damages of **Rs. 15,317/-** be not recovered from the establishment/ employer and for affording an opportunity of being heard/ represent the case prior to levy of Damages under the Act **(now the Code on Social Security, 2020)**. The hearing was fixed on 20.08.2026. On 20.08.2026 Sh. Ajay Saini appeared on behalf of the establishment in person and produced the Authority letter. Sh. Rakesh Kumar appeared on behalf of the department. Sh. Ajay Saini submitted that the establishment has paid all the dues pertaining to the notice under section 14B issued to the establishment vide notice dated 31.07.2026. He further submitted a copy of the challan evidencing payment of Rs. 20,663/-. Sh. Ajay Saini agreed to the requirement and submitted that the month-wise bifurcation would be furnished to the Department through email by tomorrow. In view of the above, a short adjournment is given and the case was fixed on 24.08.2026. none appeared on behalf of the establishment. The next date of hearing was scheduled for 15.09.2026. On 15.09.2026 none appeared of the establishment. However, it is observed that the establishment through email dated 22.08.2026 has informed that they have deposited the outstanding dues of 14B and 7Q. The department has verified the same and it is observed that the establishment has deposited full outstanding dues. The case was reserved to pass the order.

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In view of above, I Vikas Kumar Jha, Enforcement Officer, Delhi (West), in exercise of the powers conferred upon me under Section 14B of the **Act (now Section 128 of the Code on Social Security, 2020)** and after applying my mind to the case facts that brought before me through proceedings & record verifications, think fit and hereby levy the amounts (Account wise) for the belated payment of dues under consideration for period from Sep-2021 to Jun-2026 as per detail given below:

Under Section	A/c-I	A/c-II	A/c-X	A/c-XXI	A/c-XXII	Total
Damages (14B) Due	9600	306	5105	306	0	15317
Paid	9600	306	5105	306	0	15317
Outstanding	0	0	0	0	0	0

However, at later stage, in case any other remittance found to be delayed and escaped from this notice of the Department, the Department reserves the right to initiate separate further enquiry of damage u/s 14B of the Act (now Section 128 of the Code on Social Security, 2020).

Issued under ~~my~~ hand and seal on 25th September, 2026.

प्रवर्तन अधिकारी Enforcement Officer EPFO, Delhi West, Dwarka, New Delhi-77 ईपीएफओ, दिल्ली पश्चिम, द्वारका, नई दिल्ली-77

25/09/26

(Vikash Kumar Jha)
Enforcement Officer

To,

M/s Visiontrade India Innovation Pvt. Ltd.,
H. No. -19, Opposite Police Station,
Village Kapashera,
New Delhi- 110037.

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कर्मचारी भविष्य निधि संगठन
EMPLOYEES' PROVIDENT FUND ORGANISATION
(श्रम एवं रोजगार मंत्रालय ,भारतसरकार)
(Ministry of Labour & Employment, Govt. of India)
क्षेत्रीय कार्यालय ,दिल्ली (पश्चिम)/ Regional Office: Delhi (West)
EPFO Complex, Plot No. 23, Sector-23, Dwarka, New Delhi–110 075
Email: ro.delhiwest@epfindia.gov.in

No.RO/DL(W)/ DLCPM/2353627/Interest-II/7Q/2026/1042A Dated: 25/09/2026

25 SEP 2026

ORDER

"Levy of Interest u/s 7Q of the EPF & MP Act, 1952 (now Section 127 of the Code on Social Security, 2020) and the Schemes framed there under in respect of M/s Visiontrade India Innovation Private Limited for the delay in remittance of contribution for the period from Sep-2021 to Jun-2026" (Diary no. 335/2026).

Whereas **M/s Visiontrade India Innovation Private Limited** is an establishment covered under the Provisions of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 **(now the code on Social Security,2020)** and Establishment Code **DLCPM2353627000** was allotted for compliance under the provisions of the Act and the Schemes, **(now the code on Social Security, 2020 and Schemes)** framed thereunder.

And whereas under the provisions of the Section 6, 6A and 6C of the Act **(now section 17 and 15 the code on Social Security,2020)** read with Para 38 of the Employees Provident Fund Scheme, 1952, **(now Para 28 of Employees' Provident Fund Scheme, 2026)**, Para 3 of Employees Pension Scheme, 1995 **(now Para 4 of Employees' Pension Scheme, 2026)** and 8(1) of the Employees Deposit Linked Insurance Scheme, 1976 **(now Para 6 of Employees' Deposit-Linked Insurance Scheme, 2026)**, the employer of the establishment is required to remit the contributions along with the administrative charges within 15 days of the closing of every month

And whereas under section 7Q of the Act **(now Section 127 of the Code on Social Security, 2020)**, where an employer makes default in payment of the contributions or any charges, he shall be liable to pay simple Interest at rates of Twelve percent 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.

And whereas a notice bearing No. **RO/DLW/Damage-II/DLCPM/2353627/2026/7Q/565A** dated 31.07.2026 was issued to the establishment to pay sum of **Rs. 5,346/-** within fifteen days as envisaged under section 7Q of the Act **(now Section 127 of the Code on Social Security, 2020)**. Also, there is no requirement conducting proceedings in view of the word "Shall" appearing in the section.

The following Penal Interest have been calculated as total payable amount u/s 7Q of the Act **(now Section 127 of the Code on Social Security, 2020)** (Account – wise) below by taking into account the date on which contribution/remittance is due and the date on which instrument is presented to official banker of EPFO for the period Sep-2021 to Jun-2026:

Under Section	A/c-I	A/c-II	A/c-X	A/c-XXI	A/c-XXII	Total
Damages (7Q) Due	3349	108	1781	108	0	5346
Paid	3349	108	1781	108	0	5346
Outstanding payable dues	0	0	0	0	0	0

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However, at later stage, in case any other remittance found to be delayed and escaped from this notice of the Department, the Department reserves the right to initiate separate further enquiry of interest u/s 7Q of the Act (now Section 127 of the Code on Social Security, 2020).

Issued under my hand and seal on 25th September, 2026.

25/09/26

(Vikash Kumar Jha)
Enforcement Officer

प्रवर्तन अधिकारी Enforcement Officer
EPFO, Delhi West, Dwarka, New Delhi-77
भविष्यनिधि, दिल्ली पश्चिम, द्वारका, नई दिल्ली-77

To,

M/s Visiontrade India Innovation Pvt. Ltd.,
H. No. -19, Opposite Police Station,
Village Kapashera,
New Delhi- 110037.

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