

Item No. 27: Option to employees to opt for Employees' Pension Scheme (EPS) or New Pension Scheme (NPS).

1. Ministry of Labour & Employment vide letter dated 18.01.2018 (**Annexure-27A**) has asked EPFO to place before the CBT, EPF for its consideration a proposal to make the following amendment:-

"Amendment of EPF & MP Act, 1952 for giving option to the employee to opt Employees' Pension Scheme (EPS) or New Pension Scheme (NPS)- in compliance of Hon'ble Finance Minister's Budget Speech 2015-16 (addition of new section)"

2. A proposal to give option to employees to opt Employees' Pension Scheme (EPS) or New Pension Scheme (NPS) as well as other changes in the Act were deliberated upon by a Working Group on comprehensive amendment to the EPF & MP Act, 1952.
3. On the basis of the report of the Working Group, a proposal on comprehensive amendment to the EPF & MP Act, 1952 was placed before the CBT, EPF as item no. 8 in its 207th meeting held on 31.03.2015. In the meeting, it was agreed that the members can express their views on the proposal in the tripartite consultation on the issue to be held by the Ministry of Labour & Employment on 31.03.2015. A copy of the agenda and the minutes is enclosed as (**Annexure-27B**).
4. A Cabinet Note for amendment to EPF & MP Act, 1952 was sent by the Ministry of Labour & Employment to the Cabinet Secretariat. However, as informed by MoL&E letter dated 26.04.2017 (**Annexure-27C**), thereafter the Ministry of Labour & Employment assessed and examined the amendment proposals and decided that it would not like to pursue the Cabinet Note in its present form and therefore, the Cabinet Secretariat returned the said Cabinet Note.
5. Proposal for insertion of sections 16B, 16C and 16D, which contain provisions for option to employees to opt for Employees' Pension Scheme (EPS) or New Pension Scheme (NPS), was included in the note for the Cabinet regarding proposal for comprehensive amendment to the Act. It is proposed that CBT, EPF may approve insertion of sections 16B, 16C and 16D in EPF & MP Act, 1952 as follows:-

(16B.) (1) On receipt of a memorandum, in such manner and in such form as may be prescribed, from the employees of an establishment that employee more than forty employees, expressing their willingness to join the National Pension System, the Central Provident Fund Commissioner or such officer as may be authorized by him, after conducting such inquiry to satisfy himself that at least two thirds of the employees engaged have expressed their intention to do so, may, by order, entitle, the establishment (hereinafter called as "entitled establishment") to allow the employees to exercise the option to join National Pension System.

(2) Notwithstanding anything contained in this Act, an employee to whom this Act applies shall have one time option for joining the National Pension System under the provisions of the Pension Fund Regulatory and Development Authority Act, 2013 in lieu of the Schemes notified under this Act.

(3) *The manner and the method of exercise of the option by an employee shall be such as may be prescribed.*

(4) *On exercise of the option, the employee shall be deemed to have exited from the Employees' Provident Funds Scheme, Employees' Pension Scheme, Employees' Deposit Linked Insurance Scheme or any other Scheme notified under this Act with effect from the date of submission of the application.*

(5) *The Central Provident Fund Commissioner, with the approval of the Central Board shall notify refund formulae for calculating the accumulated amount to be credited to the employee on exercise of such an option.*

(6) *The accumulated amount shall be transferred to the National Pension System account of the employees within thirty days from the date of exercise of such option.*

(16C.) (1) *An employee who is a member of the National Pension System under the provisions of the Pension Fund Regulatory and Development Authority Act, 2013 shall have one time option to join the Schemes framed under this Act.*

(2) *The manner and the method of exercise of the option by an employee, and transfer of accumulations from National Pension System to the Employees' Provident Funds Scheme shall be such as may be prescribed.*

(3) *On exercise of this option, the employee shall be treated as a new entrant to the Schemes framed under this Act.*

16D. (1) *No employer shall force any employee to opt for any particular Scheme as a condition of employment or service.*

(2) *In respect of employees who join the National Pension System, the employer shall deposit the employer's and employee's contribution as prescribed in the National Pension System to the account specified by the Central Provident Fund Commissioner.*

(3) *The administrative charges specified under the Scheme framed under sub-section (1) of section 5 in respect of the employees who joined the National Pension System shall also be deposited by the employer to such account as may be specified by the Central Provident Fund Commissioner.*

(4) *The Central Provident Fund Commissioner shall, within a period of thirty days, transfer the monthly contributions credited by or on behalf of such employees to the National Pension System Account of the employee.*

(5) *The administrative charges shall be utilized for expenditure towards enforcement and compliance of the Act."*

Proposal: To approve insertion of sections 16B, 16C and 16D in the EPF & MP Act, 1952 in order to provide option to employees to opt for Employees' Pension Scheme (EPS) or New Pension Scheme (NPS).

No.S-35012/5/2017-SS-II
Government of India
Ministry of Labour & Employment

Handwritten notes:
Nobles 25.1.18
Acc (HO) Compliance
Acc (HO) Exemption
Acc (Words)
Acc (Conf.)

Handwritten notes:
Acc (KLT) 11/1
ACC (HO) Coord. & Conf.
RC (Exemption) - Time bound pr.
Pr. for up exemption related items
(1) for CBT Meeting to get
offices approval

Shram Shakti Bhawan, Rafi Marg,
New Delhi, dated the 18 January, 2018

To

The Central Provident Fund Commissioner,
Employees' Provident Fund Organization,
Bhavishya Nidhi Bhawan,
14, Bhikaji Cama Place,
R. K. Puram, New Delhi.

Stamp: 22 JAN 2018
12273
23/01/2018

Handwritten notes:
272
24/01/2018

Sub.-: Amendment of EPF & MP Act, 1952 for insertions a new section to the Act namely section 17(1D) which contains the requisite eligibility conditions for grant of exemption – regarding.

Handwritten notes:
1027
23/01/2018

Sir,

I am directed to refer to EPFO's letter No.E-III/Misc./2016/Exemption/1353 dated 17th November, 2017 on the subject cited above and to say that the matter has been examined in the Ministry and it has been decided that the following amendments have to be first considered by CBT, EPF:-

- (i) Amendment of EPF & MP Act, 1952 for insertions of a new section to the Act namely section 17(1D) which contains the requisite eligibility conditions for grant of exemption to the Trusts.
- (ii) Amendment of EPF & MP Act, 1952 for giving option to the employee to opt Employees' Pension Scheme (EPS) or New Pension Scheme (NPS) – in compliance of Hon'ble Finance Minister's Budget Speech 2015-16 (Addition of New Section).
- (iii) Amendment of section 5A(1)(C) of the EPF & MP Act, 1952 for including all States as member of CBT, EPF from the present limit of 15 States – as per direction of the then Hon'ble MOS (IC) for Labour & Employment.
- (iv) Amendment of section 3(a), 3(b) and Proviso below section 3(b), if an amendment to the EPF & MP Act, 1952 is made for covering the threshold limit from 20 to 10.
- (v) Amendment of section 2(b) of the EPF & MP Act, 1952 for definition of "wages".

2. EPFO is requested to place the above said amendments in the Agenda Items before next meeting of CBT, EPF for their consideration and furnish the proposals accordingly.

3. This issues with the approval of Secretary (Lab)

Yours faithfully,

Handwritten notes:
25.1.18
30 (Meeting)
30 (Meeting)

ई-मेल /E-mail: acc.compliance@epfindia.gov.in

दूरभाष /Telephone : 011-26172672

फैक्स /Fax : 011-26103100



कर्मचारी भविष्य निधि संगठन

श्रम मंत्रालय भारत सरकार

Employees' Provident Fund Organisation
(Ministry of Labour, Govt. Of India)

भविष्य निधि भवन, 14-भिकाजी कामा प्लेस, नई दिल्ली 110066

Bhavishya Nidhi Bhawan, 14- Bhikaji Cama Place, New Delhi – 110066

www.epfindia.gov.in , www.epfindia.nic.inNo.Conf.1(1)207th CBT(EPF)/2015/ 1117

Date : 29.04.2015

29 APR 2015

To

All Members,
Central Board of Trustees (EPF)
(As per list).**Subject : Forwarding of minutes of 207th Meeting of Central Board of Trustees (EPF) held on 31st March, 2015 - Regarding.****Reference : This office letter No. Conf.1(1)207th CBT(EPF)/2015/3297 dated 28.04.2015.**

Sir,

I am directed to draw your kind attention to this office letter dated 28.04.2015 referred to above wherein the minutes of the 207th meeting of Central Board of Trustees (EPF) held on 31st March, 2015 in the Vigyan Bhawan, New Delhi were circulated. On scrutiny, it is seen that inadvertently the draft minutes were circulated in place of final minutes.

2. The final minutes of 207th meeting of Central Board of Trustees (EPF) held on 31st March, 2015 duly approved by Hon'ble Chairman, Central Board of Trustees, EPF are forwarded herewith for kind perusal.
3. The inconvenience caused is regretted.
4. The minutes may kindly be acknowledged.

Enclosure: As Above

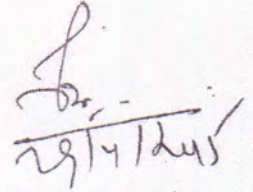
Yours faithfully,

(P. K. Udgata)

Additional Central P. F. Commissioner-I (Compliance)
Telephone No. 011-26172672

Copy forwarded for information and necessary action to:

1. PS to Hon'ble Minister of State for Labour & Employment (IC) and Chairman CBT (EPF) Shram Shakti Bhawan, New Delhi.
2. PS to Secretary (L&E) & Vice Chairman CBT (EPF), Chairman EC, CBT (EPF), Ministry of Labour & Employment, Shram Shakti Bhawan, New Delhi.
3. PS to Central Provident Fund Commissioner, Head Office, New Delhi.
4. PS to Additional Secretary (L&E) (SS Division) Ministry of Labour & Employment, Shram Shakti Bhawan, New Delhi.
5. PS to Joint Secretary (L&E) (SS Division), Ministry of Labour & Employment, Shram Shakti Bhawan, New Delhi.
6. PS to JS & FA, Ministry of Labour & Employment, Shram Shakti Bhawan, New Delhi.
7. PS to Joint Secretary, (Insurance & Pension), Department of Economic Affairs, Ministry of Finance, Jeevan Deep Building, Parliament Street, New Delhi.
8. PS to Director (L&E) (SS Division), Ministry of Labour & Employment, Shram Shakti Bhawan, New Delhi.
9. Internal Circulation : CVO, FA & CAO, ACC (HQ)(VNS), ACC(HQ)(RB), All Addl. CPFCs Gr-I & II, All RPFC-I & II and Section Officers in Head Office, New Delhi.
- ✓ 10. RPFC (NDC) Dwarka, New Delhi with the request to facilitate upload of the Minutes on EPFO's website.
11. Assistant Director (OL) for Hindi version.
12. Guard File.



(P. K. Udgata)

Additional Central P. F. Commissioner-I (Compliance)
Telephone No. 011-26172672



web Admin
Supayal 27/5/19

EMPLOYEES' PROVIDENT FUND ORGANISATION
MINUTES OF THE 207th CBT MEETING
(NEW DELHI: 31st MARCH 2015 11.00 AM)

The 207th meeting of the Central Board of Trustees', Employees' Provident Fund (CBT, EPF) was held on 31.03.2015 at Vigyan Bhawan under the Chairmanship of Shri Bandaru Dattatreya, Chairman CBT, EPF and Union Minister of State (IC), Labour & Employment. The following members attended the meeting:-

1. Shri Shankar Aggarwal, Secretary
Ministry of Labour & Employment
Government of India, New Delhi
Vice Chairman, Central
Board of Trustees, EPF
2. Shri Deepak Kumar, Additional Secretary
Ministry of Labour & Employment
Government of India, New Delhi
Central Government
representatives
3. Smt. Meenakshi Gupta, JS & FA
Ministry of Labour & Employment
Government of India, New Delhi
4. Shri Manish Kumar Gupta, Joint Secretary
Ministry of Labour & Employment
Government of India, New Delhi
5. Shri A.K. Mishra, Under Secretary, DFS,
Ministry of Finance, Government of India,
New Delhi
6. Shri K.K. Jalan,
Central PF Commissioner
Ex-Officio
7. Shri Sharad Patil
8. Shri Ravi Wig
9. Dr. U.D. Choubey
10. Shri Badish Jindal
11. Shri B.P. Pant
12. Shri Sushanta Sen
13. Shri G.P. Srivastava
14. Dr.S.S.Patil
15. Shri Virijesh Upadhyay
16. Shri M. Jagadishwar Rao
17. Shri Shankar Saha
18. Shri A.D. Nagpal
19. Shri D.L. Sachdev
20. Shri Ashok Singh
Employees' representatives
21. Shri Ramen Pandey
22. Shri A.K. Padmanabhan
23. Shri Prabhakar J Banasure

Item No. 6: Approval of expenditure to be incurred on "Shram Suvidha Portal".

6.1 CPFC proposed to withdraw the agenda item and the same was agreed to.

Item No.7: Rejection of ineligible cases of damages by Central Provident Fund Commissioner.

7.1 The proposal as contained in the agenda was approved by the Board.

Item No. 8: Proposal for comprehensive amendment of the EPF & MP Act, 1952.

8.1 CPFC informed the members that the Ministry of Labour & Employment, Government of India has fixed the Tripartite Consultation on the issue of comprehensive amendment of the EPF & MP Act, 1952 today i.e. on 31.03.2015 at 3.00 PM and thus the members can express their views there itself.

8.2 The same was agreed to by members.

Item No. 9: Purchase of IT hardware and related software for the next phase of IT reforms through M/s NICSI as per the technical architecture and design proposed by M/s CDAC, Pune and the addendum placed on the Table.

9.1 The agenda and the addendum were deliberated.

9.2 After deliberations, the Board approved the proposal as contained in the agenda.

Item No. 10: Information to be placed before the Board in accordance with Para 23 of the EPF Scheme, 1952.

10.1 The proposal as contained in the agenda was taken note of.

Item No. 11: Any other item with the permission of the Chairman.

11.1 Under this head the agenda on, 'Switch of Rs. 1300/- crore worth SDL to NTPC debentures to be purchased from Government of India' was tabled.

11.2 The Board after discussion approved the proposal as contained in the agenda. The Board was of the view that such opportunities should not be missed only for the reason that approval of CBT could not be obtained in time. The board therefore decided to delegate such decisions at the level of FIAC.

11.3 It was decided that, in order to take timely decision, FIAC be convened at short notice or approval of members be obtained by circulation.

After the deliberations on the agenda items, CPFC, with the permission of the Chair, informed the august forum that efforts have been taken by EPFO to update almost 15 crore annual member accounts on 01.04.2015 which will be an achievement of its kind for the first time in the history of EPFO.

Item No. 8: Comprehensive amendments to the Employees' Provident Funds & Miscellaneous Provisions Act, 1952.

8.1 A proposal for comprehensive amendment to Employees' Provident Funds & Miscellaneous Provisions Act, 1952 was placed as Item No. 13 in the 206th meeting of the Central Board of Trustees (CBT), held on 11.03.2015. During the meeting the agenda item was noted by the Board.

8.2 Thereafter several rounds of discussions were held between Ministry of Labour and Employment and EPFO. On the basis of suggestions emerged during the meeting the amendment proposal has been further modified and is annexed herewith as **Annexure 8A**.

Proposal: A copy of the final proposal on comprehensive amendments to the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 is placed herewith for information.

Amended on 20.3.2015
Proposed Amendments in the Employees' Provident Funds & Miscellaneous Provisions Act, 1952
 * * * * *

Section	Present Provision	Proposed
1.	<p>Short title, extent and application.-</p> <p>(1) This Act may be called the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.</p> <p>(2) It extends to the whole of India except the State of Jammu and Kashmir.</p> <p>(3) Subject to the provisions contained in section 16, it applies -</p> <p>(a) to every establishment which is a factory engaged in any industry specified in Schedule-I and in which twenty or more persons are employed and</p> <p>(b) to any other establishment employing twenty or more persons or class of such establishments which the Central Government may, by notification in the Official Gazette, specify, in this behalf:</p> <p>Provided that the Central Government may, after giving not less than two months' notice of its intention so to do, by notification in the Official Gazette, apply the provisions of this Act to any establishment employing such number of persons less than twenty as may be specified in the notification.</p> <p>(4) Notwithstanding anything contained in sub-section 3 of this section or sub-section 1 of section 16, where it appears to the Central Provident Fund Commissioner, whether on an application made to him in this behalf or otherwise, that the employer and the majority of employees in relation to any establishment have agreed that the provisions of this Act should be made applicable to the establishment, he may, by notification in the Official Gazette, apply the provisions of this Act to that establishment on and from the date of such agreement or from any subsequent date specified in such agreement.</p> <p>(5) An establishment to which this Act applies shall continue to be governed by</p>	<p>1. Short title, extent and application.-</p> <p>(1) No Change.</p> <p>(2) No Change</p> <p>(3) Subject to the provisions contained in section 16, it applies-</p> <p>(a) to be deleted</p> <p>“(b) to every establishment in which ten or more persons are employed. Provided that the Central Government may, after giving not less than two months notice of its intention so to do, by notification in the Official Gazette, apply the provisions of this Act to any establishment or class of such establishments employing less than ten persons”.</p> <p>(4) Notwithstanding anything contained in sub-section (3) of section 1, or section 16, where it appears to the Central Provident Fund Commissioner, whether on an application made to him in this behalf or otherwise, that the employer and the majority of employees in relation to any establishment have agreed that the provisions of this Act should be made applicable to the establishment, he may by an order by notification in the Official Gazette, apply the provisions of this Act to that establishment on and from the date of such agreement or from any</p>

Section	Present Provision	Proposed
	<p>this Act notwithstanding that the number of persons employed therein at any time falls below twenty.</p>	<p>subsequent date specified in such agreement.</p> <p>(5) An establishment to which this Act applies shall continue to be governed by this Act notwithstanding that the number of persons employed therein at any time falls below ten.</p>
<p>2.</p>	<p>Definitions. - In this Act, unless the context otherwise requires, -</p> <p>(a) “Appropriate Government” means -</p> <p>(i) in relation to an establishment belonging to, or under the control of, the Central Government or in relation to, an establishment connected with a railway company, a major port, a mine or an oil-field or a controlled industry or in relation to an establishment having departments or branches in more than one State, the Central Government: and</p> <p>(ii) in relation to any other establishment, the State Government:</p> <p>(aa) “authorised officer” means the Central Provident Fund Commissioner, Additional Central Provident Fund Commissioner, Deputy Provident Fund Commissioner, Regional Provident Fund Commissioner or such other officer as may be authorised by the Central Government, by notification in the Official Gazette;</p> <p>(b) “basic wages” means all emoluments which are earned by an employee while on duty or on leave or on holidays with wages in either case in accordance with the terms of the contract of employment and which are paid or payable in cash to him, but does not include-</p> <p>(i) the cash value of any food concession;</p> <p>(ii) any dearness allowance that is to say, all cash payments by whatever name called paid to an employee on account of a rise in the cost of living, house-rent allowance, overtime allowance, bonus,</p>	<p>2. Definitions. - In this Act, unless the context otherwise requires, -</p> <p>(a) No change</p> <p>(aa) No change</p> <p>(b) “Contributing Wages” “Contributing wages” means all remuneration paid or payable to an employee, if the terms of the contract of employment, express or implied, were fulfilled and includes any payment to an employee in respect of any period of authorised leave, lock-out, strike which is not illegal or layoff and other additional remuneration, if any, paid at intervals not exceeding two months, but does not include —</p> <p>(a) any contribution paid by the employer under The Employees’ State Insurance Act, 1948 or under this Act</p> <p>(b) any travelling allowance or the value of any travelling concession ;</p>

Section	Present Provision	Proposed
	<p>commission or any other similar allowance payable to the employee in respect of his employment or of work done in such employment;</p> <p>(iii) any presents made by the employer;</p> <p>(c) “Contribution” means a contribution payable in respect of a member under a scheme or the contribution payable in respect of an employee to whom the Insurance Scheme applies;</p> <p>(d) “controlled industry” means any industry the control of which by the Union has been declared by a Central Act to be expedient in the public interest;</p> <p>(e) “employer” means-</p> <p>(i) in relation to an establishment which is a factory, the owner or occupier of the factory, including the agent of such owner or occupier, the legal representative of a deceased owner or occupier and, where a person has been named as a manager of the factory under clause f of sub-section 1 of section 7 of the Factories Act, 1948 (63 of 1948), the person so named; and</p> <p>(ii) in relation to any other establishment, the person who, or the authority which, has the ultimate control over the affairs of the establishment, and where the said affairs are entrusted to a manager, managing director or managing agent, such manager, managing director or managing agent;</p> <p>(f) “employee” means any person who is employed for wages in any kind of work, manual or otherwise, in or in connection with the work of an establishment and who gets his wages directly or indirectly from the employer, and includes any</p>	<p>(c) any sum paid to the person employed to defray special expenses entailed on him by the nature of his employment ; or</p> <p>(d) any gratuity payable on discharge ;</p> <p>(e) House rent allowance or any such allowance by whatever name given as assistance for housing provided that the same shall not be more than twenty percent of contributing wages.</p> <p>Provided further that contributing wages shall not be less than applicable minimum wages notified for the said area by the State/Central Government.</p> <p>(c) “Contribution” means a contribution payable on the wages upto the ceiling under any of the Schemes framed under the Act.</p> <p>(d) To be deleted</p> <p>“(e) “Employer” means- In relation to any establishment, owner or occupier including the agent of such owner or occupier, the legal representative of a deceased owner or occupier, the person who, or the authority which, has ultimate control over the affairs of the establishment and where the said affairs are entrusted to a manager, managing director or managing agent such manager, managing director or managing agent.”</p> <p>(f) “Employee” means any person who is employed by the establishment in terms</p>

Section	Present Provision	Proposed
	<p>person,-</p> <p>(i) employed by or through a contractor in or in connection with the work of the establishment;</p> <p>(ii) engaged as an apprentice, not being an apprentice engaged under the Apprentices Act, 1961 (52 of 1961) or under the standing orders of the establishment;</p> <p>(ff) “exempted employee” means an employee to whom a Scheme or the Insurance Scheme, as the case may be, would, but for the exemption granted under section 17, have applied;</p> <p>(fff) “exempted establishment” means an establishment in respect of which an exemption has been granted under section 17 from the operation of all or any of the provisions of any Scheme or the Insurance Scheme, as the case may be, whether such exemption has been granted to the establishment as such or to any person or class of persons employed therein;</p> <p>(g) “factory” means any premises, including the precincts thereof, in any part of which a manufacturing process is being carried on or is ordinarily so carried on, whether with the aid of power or without the aid of power;</p> <p>(gg) ***</p> <p>(ggg) ***</p> <p>(h) “Fund” means the Provident Fund established under a Scheme;</p> <p>(i) “industry” means any industry specified in Schedule I, and includes any other industry added to the Schedule by notification under section 4;</p>	<p>of contract of employment, whether written or oral and whether expressed or implied, to work for an establishment and includes employees employed through any other establishment or contractor in or in connection with the work of the establishment.</p> <p>(ff)“Exempted employee” means an employee of an exempted establishment to whom any of the Schemes, as the case may be, would, but for the exemption granted under section 17, have applied; but does not include an International workers engaged in or in connection with the work of the establishment.</p> <p>(fff) “Exempted establishment” means an establishment to which all the provisions of the Act and the Schemes framed there under are applicable and in respect of which an exemption has been granted under section 17 from the operation of any or all of the Schemes, as the case may be, whether such exemption has been granted to the establishment as such or to any person or class of persons employed therein;</p> <p>(g) No change</p> <p>(h) “Fund” means the funds established under any of the Schemes framed under the Act.</p> <p>(i) To be deleted</p>

Section	Present Provision	Proposed
	<p>(ia) “Insurance Fund” means the Deposit-linked Insurance Scheme framed under sub-section 2 of section 6C;</p> <p>(ib) “Insurance Scheme” means the Employees’ Deposit-linked Insurance Scheme framed under sub-section 1 of section 6C;</p> <p>(ic) “manufacture” or “manufacturing process” means any process for making, altering, repairing, ornamenting, finishing, packing, oiling, washing, cleaning, breaking up, demolishing or otherwise treating or adapting any article or substance with a view to its use, sale, transport, delivery or disposal;</p> <p>(j) “member” means a member of the Fund;</p> <p>(k)“occupier of a factory” means the person, who has ultimate control over the affairs of the factory, and, where the said affairs are entrusted to a managing agent, such agent shall be deemed to be the occupier of the factory;</p> <p>(kA) “Pension Fund” means the Employees’ Pension Fund established under sub-section 2 of section 6A;</p> <p>(kB) “Pension Scheme” means the Employees’ Pension Scheme framed under sub-section 1 of section 6A;</p> <p>(ka) “prescribed” means prescribed by rules made under this Act;</p> <p>(kb) “Recovery Officer” means any officer of the Central Government, State Government or the Board of Trustees constituted under section 5A, who may be authorised by the Central Government, by notification in the Official Gazette, to exercise the powers of a Recovery Officer under this Act;</p> <p>(I) “Scheme” means the Employees’ Provident Funds scheme framed under section 5;</p> <p>(II) “superannuation”, in relation to an employee, who is the member of the</p>	<p>(ia) No change</p> <p>(ib) No change</p> <p>(ic) To be deleted</p> <p>(j) No change</p> <p>(k) To be deleted</p> <p>(kA) No change</p> <p>(kB) No change</p> <p>(ka) No change</p> <p>(kb) No change</p>

Section	Present Provision	Proposed
	<p>Pension Scheme, means the attainment, by the said employee, of the age of fifty-eight years.</p> <p>(m) "Tribunal" means the Employees' Provident Funds Appellate Tribunal constituted under section 7D.</p> <p>(n) New Definition</p> <p>(o) New Definition</p> <p>(p) New Definition</p> <p>(q) New Definition</p> <p>(r) New Definition</p> <p>(s) New Definition</p> <p>(t) New Definition</p>	<p>(l) No change</p> <p>(ll) "Superannuation", in relation to an employee, who is the member of the Schemes, means the attainment of such age, as may be prescribed under the Schemes.</p> <p>(m) No change.</p> <p>(n) "Appellate Officer" means Additional Central Provident Fund Commissioner or such other officer as may be authorised by the Central Government, by notification in the Official Gazette;</p> <p>(o) "Dues" means any amount payable or determined under the Act or the Schemes framed thereunder.</p> <p>(p) "Employees' Provident Fund Organisation" means the organisation to implement the Employees Provident Fund and Miscellaneous Provisions Act, 1952 and the Schemes framed thereunder.</p> <p>(q) "Central Board" means The Central Board of Trustees.</p> <p>(r) "Establishment" means, any organisation, institution, corporation, local body, company, co-operative society, Trusts, self help groups or any other legal entity employing one or more person including the organisation under the control of State or Central Government.</p> <p>(s) "Wage Ceiling" means, the amount of contributing wages upto which the contribution as specified in the EPF Scheme, EDLI Scheme and Employees Pension Scheme is compulsorily payable.</p>

Section	Present Provision	Proposed
	<p>(u) New Definition</p> <p>(v) New Definition</p>	<p>(t) “Voluntary Contribution” means a contribution paid by the employee and/or the employer over and above the contribution.”</p> <p>(u) “Small Establishment” means an establishment employing less than 40 employees engaged in or in connection with the work of establishment. Provided further that to qualify as a small establishment it should not have employed forty or more persons in the preceding financial year.</p> <p>“(v) “Un-organized Sector” means all unincorporated private enterprises owned by individuals or households engaged in the sale or production of goods and services operated on a proprietary or partnership basis and with less than ten total workers.</p> <p><i>Explanation: for the purpose of this Act any citizen of India engaged in any trade, craft or business for the purpose of earning livelihood shall be considered as part of the Un-organized sector.</i></p>
2A.	<p>Establishments to include all departments and branches. - For the removal of doubts, it is hereby declared that where an establishment consists of different departments or has branches, whether situate in the same place or in different places, all such departments or branches shall be treated as parts of the same establishment.</p>	<p>No Change</p>
3.	<p>Power to apply Act to an establishment which has a common provident fund with another establishment. – Where immediately before this Act becomes applicable to an establishment there is in existence a provident fund which is common to the employees employed in that establishment and employees in any other establishment, the Central Government may, by notification in the Official Gazette direct that the provisions of this Act shall also apply to such other establishment.</p>	<p>No Change</p>
4.	<p>Power to add to Schedule I – (1) The Central Government may, by notification in the Official Gazette, add to Schedule I any other industry in respect of the employees whereof it is of opinion that a Provident Fund Scheme should be framed under this Act, and thereupon</p>	<p>To be deleted</p>

Section	Present Provision	Proposed
	<p>the industry so added shall be deemed to be an industry specified in Schedule I for the purpose of this Act.</p> <p>(2) All notifications under sub-section 1 shall be laid before Parliament, as soon as may be, after they are issued.</p>	
<p>5.</p>	<p>Employees' Provident Funds Scheme. –</p> <p>(1) The Central Government may, by notification in the Official Gazette, frame a scheme to be called the Employees' Provident Fund Scheme for the establishment of provident funds under this Act for employees or for any class of employees and specify the establishments or class of establishments to which the said Scheme shall apply and there shall be established, as soon as may be after the framing of the Scheme, a Fund in accordance with the provisions of this Act and the Scheme.</p> <p>(1A) The Fund shall vest in, and be administered by, the Central Board constituted under section 5A.</p> <p>(1B) Subject to the provisions of this Act, a Scheme framed under sub-section (1) may provide for all or any of the matters specified in Schedule II.</p> <p>(2) A Scheme framed under sub-section (1) may provide that any of its provisions shall take effect either prospectively or retrospectively on such date as may be specified in this behalf in the Scheme.</p>	<p>Employees' Provident Funds Scheme. –</p> <p>(1) The Central Government may, by notification in the Official Gazette, frame a scheme to be called the Employees' Provident Fund Scheme for the establishment of provident funds under this Act for employees or for any class of employees and specify the establishments or class of establishments to which the said Scheme shall <u>not</u> apply and there shall be established, as soon as may be after the framing of the Scheme, a Fund in accordance with the provisions of this Act and the Scheme.</p> <p>(1A) No Change</p> <p>(1B) No Change</p> <p>(2) No Change</p>
<p>5A.</p>	<p>Central Board. - (1) The Central Government may, by notification in the Official Gazette, constitute, with effect from such date as may be specified therein, a Board of Trustees for the territories to which this Act extends hereinafter in this Act referred to as the Central Board consisting of the following persons as members, namely:-</p> <p>(a) a Chairman and a Vice-Chairman to be appointed by the Central Government;</p> <p>(aa) the Central Provident Fund Commissioner, Ex officio;</p>	<p>No Change</p>

Section	Present Provision	Proposed
	<p>(b) not more than five persons appointed by the Central Government from amongst its officials;</p> <p>(c) not more than fifteen persons representing Governments of such States as the Central Government may specify in this behalf, appointed by the Central Government;</p> <p>(d) ten persons representing employers of the establishments to which the Scheme applies, appointed by the Central Government after consultation with such organisations of employers as may be recognised by the Central Government in this behalf; and</p> <p>(e) ten persons representing employees in the establishments to which the Scheme applies, appointed by the Central Government after consultation with such organisations of employees as may be recognised by the Central Government in this behalf.</p> <p>(2) The terms and conditions subject to which a member of the Central Board may be appointed and the time, place and procedure of the meetings of the Central Board shall be such as may be provided for in the Scheme.</p> <p>(3) The Central Board shall subject to the provisions of section 6 and section 6C administer the Fund vested in it in such manner as may be specified in the Scheme.</p> <p>(4) The Central Board shall perform such other functions as it may be required to perform by or under any provisions of the Scheme, the Pension Scheme and the Insurance scheme.</p> <p>(5) The Central Board shall maintain proper accounts of its income and expenditure in such form and in such manner as the Central Government may, after consultation with the Comptroller and Auditor-General of India, specify in the Scheme.</p>	<p><i>No change.</i></p> <p><i>No change.</i></p> <p><i>No change.</i></p>

Section	Present Provision	Proposed
	<p>(6) The accounts of the Central Board shall be audited annually by the comptroller and Auditor-General of India and any expenditure incurred by him in connection with such audit shall be payable by the Central Board to the Comptroller and Auditor-General of India.</p> <p>(7) The Comptroller and Auditor-General of India and any person appointed by him in connection with the audit of the accounts of the Central Board shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor- General has, in connection with the audit of Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers, documents and papers and inspect any of the offices of the Central Board.</p> <p>(8) The accounts of the Central Board as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded to the Central Board which shall forward the same to the Central Government along with its comments on the report of the Comptroller and Auditor-General.</p> <p>(9) It shall be the duty of the Central Board to submit also to the Central Government an annual report of its work and activities and the Central Government shall cause a copy of the annual report, the audited accounts together with the report of the Comptroller and Auditor-General of India and the comments of the Central Board thereon to be laid before each House of Parliament.</p>	<p><i>No change.</i></p> <p><i>No change.</i></p> <p><i>No change.</i></p> <p><i>No change.</i></p> <p><i>No change.</i></p> <p><i>No change.</i></p>
5AA.	<p>Executive Committee. – (1) The Central Government may, by notification in the Official Gazette, constitute, with effect from such date as may be specified therein, an Executive Committee to assist the Central Board in the performance of its functions.</p> <p>(2) The Executive Committee shall consist of the following persons as members,</p>	<p><i>No change</i></p>

Section	Present Provision	Proposed
	<p>namely:-</p> <p>(a) a Chairman appointed by the Central Government from amongst the members of the Central Board:</p> <p>(b) two persons appointed by the Central Government from amongst the persons referred to in clause b of sub-section 1 of section 5A;</p> <p>(c) three persons appointed by the Central Government from amongst the persons referred to in clause c of sub-section 1 of section 5A;</p> <p>(d) three persons representing the employers elected by the Central Board from amongst the persons referred to in clause d of subsection 1 of section 5A;</p> <p>(e) three persons representing the employees elected by the Central Board from amongst the persons referred to in clause e of subsection 1 of section 5A;</p> <p>(f) the Central Provident Fund Commissioner, ex-officio.</p> <p>(3) The terms and conditions subject to which a member of the Central Board may be appointed or elected to the Executive Committee and the time, place and procedure of the meetings of the Executive Committee shall be such as may be provided for in the Scheme.</p>	
5B.	<p>State Board.- (1) The Central Government may, after consultation with the Government of any State, by notification in the Official Gazette, constitute for that State a Board of Trustees hereinafter in this Act referred to as the State Board in such manner as may be provided for in the Scheme.</p> <p>(2) A State Board shall exercise such powers and perform such duties as the Central Government may assign to it from time to time.</p>	No Change

Section	Present Provision	Proposed
	(3) The terms and conditions subject to which a member of a State Board may be appointed and the time, place and procedure of the meetings of a State Board shall be such as may be provided for in the Scheme.	
5C.	Board of Trustees to be body corporate. - Every Board of Trustees constituted under section 5A or section 5B shall be a body corporate under the name specified in the notification constituting it, having perpetual succession and a common seal and shall by the said name sue and be sued.	No Change
5D.	<p>Appointment of officers. – (1) The Central Government shall appoint a Central Provident Fund Commissioner who shall be the chief executive officer of the Central Board and shall be subject to the general control and superintendence of that Board.</p> <p>(2) The Central Government may also appoint a Financial Adviser and Chief Accounts Officer to assist the Central Provident Fund Commissioner in the discharge of his duties.</p> <p>(3) The Central Board may appoint, subject to the maximum scale of pay, as may be specified in the Scheme, as many Additional Central Provident Fund Commissioners, Deputy Provident Fund Commissioners, Regional Provident Fund Commissioners, Assistant Provident Fund Commissioners and such other officers and employees as it may consider necessary for the efficient administration of the Scheme, the Pension Scheme and the Insurance Scheme.</p> <p>(4) No appointment to the post of the Central Provident Fund Commissioner or an Additional Central Provident Fund Commissioner or a Financial Adviser and Chief Accounts Officer or any other post under the Central Board carrying a scale of pay equivalent to the scale of pay of any Group „A“ or Group „B“ post under the Central Government shall be made except after consultation with the Union Public Service Commission:</p> <p>Provided that no such consultation shall be necessary in regard to any such</p>	<p>(1) No Change</p> <p>(2) The Central Government may also appoint a Financial Adviser and Chief Accounts Officer and a Chief Vigilance Officer to assist the Central Provident Fund Commissioner in the discharge of his duties.</p> <p>(3) No Change</p> <p>(4) Every appointment to a post under the Central Board carrying a scale of pay equivalent to the scale of pay of any Group “A” or Group ‘B Gazzetted’ post under the Central Government other than the Central Provident Fund Commissioner and the Financial Adviser and Chief Accounts Officer and a Chief Vigilance Officer shall be made in consultation with the Union Public Service</p>

Section	Present Provision	Proposed
	<p>qualifications, method of recruitment, duties and responsibilities of such officers and employees under the Central Government and in case of any doubt, the Central Board shall refer the matter to the Central Government whose decision thereon shall be final.</p> <p>(8) The method of recruitment, salary and allowances, discipline and other conditions of service of officers and employees of a State Board shall be such as may be specified by that Board, with the approval of the State Government concerned.</p>	
5DD.	<p>Acts and proceedings of the Central Board or its Executive Committee or the State Board not to be invalidated on certain grounds. – No act done or proceeding taken by the Central Board or the Executive Committee constituted under section 5AA or the State Board shall be questioned on the ground merely of the existence of any vacancy in, or any defect in the constitution of, the Central Board or the Executive Committee or the State Board, as the case may be.</p>	No Change
5E.	<p>Delegation. - The Central Board may delegate to the Executive Committee or to the Chairman of the Board or to any of its officers and a State Board may delegate to its Chairman or to any of its officers, subject to such conditions and limitations, if any, as it may specify, such of its powers and functions under this Act as it may deem necessary for the efficient administration of the Scheme, the Pension Scheme and the Insurance Scheme.</p>	No Change
6	<p>Contributions and matters which may be provided for in Schemes. – The contribution which shall be paid by the employer to the Fund shall be ten percent of the basic wages, dearness allowance and retaining allowance, if any, for the time being payable to each of the employees whether employed by him directly or by or through a contractor, and the employee’s contribution shall be equal to the contribution payable by the employer in respect of him and may, if any employee so desires, be an amount exceeding ten percent of his basic wages, dearness allowance and retaining allowance if any, subject to the condition that the employer shall not be under an obligation to pay any contribution over and above his contribution payable under this section:</p>	<p>Contributions and matters which may be provided for in Schemes. – “Contributions and matters which may be provided for in Schemes. – The contribution which shall be paid by the employer to the Fund shall be twelve <u>percent of wages</u> for the time being payable to each of the employees whether employed by him directly or by or through a contractor, and the employee’s contribution shall be equal to the contribution payable by the employer in respect of him and may, if any employee so desires, be an amount exceeding the said percent of his wages subject to the condition that the employer shall not be under an obligation to pay any contribution over and above the contribution payable under this section.</p> <p>Provided that where the amount of any contribution payable under this Act</p>

Section	Present Provision	Proposed
	<p>New Addition</p> <p>Provided that in its application to any establishment or class of establishments which the Central Government, after making such inquiry as it deems fit, may, by notification in the Official Gazette specify, this section shall be subject to the modification that for the words “ten percent”, at both the places where they occur, the words “12 percent” shall be substituted:</p> <p>Provided further that where the amount of any contribution payable under this Act involves a fraction of a rupee, the Scheme may provide for rounding off of such fraction to the nearest rupee, half of a rupee, or quarter of a rupee.</p> <p>Explanation I – For the purposes of this section dearness allowance shall be deemed to include also the cash value of any food concession allowed to the employee.</p> <p>Explanation II. – For the purposes of this section, “retaining allowance” means allowance payable for the time being to an employee of any factory or other establishment during any period in which the establishment is not working, for retaining his services.</p>	<p>involves a fraction of a rupee, the Scheme may provide for rounding off of such fraction to the nearest rupee.”</p> <p>Provided further that, if the Central Government is of the opinion that having regard to the financial position of any class of establishments or other circumstances of the case, it is necessary or expedient to do so, it may, by notification in the Official Gazette, and subject to such conditions, as may be specified in the notification, reduce or waive the contribution payable by the employees for such period as may be specified in the notification.</p> <p>Provided that in its application to a small establishment or class of establishments which the Central Government, after making such inquiry as it deems fit, may, by notification in the Official Gazette specify, that the contribution shall be any amount between nine percent to twelve percent as the case may be and substitute for the words “twelve percent”, at the places where they occur, the said percentage of contribution.</p> <p>No change</p> <p>To be deleted</p> <p>To be deleted</p>
6A	<p>Employees’ Pension Scheme. – (1) The Central Government may, by notification in the Official Gazette, frame a scheme to be called the Employees’ Pension Scheme for the purpose of providing for –</p>	<p>Employees’ Pension Scheme. – (1) No change</p>

Section	Present Provision	Proposed
	<p>(a) superannuation pension, retiring pension or permanent total disablement pension to the employees of any establishment or class of establishments to which this Act applies; and</p> <p>(b) Widow or widower's pension, children pension or orphan pension payable to the beneficiaries of such employees.</p> <p>(2) Notwithstanding anything contained in section 6, there shall be established , as soon as may be after framing of the Pension Scheme, a Pension Fund into which there shall be paid, from time to time, in respect of every employee who is a member of the Pension Scheme, -</p> <p>(a) such sums from the employer's contribution under section 6, not exceeding eight and one-third per cent of the basic wages, dearness allowance and retaining allowance, if any, of the concerned employees, as may be specified in the Pension Scheme;</p> <p>(b) such sums as are payable by the employers of exempted establishments under sub-section (6) of section 17;</p> <p>(c) the net assets of the Employees' Family Pension as on the date of establishment of the Pension Fund;</p> <p>(d) such sums as the central Government may, after due appropriation by Parliament by law in this behalf, specify.</p> <p>(3) On the establishment of the Pension Fund, the Family Pension Scheme hereinafter referred to as the ceased scheme shall cease to operate and all assets of the ceased scheme shall vest in and shall stand transferred to, and all liabilities under the ceased scheme shall be enforceable against, the Pension Fund and the beneficiaries under the ceased scheme shall be entitled to draw the benefits, not less than the benefits, they were entitled to under the ceased scheme, from the Pension fund.</p> <p>(4) Pension Fund shall vest in and be administered by the Central Board in such manner as may be specified in the Pension Scheme.</p>	<p>(a) No Change</p> <p>(b) No Change</p> <p>(2) No Change</p> <p>(a) such sums from the employer's and/or employees' contribution as specified in the pension scheme.</p> <p>(b) No Change</p> <p>(c) No Change</p> <p>(d) No Change</p> <p>(3) No Change</p>

Section	Present Provision	Proposed
	<p>(5) Subject to the provisions of this Act, the Pension Scheme may provide for all or any of the matters specified in Schedule III.</p> <p>(6) The Pension Scheme may provide that all or any of its provisions shall take effect either prospectively or retrospectively on such date as may be specified in that behalf in that scheme.</p> <p>(7) A Pension Scheme, framed under sub-section 1 shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the scheme or both Houses agree that the scheme should not be made, the scheme shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under the scheme.</p>	<p>(4) No Change</p> <p>(5) No change</p> <p>(6) No Change</p> <p>(7) No Change</p>
6AB	<p>New Addition</p>	<p>6AB. Framing of a Voluntary Scheme for providing benefits of Provident Fund, Pension and Insurance to citizen of India and to un-organized sector workers-</p> <p>(1) Notwithstanding anything contained in section 6, the Central Government may, by notification in the Official Gazette, frame a scheme to be called the Un-organized sector Social Security Scheme for the purpose of providing for the benefits of—</p> <p>(a) Provident Fund;</p> <p>(b) Pension including superannuation pension, retiring pension or permanent total disablement pension, widow or widower's pension, children pension or orphan pension payable to the beneficiaries;</p> <p>(c) Deposit Linked Insurance;</p>

Section	Present Provision	Proposed
		Further that the Central Government may, by notification in the Official Gazette specify that subject to the provisions of this Act, the Voluntary Social Security Scheme may provide for all or any of the matters specified by the Central Government.
6C	<p>Employees’ Deposit-linked Insurance Scheme. - (1) The Central Government may, by notification in the Official Gazette, frame a scheme to be called the Employees’ Deposit-linked Insurance Scheme for the purpose of providing life insurance benefits to the employees of any establishment or class of establishments to which this Act applies.</p> <p>(2) There shall be established, as soon as may be after the framing of Insurance Scheme, a Deposit-linked Insurance Fund into which shall be paid by the employer from time to time in respect of every such employee in relation to whom he is the employer, such amount, not being more than one per cent of the aggregate of the basic wages, dearness allowance and retaining allowance if any for the time being payable in relation to such employee as the Central Government may, by notification in the Official Gazette, specify.</p> <p>Explanation. - For the purposes of this sub-section, the expressions “dearness allowance’ and ‘retaining allowance’ have the same meanings as in section 6.</p> <p>(3) ***</p> <p>(4) (a) The employer shall pay into the Insurance Fund such further sums of money, not exceeding one-fourth of the contribution which he is required to make under sub-section 2, as the Central Government may, from time to time, determine to meet all the expenses in connection with the administration of the Insurance Scheme other than the expenses towards the cost of any benefits provided by or under that Scheme.</p> <p>(b) ***</p> <p>(5) The Insurance Fund shall vest in the Central Board and be administered by it in such manner as may be specified in the Insurance Scheme.</p>	<p>Employees’ Deposit-linked Insurance Scheme. - (1) No Change</p> <p>(2) There shall be established, as soon as may be after the framing of Insurance Scheme, a Deposit-linked Insurance Fund into which shall be paid by the employer from time to time in respect of every such employee in relation to whom he is the employer, such amount, not being more than one per cent of the aggregate of the contributing wages for the time being payable in relation to such employee as the Central Government may, by notification in the Official Gazette, specify.</p> <p>To be deleted</p> <p>(4) (a) No Change</p> <p>(b) ***</p>

Section	Present Provision	Proposed
	<p>(6) The insurance Scheme may provide for all or any of the matters specified in Schedule IV.</p> <p>(7) The Insurance Scheme may provide that any of its provision shall take effect either prospectively or retrospectively on such date as may be specified in this behalf in that Scheme.</p>	<p>(5) No Change</p> <p>(6) No Change</p> <p>(7) No Change</p>
6D.	<p>Laying of Schemes before Parliament. - Every scheme framed under section 5, section 6A and section 6C shall be laid, as soon as may be after it is framed, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the scheme, or both Houses agree that the scheme should not be framed, the scheme shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that scheme.</p>	<p>No Change</p>
7.	<p>Modification of Scheme – (1) The Central Government may, by notification in the Official Gazette add to, amend or vary either prospectively or retrospectively, the Scheme, the Pension Scheme or the Insurance Scheme, as the case may be.</p> <p>(2) Every notification issued under sub-section 1 shall be laid, as soon as may be after it is issued, before each House of Parliament while it is in session, for a total period of thirty days, which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the notification, or both Houses agree that the notification should not be issued, the notification shall thereafter have effect only in such modified form or be of no effect, as the case may be ; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that notification.</p>	<p>No Change</p>

Section	Present Provision	Proposed
7A.	<p>Determination of moneys due from employers. – (1) The Central Provident Fund Commissioner, any Additional Central Provident Fund Commissioner, any Deputy Provident Fund Commissioner, any Regional Provident Fund Commissioner or any Assistant Provident Fund Commissioner may, by order,</p> <p>(a) in a case where a dispute arises regarding the applicability of this Act to an establishment, decide such dispute; and</p> <p>(b) determine the amount due from any employer under any provision of this Act, the Scheme or the Pension Scheme or the Insurance Scheme, as the case may be, and for any of the aforesaid purposes may conduct such inquiry as he may deem necessary.</p> <p>New Addition</p> <p>(2) The officer conducting the inquiry under sub-section 1 shall, for the purposes of such inquiry have the same powers as are vested in a court under the code of Civil Procedure, 1908 (5 of 1908), for trying a suit in respect of the following matters, namely:-</p> <p>(a) enforcing the attendance of any person or examining him on oath;</p> <p>(b) requiring the discovery and production of documents;</p> <p>(c) receiving evidence on affidavit;</p> <p>(d) issuing commissions for the examination of witnesses,</p>	<p>Determination of moneys due from employers. – (1) The Regional Provident Fund Commissioner or any Assistant Provident Fund Commissioner may, by order,</p> <p>(a) No Change</p> <p>(b) No Change</p> <p>“Provided that no such order shall be passed by the authorised officer in respect of period beyond five years from the date on which the contribution shall become payable, except in cases where the Central Provident Fund Commissioner may by an order in writing, allow.”</p> <p>(2) No Change</p>

Section	Present Provision	Proposed
	<p>and any such inquiry shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purpose of section 196 of the Indian Penal Code (45 of 1860).</p> <p>(3) No order shall be made under sub-section (1), unless the employer concerned is given a reasonable opportunity of representing his case.</p> <p>(3A) Where the employer, employee or any other person required to attend the inquiry under sub-section 1 fails to attend such inquiry without assigning any valid reason or fails to produce any document or to file any report or return when called upon to do so, the officer conducting the inquiry may decide the applicability of the Act or determine the amount due from any employer, as the case may be, on the basis of the evidence adduced during such inquiry and other documents available on record.</p> <p>(4) Where an order under sub-section 1 is passed against an employer ex-parte, he may, within three months from the date of communication of such order, apply to the officer for setting aside such order and if he satisfies the officer that the show cause notice was not duly served or that he was prevented by any sufficient cause from appearing when the inquiry was held, the officer shall make an order setting aside his earlier order and shall appoint a date for proceeding with the inquiry:</p> <p>Provided that no such order shall be set aside merely on the ground that there has been an irregularity in the service of the show cause notice if the officer is satisfied that the employer had notice of the date of hearing and had sufficient time to appear before the officer.</p> <p>Explanation.- Where an appeal has been preferred under this Act against an order passed ex parte and such appeal has been disposed of otherwise than on the ground that the appellant has withdrawn the appeal, no application shall lie under this sub-section for setting aside the ex parte order.</p> <p>(5) No order passed under this section shall be set aside on any application under sub-section 4 unless notice thereof has been served on the opposite party.</p>	<p>(3) No Change</p> <p>(3A) No Change</p> <p>(4) No Change</p> <p>No Change</p>

Section	Present Provision	Proposed
		(5) No Change
7B.	<p>Review of orders passed under Section 7A. - (1) Any person aggrieved by an order made under sub-section 1 of section 7A, but from which no appeal has been preferred under this Act, and who, from the discovery of new and important matter or evidence which, after the exercise of due diligence was not within his knowledge or could not be produced by him at the time when the order was made, or on account of some mistake or error apparent on the face of the record or for any other sufficient reason, desires to obtain a review of such order may apply for a review of that order to the officer who passed the order:</p> <p>Provided that such officer may also on his own motion review his order if he is satisfied that it is necessary so to do on any such ground.</p> <p>(2) Every application for review under sub-section 1 shall be filed in such form and manner and within such time as may be specified in the Scheme.</p> <p>(3) Where it appears to the officer receiving an application for review that there is no sufficient ground for a review, he shall reject the application.</p> <p>(4) Where the officer is of opinion that the application for review should be granted, he shall grant the same:</p> <p>Provided that, -</p> <p>(a) no such application shall be granted without previous notice to all the parties before him to enable them to appear and be heard in support of the order in respect of which a review is applied for, and</p>	No Change

Section	Present Provision	Proposed
	<p>(b) no such application shall be granted on the ground of discovery of new matter or evidence which the applicant alleges was not within his knowledge or could not be produced by him when the order was made, without proof of such allegation.</p> <p>(5) No appeal shall lie against the order of the officer rejecting an application for review, but an appeal under this Act shall lie against an order passed under review as if the order passed under review were the original order passed by him under section 7A.</p>	
7C.	<p>Determination of escaped amount. - Where an order determining the amount due from an employer under section 7A or section 7B has been passed and if the officer who passed the orders-</p> <p>(a) has reason to believe that by reason of the omission or failure on the part of the employer to make any document or report available, or to disclose, fully and truly, all material facts necessary for determining the correct amount due from the employer, any amount so due from such employer for any period has escaped his notice;</p> <p>(b) has, in consequence of information in his possession, reason to believe that any amount to be determined under section 7A or section 7B has escaped from his determination for any period notwithstanding that there has been no omission or failure as mentioned in clause a on the part of the employer, he may, within a period of five years from the date of communication of the order passed under section 7A or section 7B, re-open the case and pass appropriate orders re-determining the amount due from the employer in accordance with the provisions of this Act:</p> <p>Provided that no order re-determining the amount due from the employer shall be passed under this section unless the employer is given a reasonable opportunity of representing his case.</p>	No Change
7CC.	New Addition:	7CC. Appeal against the orders passed under section 7A, or section 7B or section 7C or and section 14B shall be made as under:

Section	Present Provision	Proposed
		<p>(1) Any person aggrieved by an order passed under section 7A, or section 7B, or section 7C, or section 14B, may prefer an appeal to an Appellate officer.</p> <p>(2) Every appeal under sub section (1) shall be heard by an Appellate officer. The officer shall conduct the inquiry for appeal made under sub section (1) in accordance with section 7A of the Act.</p> <p>(3) The Appellate Officer may, after giving the parties to the appeal, an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the order appealed against.</p> <p>(4) The orders so passed by the Appellate officer shall be deemed to be order passed under section 7A, section 7B, section 7C or section 14B of the Act, as the case may be.</p> <p>(5) Every appeal under sub section (1) shall be filed in such form and manner, within such time as may be prescribed in the rules.</p> <p>(6) The Appellate Officer conducting the inquiry shall exercise all such powers as provided under sub section (2) of section 7A of the Act.</p> <p style="padding-left: 40px;">Any such inquiry shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purpose of section 196 of the Indian Penal Code 45 of 1960. The officer conducting the inquiry shall be deemed to be a Civil Court for all the purposes of section XXVI of the code of criminal procedure, 1973 (2 of 1974).</p> <p>(7) No appeal by the employer shall be entertained unless he has deposited with it 50% of the amount due from him as determined by an authorized officer referred to in section 7A, or section 7B, or section 7C or and section 14B as per the procedure provided in the rules.</p> <p>Provided that the Appellate officer may, for reasons to be recorded in writing, reduce the amount to be deposited under this section but it shall not be less than 25% of the amount determined by the authorized officer.</p>

Section	Present Provision	Proposed
		<p data-bbox="1191 248 2085 376">Provided that in case of an employer of a small establishment, the appeal shall be entertained on deposit of 20% of the amount due from him as determined by an authorized officer referred to in section 7A, or section 7B, or section 7C or and section 14B as per the procedure provided in the rules.</p> <p data-bbox="1191 419 2085 512">Provided further that no appeal of any kind shall lie against an order of exemption issued under section 17 of the act or an order issued under section 8, 8A to 8G of the act.</p>
7CD	New Addition	<p data-bbox="1191 536 2085 628">“(7CD) Power to transfer inquiry under section 7A/7B/7C pending before an Authorized Officer or an Appellate proceedings pending before any of the Appellate Officer.</p> <p data-bbox="1191 667 2085 890">The central Provident Fund Commissioner may on receipt of an application from any of the party to an Inquiry or an Appeal under this Act may after consideration of the said application transfer the said inquiry proceedings being conducted by an Authorized Officer or by an Appellate Officer to another Authorized Officer or Appellate Officer by an order in writing. Whereupon the officer to whom the proceedings have been transferred shall proceed with the inquiry from the point upto which the inquiry is already conducted.”</p>
7D.	<p data-bbox="268 951 824 979">Employees’ Provident Funds Appellate Tribunal. –</p> <p data-bbox="268 1018 1167 1206">(1) The Central Government may, by notification in the Official Gazette, constitute one or more Appellate Tribunals to be known as the Employees’ Provident Funds Appellate Tribunal to exercise the powers and discharge the functions conferred on such Tribunal by this Act and every such Tribunal shall have jurisdiction in respect of establishments situated in such area as may be specified in the notification constituting the Tribunal.</p> <p data-bbox="268 1276 1167 1337">(2) A Tribunal shall consist of one person only to be appointed by the Central Government.</p>	<p data-bbox="1191 951 1747 979">Employees’ Provident Funds Appellate Tribunal. –</p> <p data-bbox="1191 1018 2085 1238">(1) The Central Government may, by notification in the Official Gazette, constitute <i>one or more Appellate Tribunals (out of which one shall be the Principle Appellate Tribunal at Delhi)</i> to be known as the Employees’ Provident Funds Appellate Tribunal to exercise the powers and discharge the functions conferred on such Tribunal by this Act and every such Tribunal shall have jurisdiction in respect of establishments situated in such area as may be specified in the notification constituting the Tribunal.</p> <p data-bbox="1191 1276 2085 1337">(2)(a) The Principle Appellate Tribunal shall consist of three members to be appointed by the Central Government out of which one member shall be Member</p>

Section	Present Provision	Proposed
	<p>(3) A person shall not be qualified for appointment as a Presiding Officer of a Tribunal hereinafter referred to as the Presiding Officer, unless he is, or has been, or is qualified to be, -</p> <p>(i) a Judge of a High Court; or</p> <p>(ii) a District Judge.</p> <p>(4) New Addition</p>	<p><i>(Judicial) and the other two Members shall be Member (Administrative).</i></p> <p><i>(b) The other Tribunals shall consist of two members to be appointed by the Central Government out of which one member shall be Member Judicial and other member shall be Member Administrative</i></p> <p>(3) A person shall not be qualified for appointment as a Member (Judicial) of the Tribunal, unless he is, or has been, or is qualified to be, -</p> <p>(i) a Judge of a High Court; or</p> <p>(ii) a District Judge.</p> <p>(4) The Member (Administrative) shall be appointed by the Central Government as per rules notified by the Central Government.</p> <p>No person below the rank of Joint Secretary in the Government of India having experience in administration of Social Security and Labour Laws or an Additional Central Provident Fund Commissioner, shall be qualified for appointment as the Member (Administrative).</p>
7E.	<p>Term of office. - The Presiding Officer of a Tribunal shall hold office for a term of five years from the date on which he enters upon his office or until he attains the age of sixty-two years, whichever is earlier.</p>	<p>Term of office. - All the members of the Tribunal shall hold office for a term of five years from the date on which he enters upon his office or until he attains the age of sixty-five years, whichever is earlier.</p>
7F.	<p>Resignation. –</p> <p>(1) The Presiding Officer may, by notice in writing under his hand addressed to the Central Government, resign his office;</p> <p>Provided that the Presiding Officer shall, unless he is permitted by the Central Government to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.</p> <p>(2) The Presiding Officer shall not be removed from his office except by an order made by the President on the ground of proved misbehaviour or incapacity after an inquiry made by a Judge of the High Court in which such Presiding Officer had</p>	<p>Resignation. –</p> <p>(1) The member of the Tribunal may, by notice in writing under his hand addressed to the Central Government, resign his office;</p> <p>Provided that <i>the member of the Tribunal</i> shall, unless he is permitted by the Central Government to relinquish his office sooner, continue to hold office until the expiry of three months from the date of receipt of such notice or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.</p> <p>(2) A member of the Tribunal shall be removed from his office by an order made by the President on the ground of proved misbehaviour or incapacity after an inquiry made by a Judge of the High Court in which such member of the Tribunal</p>

Section	Present Provision	Proposed
	<p>been informed of the charges against him and given a reasonable opportunity of being heard in respect of those charges.</p> <p>(3) The Central Government may, by rules, regulate the procedure for the investigation of misbehaviour or incapacity of the Presiding Officer.</p>	<p>had been informed of the charges against him and given a reasonable opportunity of being heard in respect of those charges.</p> <p>(3) The Central Government may, by rules, regulate the procedure for the investigation of misbehaviour or incapacity of a member of the Tribunal.</p>
7G.	<p>Salary and allowances and other terms and conditions of service of Presiding Officer. - The salary and allowances payable to, and the other terms and conditions of service including pension, gratuity and other retirement benefits of, the Presiding Officer shall be such as may be prescribed:</p> <p>Provided that neither the salary and allowances nor the other terms and conditions of service of the Presiding Officer shall be varied to his disadvantage after his appointment.</p>	<p>Salary and allowances and other terms and conditions of service of a member of the Tribunal. - The salary and allowances payable to, and the other terms and conditions of service including pension, gratuity and other retirement benefits of, the member of a Tribunal shall be such as may be prescribed:</p> <p>Provided that neither the salary and allowances nor the other terms and conditions of service of the member of a Tribunal shall be varied to his disadvantage after his appointment.</p>
7H.	<p>Staff of the Tribunal. - (1) The Central Government shall determine the nature and categories of the officers and other employees required to assist a Tribunal in the discharge of its functions and provide the Tribunal with such officers and other employees as it may think fit.</p> <p>(2) The officers and other employees of a Tribunal shall discharge their functions under the general superintendence of the Presiding Officer.</p> <p>(3) The salaries and all allowances and other conditions of service of the officers and other employees of a Tribunal shall be such as may be prescribed.</p>	<p>No Change</p>
7I.	<p>Appeals to the Tribunal. –</p> <p>(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 order.</p> <p>(1A) New Addition</p>	<p>7I. Appeals to the Tribunal. –</p> <p>(1) Any person aggrieved by 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 order.</p> <p>(1A) Any person aggrieved by an order under section 7CC of the Act may prefer an appeal to a Tribunal against such orders.</p>

Section	Present Provision	Proposed
	<p>(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.</p> <p>(3) New Addition</p> <p>(4) New Addition</p>	<p>(2) Every appeal under sub section (1) and sub section (1A) shall be filed in such form and manner, and within such time frame and be accompanied by such fees, as may be prescribed in the Rules.</p> <p>(3) No appeal under sub section (1A) shall be entertained unless the employer has filed an appeal under section 7CC and the same has been disposed off by the appellate officer.</p> <p><i>(4) Provided further that no appeal of any kind shall lie against an order of exemption issued under section 17 of the act or an order issued under section 8, 8A to 8G of the act.</i></p>
7 – J.	<p>Procedure of Tribunals. – (1) A Tribunal shall have power to regulate its own procedure in all matters arising out of the exercise of its powers or of the discharge of its functions including the places at which the Tribunal shall have its sittings.</p> <p>(2) A Tribunal shall, for the purpose of discharging its functions, have all the powers which are vested in the officers referred to in section 7A and any proceeding before the Tribunal shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purpose of section 196, of the Indian Penal Code (45 of 1860) and the Tribunal shall be deemed to be a civil court for all the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974).</p>	No Change
7K.	<p>Right of appellant to take assistance of legal practitioner and of Government, etc., to appoint presenting officers. – (1) A person preferring an appeal to a Tribunal under this Act may either appear in person or take the assistance of a legal practitioner of his choice to present his case before the Tribunal.</p> <p>(2) The Central Government or a State Government or any other authority under this Act may authorise one or more legal practitioners or any of its officers to act</p>	No Change

Section	Present Provision	Proposed
	as presenting officers and every person so authorised may present the case with respect to any appeal before a Tribunal.	
7L.	<p>Orders of Tribunal. – (1) A Tribunal may, after giving the parties to the appeal, an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the order appealed against or may refer the case back to the authority which passed such order with such directions as the tribunal may think fit, for a fresh adjudication or order, as the case may be, after taking additional evidence, if necessary.</p> <p>(1A) New Addition</p> <p>(1B) New Addition</p> <p>(2) A Tribunal may, at any time within five years from the date of its order, with a view to rectifying any mistake apparent from the record, amend any order passed by it under sub-section 1 and shall make such amendment in the order if the mistake is brought to its notice by the parties to the appeal:</p> <p>Provided that an amendment which has the effect of enhancing the amount due from, or otherwise increasing the liability of, the employer shall not be made under this sub-section, unless the Tribunal has given notice to him of its intention to do so and has allowed him a reasonable opportunity of being heard.</p> <p>(3) A Tribunal shall send a copy of every order passed under this section to the parties to the appeal.</p> <p>(4) Any order made by a Tribunal finally disposing of an appeal shall not be</p>	<p>(1) No Change</p> <p>(1A) As and when there is any difference in the adjudication in the two member Tribunal the matter shall be transferred by the two member Tribunal to the Principal Appellate Tribunal at Delhi (three member Tribunal) to adjudicate the matter.</p> <p>(1B) As and where there is any difference in the adjudication in three members of the Principal Tribunal, the majority decision shall prevail.</p> <p>(2) No Change</p> <p>(3) No Change</p>

Section	Present Provision	Proposed
	questioned in any court of law.	(4) No Change
7M.	Filling up of vacancies. – If, for any reason, a vacancy occurs in the office of the Presiding Officer, the Central Government shall appoint another person in accordance with the provisions of this Act, to fill the vacancy and the proceedings may be continued before a Tribunal from the stage at which the vacancy is filled.	Filling up of vacancies. – If, for any reason, a vacancy occurs in the Tribunal , the Central Government shall appoint another person in accordance with the provisions of this Act, to fill the vacancy and the proceedings may be continued before a Tribunal from the stage at which the vacancy is filled.
7N.	Finality of orders constituting a Tribunal. – No order of the Central Government appointing any person as the Presiding Officer shall be called in question in any manner, and no act or proceeding before a Tribunal shall be called in question in any manner on the ground merely of any defect in the constitution of such Tribunal.	Finality of orders constituting a Tribunal. – No order of the Central Government appointing any person as the Member of the Tribunal shall be called in question in any manner, and no act or proceeding before a Tribunal shall be called in question in any manner on the ground merely of any defect in the constitution of such Tribunal.
7-O.	Deposit of amount due, on filing appeal. – No appeal by the employer shall be entertained by a Tribunal unless he has deposited with it seventy-five per cent of the amount due from him as determined by an officer referred to in section 7A: Provided that the Tribunal may, for reasons to be recorded in writing, waive or reduce the amount to be deposited under this section.	Deposit of amount due, on filing appeal. – No appeal by the employer shall be entertained by a Tribunal unless he has deposited with it seventy-five per cent of the amount due from him as determined by an officer referred to in section 7A, 7B, 7C, 7CC or 14B of the Act: Provided that the Tribunal may, for reasons to be recorded in writing, waive or reduce the amount to be deposited under this section. Provided that in case of an employer of a small establishment, the appeal shall be entertained on deposit of 20% of the amount due from him as determined by an authorized officer referred to in section 7A, or section 7B, or section 7C or and section 14B as per the procedure provided in the rules.
7P.	Transfer of certain applications to Tribunals. – All applications which are pending before the Central Government under section 19A, shall stand transferred to a Tribunal exercising jurisdiction in respect of establishments in relation to which such applications had been made as if such applications were appeals preferred to the Tribunal.	To be deleted

Section	Present Provision	Proposed
7Q.	<p>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:</p> <p>Provided that higher rate of interest specified in the Scheme shall not exceed the lending rate of interest charged by any scheduled bank.</p>	No Change
8.	<p>Mode of recovery of moneys due from employers— any amount due -</p> <p>(a) from the employer in relation to an establishment to which any Scheme or the Insurance Scheme applies in respect of any contribution payable to the Fund or, as the case may be, the Insurance Fund, damages recoverable under section 14B, accumulations required to be transferred under sub-section 2 of section 15 or under sub-section 5 of section 17 or any charges payable by him under any other provision of this Act or of any provision of the Scheme or the Insurance Scheme; or</p> <p>(b) from the employer in relation to an exempted establishment in respect of any damages recoverable under section 14B or any charges payable by him the appropriate Government under any provision of this Act or under any of the conditions specified under section 17 or in respect of the contribution payable by him towards the Pension Scheme under the said section 17, may, if the amount is in arrear, be recovered in the manner specified in section 8B to 8G.</p>	No Change
8A.	<p>Recovery of moneys by employers and contractors.</p> <p>(1) The amount of contribution that is to say, the employer's contribution as well as the employee's contribution in pursuance of any Scheme and the employer's contribution in pursuance of the Insurance Scheme and any charges for meeting the cost of administering the Fund paid or payable by an employer in respect of an</p>	No Change

Section	Present Provision	Proposed
	<p>employee employed by or through a contractor may be recovered by such employer from the contractor, either by deduction from any amount payable to the contractor under any contract or as a debt payable by the contractor.</p> <p>(2) A contractor from whom the amounts mentioned in sub-section 1 may be recovered in respect of any employee employed by or through him, may recover from such employee the employee's contribution under any Scheme by deduction from the basic wages, dearness allowance and retaining allowance if any payable to such employee.</p> <p>(3) Notwithstanding any contract to the contrary, no contractor shall be entitled to deduct the employer's contribution or the charges referred to in sub-section 1 from the basic wages, dearness allowance, and retaining allowance if any payable to an employee employed by or through him or otherwise to recover such contribution or charges from such employee.</p> <p>Explanation. – In this section, the expressions "dearness allowance" and "retaining allowance" shall have the same meanings as in section 6.</p>	<p>2) A contractor from whom the amounts mentioned in sub-section 1 may be recovered in respect of any employee employed by or through him, may recover from such employee the employee's contribution under any Scheme by deduction from the contributing wages if any payable to such employee.</p> <p>(3) Notwithstanding any contract to the contrary, no contractor shall be entitled to deduct the employer's contribution or the charges referred to in sub-section 1 from the contributing wages if any payable to an employee employed by or through him or otherwise to recover such contribution or charges from such employee.</p>
8B.	<p>Issue of certificate to the Recovery Officer.</p> <p>(1) Where any amount is in arrear under section 8, the authorised officer may issue, to the Recovery Officer, a certificate under his signature specifying the amount of arrears and the Recovery Officer, on receipt of such certificate, shall proceed to recover the amount specified therein from the establishment or, as the case may be, the employer by one or more of the modes mentioned below:-</p> <p>(a) attachment and sale of the movable or immovable property of the establishment or, as the case may be, the employer;</p>	<p>No Change</p>

Section	Present Provision	Proposed
	<p>(b) arrest of the employer and his detention in prison;</p> <p>(c) appointing a receiver for the management of the movable or immovable properties of the establishment or, as the case may be, the employer:</p> <p>Provided that the attachment and sale of any property under this section shall first be effected against the properties of the establishment and where such attachment and sale is insufficient for recovery the whole of the amount of arrears specified in the certificate, the Recovery Officer may take such proceedings against the property of the employer for recovery of the whole or any part of such arrears.</p> <p>(d) New Addition</p> <p>(2) The authorised officer may issue a certificate under sub-section 1, notwithstanding that proceedings for recovery of the arrears by any other mode have been taken.</p>	<p>Provided further that in case of a small establishment the recovery of arrears may be done first from the moveable property of the establishment.</p> <p>The balance amount of arrears, if any, may be recovered from the immovable property of the establishment or the employer only with the prior sanction of the Central Provident Fund Commissioner.</p> <p>No change</p>
8C.	<p>Recovery officer to whom certificate is to be forwarded.</p> <p>(1) The authorised officer may forward the certificate referred to in section 8B to the Recovery Officer within whose jurisdiction the employer –</p> <p>(a) carries on his business or profession or within whose jurisdiction the principal place of his establishment is situated; or</p> <p>(b) resides or any movable or immovable property of the establishment or the</p>	<p>No Change</p>

Section	Present Provision	Proposed
	<p>employer is situated.</p> <p>(2) Where an establishment or the employer has property within the jurisdiction of more than one Recovery Officers and the Recovery Officer to whom a certificate is sent by the authorised officer -</p> <p>(a) is not able to recover the entire amount by the sale of the property movable or immovable, within his jurisdiction; or</p> <p>(b) is of the opinion that, for the purpose of expediting or securing the recovery of the whole or any part of the amount, it is necessary so to do, he may send the certificate or, where only a part of the amount is to be recovered, a copy of the certificate certified in the prescribed manner and specifying the amount to be recovered to the Recovery Officer within whose jurisdiction the establishment or the employer has property or the employer resides, and thereupon that Recovery Officer shall also proceed to recover the amount due under this section as if the certificate or the copy thereof had been the certificate sent to him by the authorised officer.</p>	
8D.	<p>Validity of certificate, and amendment thereof.</p> <p>(1) When the authorised officer issues a certificate to a Recovery Officer under section 8B, it shall not be open to the employer to dispute before the Recovery Officer the correctness of the amount, and no objection to the certificate on any other ground shall also be entertained by the Recovery Officer.</p> <p>(2) Notwithstanding the issue of a certificate to a Recovery Officer, the authorised officer shall have power to withdraw the certificate or correct any clerical or arithmetical mistake in the certificate by sending an intimation to the Recovery Officer.</p> <p>(3) The authorised officer shall intimate to the Recovery Officer any orders withdrawing or canceling a certificate or any correction made by him under sub-section 2 or any amendment made under sub-section 4 of section 8E.</p>	No Change

Section	Present Provision	Proposed
8E.	<p>Stay of proceedings under certificate and amendment or withdrawal thereof.</p> <p>(1) Notwithstanding that a certificate has been issued to the Recovery Officer for the recovery of any amount, the authorised officer may grant time for the payment of the amount, and thereupon the Recovery Officer shall stay the proceedings until the expiry of the time so granted.</p> <p>(2) Where a certificate for the recovery of amount has been issued, the authorised officer shall keep the Recovery Officer informed of any amount paid or time granted for payment, subsequent to the issue of such certificate.</p> <p>(3) Where the order giving rise to a demand of amount for which a certificate for recovery has been issued has been modified in appeal or other proceeding under this Act, and, as a consequence thereof, the demand is reduced but the order is the subject-matter of further proceeding under this Act, the authorised officer shall stay the recovery of such part of the amount of the certificate as pertains to the said reduction for the period for which the appeal or other proceeding remains pending.</p> <p>(4) Where a certificate for the recovery of amount has been issued and subsequently the amount of the outstanding demand is reduced as a result of an appeal or other proceeding under this Act, the authorised officer shall, when the order which was the subject-matter of such appeal or other proceeding has become final and conclusive, amend the certificate or withdraw it, as the case may be.</p>	No Change
8F.	<p>Other modes of recovery.</p> <p>(1) Notwithstanding the issue of a certificate to the Recovery Officer under section 8B, the Central Provident Fund Commissioner or any other officer authorised by the Central Board may recover the amount by any one or more of the modes provided in this section.</p> <p>(2) If any amount is due from any person to any employer who is in arrears, the Central Provident Fund Commissioner or any other officer authorised by the</p>	No Change

Section	Present Provision	Proposed
	<p>Central Board in this behalf may require such person to deduct from the said amount the arrears due from such employer under this Act, and such person shall comply with any such requisition and shall pay the sum so deducted to the credit of the Central Provident Fund Commissioner or the officer so authorised, as the case may be:</p> <p>Provided that nothing in this sub-section shall apply to any part of the amount exempt from attachment in execution of a decree of a civil court under section 60 of the Code of Civil Procedure, 1908 (5 of 1908).</p> <p>(3) (i) The Central Provident Fund Commissioner or any other officer authorised by the Central Board in this behalf may, at any time or from time to time, by notice in writing, require any person from whom money is due or may become due to the employer or, as the case may be, the establishment or any person who holds or may subsequently hold money for or on account of the employer or as the case may be, the establishment, to pay to the Central Provident Fund Commissioner either forthwith upon the money becoming due or being held or at or within the time specified in the notice not being before the money becomes due or is held so much of the money as is sufficient to pay the amount due from the employer in respect of arrears or the whole of the money when it is equal to or less than that amount.</p> <p>(ii) A notice under this sub-section may be issued to any person who holds or may subsequently hold any money for or on account of the employer jointly with any other person and for the purposes of this sub-section, the shares of the joint holders in such account shall be presumed, until the contrary is proved, to be equal.</p> <p>(iii) A copy of the notice shall be forwarded to the employer at his last address known to the Central Provident Fund Commissioner or as the case may be, the officer so authorised and in the case of a joint account to all the joint holders at their last addresses known to the Central Provident Fund Commissioner or the officer so authorised.</p>	

Section	Present Provision	Proposed
	<p>(iv) Save as otherwise provided in this sub-section, every person to whom a notice is issued under this sub-section shall be bound to comply with such notice, and, in particular, where any such notice is issued to a post office, bank or an insurer, it shall not be necessary for any pass book, deposit receipt, policy or any other document to be produced for the purpose of any entry, endorsement or the like being made before payment is made notwithstanding any rule, practice or requirement to the contrary.</p> <p>(v) Any claim respecting any property in relation to which a notice under this sub-section has been issued arising after the date of the notice shall be void as against any demand contained in the notice.</p> <p>(vi) Where a person to whom a notice under this sub-section is sent objects to it by a statement on oath that the sum demanded or any part thereof is not due to the employer or that he does not hold any money for or on account of the employer, then nothing contained in this sub-section shall be deemed to require such person to pay any such sum or part thereof, as the case may be, but if it is discovered that such statement was false in any material particular, such person shall be personally liable to the Central Provident Fund Commissioner or the officer so authorised to extent of his own liability to the employer on the date of the notice, or to the extent of the employer's liability for any sum due under this Act, whichever is less.</p> <p>(vii) The Central Provident Fund Commissioner or the officer so authorised may, at any time or from time to time, amend or revoke any notice issued under this sub-section or extend the time for making any payment in pursuance of such notice.</p> <p>(viii) The Central Provident Fund Commissioner or the officer so authorised shall grant a receipt for any amount paid in compliance with a notice issued under this sub-section, and the person so paying shall be fully discharged from his liability to the employer to the extent of the amount so paid.</p> <p>(ix) Any person discharging any liability to the employer after the receipt of a notice under this sub-section shall be personally liable to the Central Provident</p>	

Section	Present Provision	Proposed
	<p>Fund Commissioner or the officer so authorised to the extent of his own liability to the employer so discharged or to the extent of the employer's liability for any sum due under this Act, whichever is less.</p> <p>(x) If the person to whom a notice under this sub-section is sent fails to make payment in pursuance thereof to the Central Provident Fund Commissioner or the officer so authorised he shall be deemed to be an employer in default in respect of the amount specified in the notice and further proceedings may be taken against him for the realisation of the amount as if it were an arrear due from him, in the manner provided in sections 8B to 8E and the notice shall have the same effect as an attachment of a debt by the Recovery Officer in exercise of his powers under section 8B.</p> <p>(4) The Central Provident Fund Commissioner or the officer authorised by the Central Board in this behalf may apply to the court in whose custody there is money belonging to the employer for payment to him of the entire amount of such money, or if it is more than the amount due, an amount sufficient to discharge the amount due.</p> <p>(5) The Central Provident Fund Commissioner or any officer not below the rank of Assistant Provident Fund Commissioner may, if so authorised by the Central Government by general or special order, recover any arrears of amount due from an employer or, as the case may be, from the establishment by distraint and sale of his or its movable property in the manner laid down in the Third Schedule to the Income-Tax Act, 1961 (43 of 1961).</p> <p>(6) New Addition</p>	

Section	Present Provision	Proposed
		<p>Notwithstanding anything contain in this Act or the Schemes in case of a small establishment, the following shall be protected from attachment for a period of 90 days from the date of issue of recovery certificate and its service to the small establishment:</p> <p>(a) A sum of money either lying in bank or cash in hand equivalent to three months wages and salaries of employees of the establishment.</p> <p>(b) The plant and machinery directly engaged in the process of manufacture in case of a manufacturing concern and in other cases, the office equipment critical to the functioning of the small establishment.</p>
8G.	<p>Application of certain provisions of Income-tax Act.</p> <p>The provisions of the Second and Third Schedules to the Income-tax Act, 1961 (43 of 1961) and the Income-tax Certificate Proceedings rules, 1962, as in force from time to time, shall apply with necessary modifications as if the said provisions and the rules referred to the arrears of the amount mentioned in section 8 of this Act instead of to the income-tax:</p> <p>Provided that any reference in the said provisions and the rules to the “assessee” shall be construed as a reference to an employer as defined in this Act.</p>	No Change
9.	<p>Fund to be recognised under Act 11 of 1922.</p> <p>For the purpose of the Indian Income-tax Act, 1922 (11 of 1922), the Fund shall be deemed to be a recognised provident fund within the meaning of Chapter IXA of</p>	No Change

Section	Present Provision	Proposed
	<p>that Act:</p> <p>Provided that nothing contained in the said Chapter shall operate to render ineffective any provision of the Scheme under which the Fund is established, which is repugnant to any of the provisions of that Chapter or of the rules made thereunder.</p>	
<p>10.</p>	<p>Protection against attachment.</p> <p>(1) amount standing to the credit of any member in Fund or of any exempted employee in a provident fund shall not in any way be capable of being assigned or charged and shall not be liable to attachment under any decree or order of any court in respect of any debt or liability incurred by the member or the exempted employee, and neither the official assignee appointed under the Presidency Towns Insolvency Act, 1909 (3 of 1909) nor any receiver appointed under the Provincial Insolvency Act, 1920 (5 of 1920), shall be entitled to have any claim on, any such amount.</p> <p>(2) Any amount standing to the credit of a member in the fund or of an exempted employee in a provident fund at the time of his death and payable to his nominee under the Scheme or the rules of the provident fund shall, subject to any deduction authorised by the said Scheme or rules, vest in the nominee and shall be free from any debt or other liability incurred by the deceased or the nominee before the death of the member or of exempted employee and shall also not be liable to attachment under any decree or order of any court.</p> <p>(3) The provisions of sub-section 1 and sub-section 2 shall, so far as may be, apply in relation to the pension or any other amount, payable under the Pension Scheme and also in relation to any amount payable under the Insurance Scheme as they apply in relation to any amount payable out of the Fund.</p>	<p>No Change</p>
<p>11.</p>	<p>Priority of payment of contributions over other debts.</p> <p>(1) Where any employer is adjudicated insolvent or, being a company, an order for</p>	<p>No Change</p>

Section	Present Provision	Proposed
	<p>winding up is made, the amount due -</p> <p>(a) from the employer in relation to an establishment to which any Scheme or the Insurance Scheme applies in respect of any contribution payable to the Fund or, as the case may be, the Insurance Fund damages recoverable under section 14B, accumulations required to be transferred under sub-section 2 of section 15 or any charges payable by him under any other provision of this Act or of any provision of the Scheme or the Insurance Scheme; or</p> <p>(b) from the employer in relation to an exempted establishment in respect of any contribution to the provident fund or any insurance fund in so far as it relates to exempted employees, under the rules of the provident fund or any insurance fund, any contribution payable by him towards the Pension Fund under sub-section 6 of section 17, damages recoverable under section 14B or any charges payable by him to the appropriate Government under any provision of this Act, or under any of the conditions specified under section 17, shall where the liability therefore has accrued before the order of adjudication or winding up is made, be deemed to be included among the debts which under section 49 of the Presidency Towns Insolvency Act, 1909 (3 of 1909) or under section 61 of the Provincial Insolvency Act, 1920 (5 of 1920) or under section 530 of the Companies Act, 1956 (1 of 1956), are to be paid in priority to all other debts in the distribution of the property of the insolvent or the assets of the company being wound up, as the case may be.</p> <p>Explanation. - In this sub-section, and in section 17, "insurance fund" means any fund established by an employer under any scheme for providing benefits in the nature of life insurance to employees, whether linked to their deposits in provident fund or not, without payment by the employees of any separate contribution or premium in that behalf.</p> <p>(2) Without prejudice to the provisions of sub-section 1, if any amount is due from an employer, whether in respect of the employee's contribution deducted from the wages of the employees or the employer's contribution, the amount so due shall be deemed to be the first charge on the assets of the establishment, and</p>	

Section	Present Provision	Proposed
	shall, notwithstanding anything contained in any other law for the time being in force, be paid in priority to all other debts.	
12.	<p>Employer not to reduce wages, etc.</p> <p>No employer in relation to an establishment to which any Scheme or the Insurance Scheme applies shall, by reason only of his liability for the payment of any contribution to the Fund or the Insurance Fund or any charges under this Act or the Scheme or the Insurance Scheme reduce whether directly or indirectly, the wages of any employee to whom the Scheme or the Insurance Scheme applies or the total quantum of benefits in the nature of old age pension, gratuity, provident fund or life insurance to which the employee is entitled under the terms of his employment, express or implied.</p>	<p>No Change</p>
13.	<p>Inspectors.</p> <p>(1) The appropriate Government may, by notification in the Official Gazette, appoint such persons as it thinks fit to be Inspectors for the purposes of this Act, the Scheme, the Pension Scheme or the Insurance Scheme and may define their jurisdiction.</p> <p>(2) Any Inspector appointed under sub-section 1 may, for the purpose of inquiring into the correctness of any information furnished in connection with this Act or with any Scheme or the Insurance Scheme or for the purpose of ascertaining whether any of the provisions of this Act or of any Scheme or the Insurance Scheme have been complied with in respect of an establishment to which any Scheme or the Insurance Scheme applies or for the purpose of ascertaining whether the provisions of this Act or any Scheme or the Insurance Scheme are applicable to any establishment to which the Scheme or the Insurance Scheme has not been applied or for the purpose of determining whether the conditions subject to which exemption was granted under section 17 are being complied with by the employer in relation to an exempted establishment.</p> <p>(a) require an employer or any contractor from whom any amount is recoverable</p>	<p>(1) The Central Government may, by notification in the Official Gazette, appoint such persons as it thinks fit to be Inspectors for the purposes of this Act, the Scheme, the Pension Scheme or the Insurance Scheme and may define their jurisdiction.</p> <p>(2) No Change</p>

Section	Present Provision	Proposed
	<p>under section 8A to furnish such information as he may consider necessary.</p> <p>(b) At any reasonable time and with such assistance, if any, as he may think fit, enter and search any establishment or any premises connected therewith and require any one found in charge thereof to produce before him for examination any accounts, books, registers and other documents relating to the employment of persons or the payment of wages in the establishment;</p> <p>(c) Examine, with respect to any matter relevant to any of the purposes aforesaid, the employer or any contractor from whom any amount is recoverable under section 8A, his agent or servant or any other person found in charge of the establishment or any premises connected therewith or whom the Inspector has reasonable cause to believe to be or to have been, an employee in the establishment;</p> <p>(d) Make copies of, or take extracts from, any book, register or other document maintained in relation to the establishment and, where he has reason to believe that any offence under this Act has been committed by an employer, seize with such assistance as he may think fit, such book, register or other document or portions thereof as he may consider relevant in respect of that offence;</p> <p>(e) Exercise such other powers as the Scheme may provide.</p> <p>(2A) Any Inspector appointed under sub-section 1 may, for the purpose of inquiring into the correctness of any information furnished in connection with the Pension Scheme or for the purpose of ascertaining whether any of the provisions of this Act or of the Pension Scheme have been complied with in respect of an establishment to which the Pension Scheme applies, exercise all or any of the powers conferred on him under clause a, b, clause c, or clause d sub-section 2.</p> <p>(2B) The provisions of the Code of Criminal Procedure, 1898 (5 of 1898) shall, so far as may be, apply to any search or seizure under sub-section 2 or under sub-section 2A, as the case may be, as they apply to any search or seizure made under</p>	<p>(2A) No Change</p>

Section	Present Provision	Proposed
	<p>the authority of a warrant issued under section 98 of the said Code.</p> <p>(3) ***</p> <p>(4) New Addition</p>	<p>(2B) No Change</p> <p>"(4) Special provisions for inspection in case of small establishments:</p> <p>(a) In case of a small establishment the inspection shall be done in accordance with an inspection scheme to be framed by the Central Provident Fund Commissioner by notification in the Official Gazette. The inspection scheme shall provide for inspection of small establishment for the purpose of resolution of any complaint in relation to the compliance with the provisions of the Act and the Scheme by the small establishment.</p> <p>(b) However, in case of default in compliance with the provisions of the Act or the scheme, by a small establishment, being reported by way of an inspection carried out as per the provisions of the Inspection Scheme or by any other means, then, in such a case, follow up inspections of the said small establishment may be done by an Inspector, as deemed necessary, for the purpose of determination of dues or for ensuring compliance with the provisions of the Act."</p> <p>(c) Provided further that the Central Provident Fund Commissioner may frame the Inspection Scheme for inspection of establishments other than the small establishments by notification in the Official Gazette.</p> <p>The criteria of inspection and the periodicity of inspection shall be as prescribed in the notification.</p>

Section	Present Provision	Proposed
14	<p>Penalties.</p> <p>(1) Whoever, for the purpose of avoiding any payment to be made by himself under this Act, the Scheme, the Pension Scheme or the Insurance Scheme or of enabling any other person to avoid such payment, knowingly makes or causes to be made any false statement or false representation shall be punishable with imprisonment for a term which may extend to one year, or with fine of five thousand rupees, or with both.</p> <p>(1A) An employer who contravenes, or makes default in complying with, the provisions of section 6 or clause a of sub-section 3 of section 17 in so far as it relates to the payment of inspection charges, or paragraph 38 of the Scheme in so far as it relates to the payment of administrative charges, shall be punishable with imprisonment for a term which may extend to three years but –</p> <p>(a) which shall not be less than one year and a fine of ten thousand rupees in case of default in payment of the employees’ contribution which has been deducted by the employer from the employees’ wages;</p> <p>(b) which shall not be less than six months and a fine of five thousand rupees, in any other case:</p> <p>Provided that the Court may, for any adequate and special reasons to be recorded in the judgment, impose a sentence of imprisonment for a lesser term.</p>	<p>Penalties.</p> <p>“(1) Whoever, for the purpose of avoiding any payment to be made by himself under this Act, the Scheme, the Pension Scheme or the Insurance Scheme or of enabling any other person to avoid such payment, knowingly makes or causes to be made any false statement or false representation shall be punishable with fine upto rupees twenty five thousand but it shall not be less than rupees five thousand for the first offence.</p> <p>Provided further that for second offences the fine shall be upto rupees fifty thousand but it shall not be less than rupees ten thousand for the second offence. In case of subsequent offences, the punishment shall be imprisonment for a term which may extend to one year, or fine of twenty five thousand rupees, or both.”</p> <p>(1A) No Change</p> <p>“(a) which shall not be less than one year and a fine upto rupees fifty thousand but it shall not be less than rupees twenty thousand in case of default in payment of the employees’ contribution which has been deducted by the employer from the employees’ wages;”</p> <p>“(b) which shall not be less than six months and upto rupees twenty five thousand but it shall not be less than rupees five thousand, in any other case:</p> <p>Provided that the Court may, for any adequate and special reasons to be recorded in the judgment, impose a sentence of imprisonment for a lesser term or compound the offence by imposing a fine of one lakh rupees, if the employer has complied with, the provisions of section 6 or clause a of sub-section 3 of section 17 in so far as it relates to the payment of inspection charges, or paragraph 38 of the Scheme in so far as it relates to the payment of</p>

Section	Present Provision	Proposed
	<p>(1B) An employer who contravenes, or makes default in complying with, the provisions of section 6C, or clause a of sub-section 3A of section 17 in so far as it relates to the payment of inspection charges, shall be punishable with imprisonment for a term which may extend to one year but which shall not be less than six months and shall also be liable to fine which may extend to five thousand rupees:</p> <p>Provided that the Court may, for any adequate and special reasons to be recorded in the judgment, impose a sentence of imprisonment for a lesser term.</p> <p>(2) Subject to the provisions of this Act, the Scheme, the Pension Scheme or the Insurance Scheme may provide that any person who contravenes, or makes default in complying with, any of the provisions thereof shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to four thousand rupees, or with both.</p> <p>(2A) Whoever contravenes or makes default in complying with any provision of this Act or of any condition subject to which exemption was granted under section 17 shall, if no other penalty is elsewhere provided by or under this Act for such contravention or non-compliance, be punishable with imprisonment which may extend to six months, but which shall not be less than one month, and shall also be liable to fine which may extend to five thousand rupees.</p> <p>14 (2B) New addition</p>	<p>administrative charges.”</p> <p>“(1B) An employer who contravenes, or makes default in complying with, the provisions of section 6C, or clause a of sub-section 3A of section 17 in so far as it relates to the payment of inspection charges, shall be punishable with imprisonment for a term which may extend to one year but which shall not be less than six months and shall also be liable to fine which may extend to twenty five thousand rupees but it shall not be less than rupees five thousand:</p> <p>Provided that the Court may, for any adequate and special reasons to be recorded in the judgment, impose a sentence of imprisonment for a lesser term or compound the offence by imposing a fine of one lakh rupees, if the employer has complied with, the provisions of section 6C, or clause a of sub-section 3A of section 17 in so far as it relates to the payment of inspection charges.”</p> <p>“(2) Subject to the provisions of this Act, the Scheme, the Pension Scheme or the Insurance Scheme may provide that any person who contravenes, or makes default in complying with, any of the provisions thereof shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to twenty five thousand rupees but it shall not be less than rupees five thousand, or with both or compound the offence by imposing a fine of seventy thousand rupees, if the employer has complied with the provisions of this Act, the Scheme, the Pension Scheme or the Insurance Scheme.”</p> <p>“(2A) Whoever contravenes or makes default in complying with any provision of this Act or of any condition subject to which exemption was granted under section 17 shall, if no other penalty is elsewhere provided by or under this Act for such contravention or non-compliance, be punishable with imprisonment which may extend to six months, but which shall not be less than one month, and shall also be liable to fine which may extend to rupees twenty five thousand but it shall not be less than rupees five thousand or compound the offence by imposing a fine of one lakh rupees, if the employer has complied with the provisions of this Act or of any condition subject to which exemption was granted under section 17.”</p>

Section	Present Provision	Proposed
	<p>Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.</p> <p>(2) Notwithstanding anything contained in sub-section (1) where an offence under this Act, the Scheme or the Pension Scheme or the Insurance Scheme has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of, any Director or Manager, Secretary or other officer of the company, such Director, Manager, Secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.</p> <p>Explanation – For the purposes of this section, -</p> <p>(a) “Company” means any body corporate and includes a firm and other association of individuals; and</p> <p>(b) “Director” in relation to a firm, means a partner in the firm.</p>	
14AA.	<p>Enhanced punishment in certain cases after previous conviction - Whoever, having been convicted by a court of an offence punishable under this Act, the Scheme or the Pension Scheme or the Insurance Scheme, commits the same offence shall be subject for every such subsequent offence to imprisonment for a term which may extend to five years, but which shall not be less than two years, and shall also be liable to a fine of twenty five thousand rupees.</p>	<p>“Enhanced punishment in certain cases after previous conviction - Whoever, having been convicted by a court of an offence punishable under this Act, the Scheme or the Pension Scheme or the Insurance Scheme, commits the same offence shall be subject for every such subsequent offence to imprisonment for a term which may extend to five years, but which shall not be less than two years, and shall also be liable to a fine of two lakh rupees.”</p>
14AB.	<p>Certain offences to be cognizable - Notwithstanding anything contained in the Code of Criminal Procedure, 1898 (5 of 1898) an offence relating to default in payment of contribution by the employer punishable under this Act shall be cognizable.</p>	<p>No change</p>

Section	Present Provision	Proposed
14AC.	<p>Cognizance and trial of offences –</p> <p>(1) No Court shall take cognizance of any offence punishable under this Act, the Scheme or the Pension Scheme or the Insurance Scheme except on a report in writing of the facts constituting such offence made with the previous sanction of the Central Provident Fund Commissioner or such other officer as may be authorised by the Central Government, by notification in the Official Gazette, in this behalf, by an Inspector appointed under Section 13.</p> <p>(2) No court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence under this Act or the Scheme or the Pension Scheme or the Insurance Scheme.</p>	No change
14B.	<p>Power to recover damages - Where an employer makes default in the payment of any contribution to the Fund the Pension Fund or the Insurance Fund or in the transfer of accumulations required to be transferred by him under sub-section 2 of section 15 or sub-section 5 of section 17 or in the payment of any charges payable under any other provision of this Act or of any Scheme or Insurance Scheme or under any of the conditions specified under section 17, the Central Provident Fund Commissioner or such other officer as may be authorised 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.</p> <p>Provided that before levying and recovering such damages, the employer shall be given a reasonable opportunity of being heard.</p> <p>Provided further that the Central Board may reduce or waive the damages levied under this section in relation to an establishment which is a sick industrial company and in respect of which a scheme for rehabilitation has been sanctioned by the Board for Industrial and Financial Reconstruction established under section 4 of the Sick Industrial Companies (Special Provisions) Act, 1985 (1 of 1986), subject to such terms and conditions as may be specified in the Scheme.</p>	No change

Section	Present Provision	Proposed
14C.	<p>Power of court to make orders - (1) Where an employer is convicted of an offence of making default in the payment of any contribution to the Fund, the Pension Fund or the Insurance Fund or in the transfer of accumulations required to be transferred by him under sub-section (2) of section 15 or sub-section (5) of section 17, the court may, in addition to awarding any punishment, by order in writing require him within a period specified in the order which the court may, if it thinks fit and on application in that behalf from time to time, extend, to pay the amount of contribution or transfer the accumulations, as the case may be, in respect of which the offence was committed.</p> <p>(2) Where an order is made under sub-section (1), the employer shall not be liable under this Act in respect of the continuation of the offence during the period or extended period, if any, allowed by the court, but if, on the expiry of such period or extended period, as the case may be, the order of the court has not been fully complied with, the employer shall be deemed to have committed a further offence and shall be punished with imprisonment in respect thereof under section 14 and shall also be liable to pay fine which may extend to one hundred rupees for every day after such expiry on which the order has not been complied with.</p>	<p>Power of court to make orders - (1) No Change</p> <p>“(2) Where an order is made under sub-section (1), the employer shall not be liable under this Act in respect of the continuation of the offence during the period or extended period, if any, allowed by the court, but if, on the expiry of such period or extended period, as the case may be, the order of the court has not been fully complied with, the employer shall be deemed to have committed a further offence and shall be punished with imprisonment in respect thereof under section 14 and shall also be liable to pay fine which may extend to One thousand rupees for every day after such expiry on which the order has not been complied with.”</p>
15.	<p>Special provisions relating to existing provident funds - (1) Subject to the provisions of section 17, every employee who is a subscriber to any provident fund or an establishment to which this Act applies shall, pending the application of a Scheme to the establishment in which he is employed, continue to be entitled to the benefits accruing to him under the provident fund, and the provident fund shall continue to be maintained in the same manner and subject to the same conditions as it would have been if this Act had not been passed.</p> <p>(2) On the application of any Scheme to an establishment, the accumulations in any provident fund of the establishment, standing to the credit of the employees</p>	<p>No Change</p>

Section	Present Provision	Proposed
	<p>who become members of the Fund established under the Scheme shall, notwithstanding anything to the contrary contained in any law for the time being in force or in any deed or other instrument establishing the provident fund but subject to the provisions, if any, contained in the Scheme, be transferred to the fund established under the Scheme, and shall be credited to the accounts of the employees entitled thereto in the Fund.</p>	
<p>16.</p>	<p>Act not to apply to certain establishments - (1) This Act shall not apply –</p> <p>(a) to any establishment registered under the Co-operative Societies Act, 1912 (2 of 1912), or under any other law for the time being in force in any State relating to co-operative societies employing less than fifty persons and working without the aid of power; or</p> <p>(b) to any other establishment belonging to or under the control of the Central Government or a State Government and whose employees are entitled to the benefit of contributory provident fund or old age pension in accordance with any Scheme or rule framed by the Central Government or the State Government governing such benefits; or</p> <p>(c) to any other establishment set up under any Central, Provincial or State Act and whose employees are entitled to the benefits of contributory provident fund or old age pension in accordance with any scheme or rule framed under that Act governing such benefits;</p> <p>(2) If the Central Government is of opinion that having regard to the financial position of any class of establishments or other circumstances of the case, it is necessary or expedient to do so, it may, by notification in the Official Gazette, and subject to such conditions, as may be specified in the notification, exempt whether prospectively or retrospectively that class of establishments from the operation of this Act for such period as may be specified in the notification.</p> <p>(3) New Addition</p>	<p>Act not to apply to certain establishments.- (1) This Act shall not apply:</p> <p>(a) to be deleted</p> <p>(b) No Change</p> <p>(c) No Change</p> <p>(2) No Change</p>

Section	Present Provision	Proposed
		(3) To such establishments or class of establishments as may be notified by the Central Government.
16A.	<p>Authorising certain employers to maintain provident fund accounts -</p> <p>(3) The Central Government may, on an application made to it in this behalf by the employer and the majority of employees in relation to an establishment employing one hundred or more persons, authorise the employer by an order in writing, to maintain a provident fund account in relation to the establishment, subject to such terms and conditions as may be specified in the Scheme :</p> <p>Provided that no authorisation shall be made under this sub-section if the employer of such establishment had committed any default in the payment of provident fund contribution or had committed any other offence under this Act during the three years immediately preceding the date of such authorisation.</p> <p>(2) Where an establishment is authorised to maintain a provident fund account under sub-section (1), the employer in relation to such establishment shall maintain such account, submit such return, deposit the contribution in such manner, provide for such facilities for inspection, pay such administrative charges, and abide by such other terms and conditions, as may be specified in the Scheme.</p> <p>(3) Any authorisation made under this section may be cancelled by the Central Government by order in writing if the employer fails to comply with any of the terms and conditions of the authorisation or where he commits any offence under any provision of this Act:</p> <p>Provided that before cancelling the authorisation, the Central Government shall give the employer a reasonable opportunity of being heard.</p>	To be deleted
16 (AB)	16 (AB) New Addition	"16AB (1) The employees of the establishments to whom the Act applies shall have an option for joining the New Pension Scheme of the Pension Fund

Section	Present Provision	Proposed
		<p data-bbox="1191 212 2078 304">Regulatory and Development Authority, by submitting application to the Commissioner in such form and in such manner as may be specified in the Scheme.</p> <p data-bbox="1191 341 1787 371">(2) On exercise of the option, this Act shall not apply:</p> <p data-bbox="1191 408 2078 501">To such employees or a class of employees of an establishment to which the Act applies but who opt to comply under the New Pension Scheme of the Pension Fund Regulatory and Development Authority.</p> <p data-bbox="1191 537 2078 630">(3) An employee who has joined the New Pension Scheme may join the Scheme framed under this Act, by an application to the Commissioner. Provided that he/she will be treated as a new entrant to the Schemes framed under the Act.</p> <p data-bbox="1191 667 2078 759">(4) Provided further that upon joining the Schemes framed under this Act, no further option to comply under the New Pension Scheme of the Pension Fund Regulatory and Development Authority shall be allowed."</p>
17.	<p data-bbox="268 790 479 820">Power to exempt -</p> <p data-bbox="268 823 1164 946">(1) The appropriate Government may, by notification in the Official Gazette, and subject to such conditions as may be specified in the notification exempt, whether prospectively or retrospectively, from the operation of all or any of the provisions of any Scheme -</p> <p data-bbox="268 983 1164 1209">(a) any establishment to which this Act applies, if, in the opinion of the appropriate Government, the rules of its provident fund with respect to the rates of contribution are not less favourable than those specified in section 6 and the employees are also in enjoyment of other provident fund benefits which on the whole are not less favourable to the employees than the benefits provided under this Act or any Scheme in relation to the employees in any other establishment of a similar character; or</p> <p data-bbox="268 1212 1164 1335">(b) any establishment if the employees of such establishment are in enjoyment of benefits in the nature of provident fund, pension or gratuity and the appropriate Government is of opinion that such benefits, separately or jointly, are on the whole not less favourable to such employees than the benefits provided under</p>	<p data-bbox="1191 790 1402 820">Power to exempt -</p> <p data-bbox="1191 823 2078 946">(1) The Central Provident Fund Commissioner may, by notification in the Official Gazette, and subject to such conditions as may be specified in the notification exempt, whether prospectively or retrospectively, from the operation of all or any of the provisions of any Scheme -</p> <p data-bbox="1191 983 2078 1209">(a) any establishment to which this Act applies, if, in the opinion of the Central Provident Fund Commissioner, the rules of its provident fund with respect to the rates of contribution are not less favourable than those specified in section 6 and the employees are also in enjoyment of other provident fund benefits which on the whole are not less favourable to the employees than the benefits provided under this Act or any Scheme in relation to the employees in any other establishment of a similar character; or</p> <p data-bbox="1191 1212 2078 1335">(b) any establishment if the employees of such establishment are in enjoyment of benefits in the nature of provident fund, pension or gratuity and the Central Provident Fund Commissioner is of opinion that such benefits, separately or jointly, are on the whole not less favourable to such employees than the benefits</p>

Section	Present Provision	Proposed
	<p>this Act or any Scheme in relation to employees in any other establishment of a similar character.</p> <p>Provided that no such exemption shall be made except after consultation with the Central Board which on such consultation shall forward its views on exemption to the appropriate Government within such time limit as may be specified in the Scheme.</p> <p>(1A). Where an exemption has been granted to an establishment under clause (a) of sub-section 1,</p> <p>(a) the provisions of sections 6, 7A, 8 and 14B shall, so far as may be, apply to the employer of the exempted establishment in addition to such other conditions as may be specified in the notification granting such exemption, and where such employer contravenes, or makes default in complying with any of the said provision or conditions or any other provision of this Act, he shall be punishable under section 14 as if the said establishment had not been exempted under the said clause a;</p> <p>(b) the employer shall establish a Board of Trustees for the administration of the provident fund consisting of such number of members as may be specified in the Scheme;</p> <p>(c) the terms and conditions of service of members of the Board of Trustees shall be such as may be specified in the Scheme:</p> <p>(d) The Board of Trustees constituted under clause b shall –</p> <p>(i) maintain detailed accounts to show the contributions credited, withdrawals made and interest accrued in respect of each employee;</p> <p>(ii) submit such returns to the Regional Provident Fund Commissioner or any other officer as the Central Government may direct from time to time;</p> <p>(iii) invest the provident fund monies in accordance with the directions issued by</p>	<p>provided under this Act or any Scheme in relation to employees in any other establishment of a similar character.</p> <p>Provided that no such exemption shall be made except after consultation with the Central Board which on such consultation shall forward its views on exemption to the Central Provident Fund Commissioner within such time limit as may be specified in the Scheme.</p> <p>(1A). Where an exemption has been granted to an establishment under clause (a) of sub-section 1,</p> <p>(a) <u>all the provisions of the Act shall apply</u> to the employer of the exempted establishment in addition to such other conditions as may be specified in the notification granting such exemption, and where such employer contravenes, or makes default in complying with any of the said provision or conditions or any other provision of this Act, he shall be punishable under section 14 as if the said establishment had not been exempted under the said clause a;</p> <p>(b) No Change</p> <p>(c) No Change</p> <p>(d) No Change</p>

Section	Present Provision	Proposed
	<p>the Central Government from time to time;</p> <p>(iv) transfer, where necessary, the provident fund account of any employee; and</p> <p>(v) perform such other duties as may be specified in the Scheme.</p> <p>(IB) Where the Board of Trustees established under clause (b) of sub-section (1A) contravenes, or makes default in complying with, any provisions of clause (d) of that sub-section, the Trustees of the said Board shall be deemed to have committed an offence under sub-section (2A) of section 14 and shall be punishable with the penalties provided in that sub-section.</p> <p>(IC) The appropriate Government may, by notification in the Official Gazette, and subject to the condition on the pattern of investment of pension fund and such other conditions as may be specified therein, exempt any establishment or class of establishments from the operation of the Pension Scheme if the employees of such establishment or class of establishments are either members of any other pension scheme or propose to be members of such pension scheme, where the pensionary benefits are at par or more favourable than the Pension Scheme under this Act.</p> <p>(2) Any Scheme may make provision for exemption of any person or class of persons employed in any establishment to which the Scheme applies from the operation of all or any of the provisions of the Scheme, if such person or class of persons is entitled to benefits in the nature of provident fund, gratuity or old age pension and such benefits, separately or jointly, are on the whole not less favourable than the benefits provided under this Act or the Scheme:</p> <p>Provided that no such exemption shall be granted in respect of a class of persons unless the appropriate Government is of opinion that the majority of persons constituting such class desire to continue to be entitled to such benefits.</p> <p>(2A) The Central Provident Fund Commissioner may, if requested so to do by the employer, by notification in the Official Gazette, and subject to such conditions as may be specified in the notification, exempt, whether prospectively or</p>	<p>(IB) No Change</p> <p>(IC) The Central Provident Fund Commissioner may, by notification in the Official Gazette, and subject to the condition on the pattern of investment of pension fund and such other conditions as may be specified therein, exempt any establishment or class of establishments from the operation of the Pension Scheme if the employees of such establishment or class of establishments are either members of any other pension scheme or propose to be members of such pension scheme, where the pensionary benefits are at par or more favourable than the Pension Scheme under this Act.</p> <p>(2) Any Scheme may make provision for exemption of any person or class of persons employed in any establishment to which the Scheme applies from the operation of all or any of the provisions of the Scheme, if such person or class of persons is entitled to benefits in the nature of provident fund, gratuity or old age pension and such benefits, separately or jointly, are on the whole not less favourable than the benefits provided under this Act or the Scheme:</p> <p>Provided that no such exemption shall be granted in respect of a class of persons unless the Central Provident Fund Commissioner is of opinion that the majority of persons constituting such class desire to continue to be entitled to such benefits.</p>

Section	Present Provision	Proposed
	<p>retrospectively, any establishment from the operation of all or any of the provisions of the Insurance Scheme, if he is satisfied that the employees of such establishment are, without making any separate contribution or payment of premium, in enjoyment of benefits in the nature of life insurance, whether linked to their deposits in provident fund or not, and such benefits are more favourable to such employees than the benefits admissible under the Insurance Scheme.</p> <p>(2B) Without prejudice to the provisions of sub-section 2A, the Insurance Scheme may provide for the exemption of any person or class of persons employed in any establishment and covered by that scheme from the operation of all or any of the provisions thereof, if the benefits in the nature of life insurance admissible to such person or class of persons are more favourable than the benefits provided under the Insurance Scheme.</p> <p>(3) Where in respect of any person or class of persons employed in an establishment an exemption is granted under this section from the operation of all or any of the provisions of any Scheme whether such exemption has been granted to the establishment wherein such person or class of persons is employed, or to the person or class of persons as such, the employer in relation to such establishment -</p> <p>(a) shall, in relation to the provident fund, pension and gratuity to which any such person or class of persons is entitled, maintain such accounts, submit such returns, make such investment, provide for such facilities for inspection and pay such inspection charges, as the Central Government may direct.</p> <p>(aa) New Addition</p> <p>(b) shall not, at any time after the exemption, without the leave of the Central</p>	<p>(2A) No Change</p> <p>(2B) No Change</p> <p>(3) No Change</p> <p>(a) No Change</p> <p>(aa) The Central Provident Fund Commissioner may issue such directions to the employers of the exempted establishments for payment of such charges as it</p>

Section	Present Provision	Proposed
	<p>Government, reduce the total quantum of benefits in the nature of pension, gratuity or provident fund to which any such person or class of persons was entitled at the time of exemption; and</p> <p>(c) shall, where any such person leaves his employment and obtains re-employment in another establishment to which this Act applies, transfer within such time as may be specified in this behalf by the Central Government, the amount of accumulations to the credit of that person in the provident fund of the establishment left by him to the credit of that person's account in the provident fund of the establishment in which he is re-employed or, as the case may be, in the Fund established under the Scheme applicable to the establishment.</p> <p>(3A) Where, in respect of any person or class of persons employed in any establishment, an exemption is granted under sub-section (2A) or sub-section (2B) or from the operation of all or any of the provisions of the Insurance Scheme whether such exemption is granted to the establishment wherein such person or class of persons is employed or to the person or class of persons as such, the employer in relation to such establishment –</p> <p>(a) shall, in relation to the benefits in the nature of life insurance, to which any such person or class of persons is entitled, or any insurance fund, maintain such accounts, submit such returns, make such investments, provide for such facilities for inspection and pay such inspection charges, as the Central Government may direct;</p> <p>(b) shall not, at any time after the exemption without the leave of the Central Government, reduce the total quantum of benefits in the nature of life insurance to which any such person or class of persons was entitled immediately before the date of the exemption.</p> <p>(4) Any exemption granted under this section may be cancelled by the authority which granted it, by order in writing, if an employer fails to comply, -</p> <p>(a) in the case of an exemption granted under sub-section 1, with any of the conditions imposed under that sub-section or sub-section 1A or with any of the</p>	<p>may consider necessary for creating a reserve fund for the purpose of meeting the liability of Provident Fund accumulations of the members including employers' share arising on cancellation of the exemption of an establishment under this Act.</p> <p>(b) No Change</p> <p>(c) No Change</p> <p>(3A) No Change</p>

Section	Present Provision	Proposed
		(6) No Change
17A.	<p>Transfer of accounts – (1) Where an employee employed in an establishment to which this Act applies leaves his employment and obtains re-employment in another establishment to which this Act does not apply, the amount of accumulations to the credit of such employee in the fund, or as the case may be, in the provident fund of the establishment left by him shall be transferred, within such time as may be specified by the Central Government in this behalf, to the credit of his account in the provident fund of the establishment in which he is re-employed, if the employee so desires and the rules in relation to that provident fund permit such transfer.</p> <p>(2) Where an employee employed in an establishment to which this Act does not apply leaves his employment and obtains reemployment in another establishment to which this Act applies, the amount of accumulations to the credit of such employee in the provident fund of the establishment left by him may, if the employee so desires and the rules in relation to such provident fund permit, be transferred to the credit of his account in the Fund or as the case may be, in the provident fund of the establishment in which he is re-employed.</p> <p>(3) New Addition</p>	<p>No Change</p> <p>On excise of option to join the New Pension Scheme of the Pension Fund Regulatory and Development Authority under section 16 (AB) of this Act, the</p>

Section	Present Provision	Proposed
		withdrawal of the amount of accumulations to the credit of such employee in the fund or pension fund, shall be done in such manner as may be specified by notification in the official Gazette by the Central Provident Fund Commissioner.
17AA.	Act to have effect notwithstanding anything contained in Act 31 of 1956 - The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in the Life Insurance Corporation Act, 1956 (31 of 1956).	No Change
17B.	<p>Liability in case of transfer of establishment - Where an employer, in relation to an establishment, transfers that establishment in whole or in part, by sale, gift, lease or licence or in any other manner whatsoever, the employer and the person to whom the establishment is so transferred shall jointly and severally be liable to pay the contribution and other sums due from the employer under any provision of this Act or the Scheme or the Pension Scheme or the Insurance Scheme as the case may be, in respect of the period upto the date of such transfer:</p> <p>Provided that the liability of the transferee shall be limited to the value of the assets obtained by him by such transfer.</p> <p>New Addition</p>	<p>Liability in case of transfer of establishment - Where an employer, in relation to an establishment, transfers that establishment in whole or in part, by sale, gift, lease or licence or in any other manner whatsoever, the employer and the person to whom the establishment is so transferred shall jointly and severally be liable to pay the contribution and other sums due from the employer under any provision of this Act or the Scheme or the Pension Scheme or the Insurance Scheme as the case may be, in respect of the period upto the date of such transfer:</p> <p>Provided that the liability of the transferee shall be limited to the value of the assets obtained by him by such transfer.</p> <p>Provided further that in case of transfer of the establishment as a result of public auction by government, semi-government or public financial institution, the liability shall not be transferred.</p>
18.	Protection of Action taken in good faith - No suit, prosecution or other legal proceeding shall lie against the Central Government, a State Government, the Presiding Officer of a tribunal, any authority referred to in section 7A, an Inspector or any other person for anything which is in good faith done or intended to be done in pursuance of this Act, the Scheme, the Pension Scheme or the Insurance Scheme.	No Change
18A.	Presiding Officer and other officers to be public servants - The Presiding Officer of a Tribunal, its officers and other employees, the authorities referred to in section 7A and every Inspector shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (45 of 1860).	The authorities referred to in section 7A, Section 7 CC and every Inspector shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (45 of 1860).
19.	Delegation of powers - The appropriate Government may direct that any power or authority or jurisdiction exercisable by it under this Act, the Scheme, the	No Change

Section	Present Provision	Proposed
	<p>Pension Scheme or the Insurance Scheme shall, in relation to such matters and subject to such conditions, if any, as may be specified in the direction, be exercisable also -</p> <p>(a) where the appropriate Government is the Central Government, by such officer or authority subordinate to the Central Government or by the State Government or by such officer or authority subordinate to the State Government, as may be specified in the notification; and</p> <p>(b) where the appropriate Government is a State Government, by such officer or authority subordinate to the State Government as may be specified in the notification.</p>	
20.	<p>Power of Central Government to give directions - The Central Government may, from time to time, give such directions to the Central Board as it may think fit for the efficient administration of this Act and when any such direction is given, the Central Board shall comply with such direction.</p>	No Change
21.	<p>Power to make rules – (1) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.</p> <p>(2) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:-</p> <p>(a) the salary and allowances and other terms and conditions of service of the Presiding Officer and the employees of a Tribunal;</p> <p>(b) the form and the manner in which, and the time within which, an appeal shall be filed before a Tribunal and the fees payable for filing such appeal;</p> <p>(c) the manner of certifying the copy of the certificate, to be forwarded to the Recovery Officer under sub-section (2) or section 8C; and</p> <p>(d) any other matter which has to be, or may be, prescribed by rules under this</p>	No Change

Section	Present Provision	Proposed
	<p>Act.</p> <p>(3) Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.</p>	
22.	<p>Power to remove difficulties – (1) If any difficulty arises in giving effect to the provisions of this Act, as amended by the Employees' Provident Funds and Miscellaneous Provisions (Amendment) Act, 1988, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for the removal of the difficulty:</p> <p>Provided that no such order shall be made after the expiry of a period of three years from the date on which the said Amendment Act receives the assent of the President.</p> <p>(2) Every order made under this section shall, as soon as may be after it is made, be laid before each House of Parliament.</p>	No Change

S.No.13(R) P.No. 65/C

Annexure-27C

65

Acc (mm) Hg

No.S-35012/3/2005-SS.II (Vol.IV)
Government of India
Ministry of Labour & Employment

28 APR 2017
115296
98/1

Shram Shakti Bhawan, Rafi Marg,
New Delhi, dated the 26th April, 2017

To

The Central Provident Fund Commissioner,
Employees' Provident Fund Organization,
Bhavishya Nidhi Bhawan,
14, Bhikaji Cama Place,
R. K. Puram, New Delhi

Sub.- Proposal for Comprehensive Amendment to the Employees' Provident Funds & Miscellaneous Provisions (EPF & MP) Act, 1952 and to introduce the Employees' Provident Funds & Miscellaneous Provisions (Amendment) Bill, 2016 in Parliament- regarding.

Sir,

Acc (Good)

manoj 28/4/17

I am directed to refer to the above mentioned subject and to inform that as some important issues relating to threshold limit, Self Help Group, making EPF optional cropped up, which required further deliberation and further modifications in the proposal for Comprehensive Amendments to the EPF & MP Act, 1952, this Ministry has decided and also informed Cabinet Secretariat that it would not like to pursue the Cabinet note in its present form. Accordingly, Cabinet Secretariat has also returned the Cabinet Note along with Supplementary Note on 24.03.2017.

2. This is for information please.

Yours faithfully,

(Subhash Kumar)
Under Secretary to the Govt. of India
Telefax:23711582

Acc (Good)
323
04.05.17
35887
1-5-17
2785
1.5.2017
Sd/- (Good)
Sd/-