



सत्यमेव जयते

कर्मचारी भविष्य निधि संगठन

Employees Provident Fund Organisation

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

(MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA)

मुख्य कार्यालय/Head Office

प्लेट ए, ग्राउंडफ्लोर, ब्लॉक-II, ईस्ट किदवाई नगर, नई दिल्ली-110023

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Website: www.epfindia.gov.in, www.epfindia.nic.in



No. IBBI/29/2025/e-1226360 / 16388

Date: 17.03.2026

To,

17 MAR 2026

All Additional Central P. F. Commissioners (Zones)

All Regional P. F. Commissioners-I/OIC Regional offices

All OICs District offices

Subject: Timely conclusion of proceedings relating to assessment or levy of PD in IBC cases

– reg.

Madam/Sir,

The Insolvency and Bankruptcy Code, 2016 (IBC) prescribes strict timelines for filing claims before the Resolution Professional (RP) or Liquidator. It has been observed that EPF claims are frequently rejected by the RP/Liquidator, primarily due to delays in filing the claims or due to inflated demands raised by EPFO through inspection or assessment proceedings.

It has also been observed that, instead of adopting a systematic and evidence-based approach, Assessing Officers in some cases assess EPF dues without properly identifying the beneficiaries. Further, EPF liabilities of contractor establishments are, sometimes, being fastened upon the principal employers, even where the contractor establishments are separately covered under the EPF & MP Act, 1952 / Code on Social Security, 2020 and are duly functional and complying under the provisions of the law, without examining actual compliance relating to such employees. Such inflated or improperly assessed demands often remain under prolonged litigation and create an unnecessary burden in recovery arrears. Moreover, even where recovery is effected, the benefits cannot be extended to beneficiaries due to their non-identification.

Since matters arising under the Insolvency and Bankruptcy Code, 2016 are time-bound and require prompt action, rejection of EPF claims by the RP/Liquidator substantially reduces the likelihood of recovery of statutory dues. It is therefore imperative that EPF dues are assessed with due diligence, supported by proper identification of beneficiaries, and that claims are filed within the prescribed timelines.

In view of the above, and with the objective of ensuring uniformity, accuracy, and timely processing of EPF claims in IBC cases, it has been directed by the Competent Authority that, in partial modification of provision contained under Para 2.5.1 of the 'Compliance Manual', containing jurisdictional criteria (currently followed by field offices for assignment of assessment work), the RPFC-I in-charge of the Regional office or RPFC-II, In-charge of the Regional office, as the case may be, shall henceforth function as the Assessing Officer for conducting ongoing inquiries under Sections 7A or 14B of the repealed Act read with Section 125 & 128 of the Code on Social Security, 2020, as well as for initiation of new inquiries under section 125 or 128 of the Code on Social Security, 2020 in all cases arising under the IBC. All such cases, hearing shall be conducted on day-to-day basis and all cases should be concluded within the timelines prescribed under IBC. All pending cases must necessarily be concluded latest by 31st May 2026 positively.

Accordingly, all Assessing officers are directed to promptly transfer such cases to the concerned OICs of the RO within next 7 days positively. Details of such cases transferred be forwarded to Head office in the following format by 25th March 2026: -

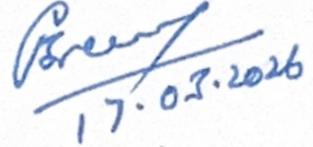
Name of the Regional office	Name of the Assessing officer (RO)	Designation of the Assessing officer (RO)	Name of the OIC (RO)	Code no. of the establishment	Name of the establishment	Period of inquiry	Date of initiation of inquiry

It has been further directed by the competent authority that in partial modification to the Paragraph 2.11 of the Compliance manual, the Zonal ACC shall conduct administrative scrutiny of 100% of such cases decided by the OICs of the Regional Offices. The Zonal ACCs shall also conduct review of all pending cases under IBC on monthly basis.

Notwithstanding such assessment by the Regional Office, responsibility for timely filing of claim as well as all other follow up actions shall remain with the concerned Regional Commissioner-I, in charge of Recovery at Zonal Office.

(Issued with the approval of CPFC)

Yours sincerely



(P. B. Verma)

Addl. CPFC (Recovery & IBC)

Copy to:

1. FA & CAO
2. CVO
3. ACC(HQ) all Divisions Head office
4. Compliance Division, Head office for incorporating necessary changes in the Compliance manual.
5. Director, Rajbhasha for Hindi Version
6. Web Admin for Web-portal