



## कर्मचारी भविष्य निधि संगठन

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

### EMPLOYEES' PROVIDENT FUND ORGANISATION

(Ministry of Labour & Employment, Govt. of India)

मुख्य कार्यालय / Head Office

भविष्य निधि भवन, 14- भीकाजी कामा प्लॉस, नई दिल्ली-110 066.

Bhavishya Nidhi Bhawan, 14, Bhikaji Cama Place, New Delhi - 110 066.

No.RRC/13(61)05/MH 71590

Dated: 20.11.2009

To

23 नवम्बर 2009

All Regional P.F.Commissioners/OICs,  
Regional Offices,  
OICs/Sub-Regional Offices.

**Subject: Assessment of penal damages u/s 14B of EPF & MP Act.**

Sir,

As you are aware that all belated remittances towards PF dues attract damages by way of penalty as per provisions laid down under Section 14B of EPF & MP Act read with Para 32A of EPF Scheme, Para 5 of EPS-1995 and Para 8A of EDLI Scheme, 1976. The damages so levied cannot exceed the amount of arrears.

However, an instance was noticed wherein the damages levied exceeded the amount of arrears. This happened because the damages were calculated by using erroneous formula through the MS Excel programme. This practice is highly irregular and is not acceptable.

It is therefore, advised that the office should be cautious while levying penal damages against defaulting establishment. Scrupulous implementation and utilization of CCTS programme for levying of penal damages may be ensured after verifying relevant returns like challan, Form 12A, DCBR etc.

Yours faithfully,

(Shankar Pathak)  
Director (Recovery)

**Copy to:**

1. All Addl. Central PF Commissioner States.
2. Director NATRSS/ZTI.
3. CVO/All Dy. Director, Zonal Vigilance Directorate.
4. Director(Audit) All Zonal Audit Parties.
5. All RPFC/APFC/SO, Head Office.
6. RPFC, NDC for placing on the Website, New Delhi.