EMPLOYEES' PROVIDENT FUND ORGANISATION

AGENDA BOOK

36th Meeting of the

Sub-Committee of Central Board of Trustees, (EPF)
on

Exempted Establishments

Date : Thursday, the 15th May, 2014
Time : 10:30 A.M.
Venue : Conference Hall, 3rd Floor, Head Office, EPFO;
        14, Bhikaji Cama Place, New Delhi - 110066
EMPLOYEES’ PROVIDENT FUND ORGANISATION

Agenda for 36th Meeting of the Sub-Committee on Exempted Establishments

Date: Thursday, the 15th May 2014

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>ITEMS</th>
<th>Page No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Confirmation of the minutes of 35th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 28.03.2014.</td>
<td>1-15</td>
</tr>
<tr>
<td>2.</td>
<td>Action Taken Statement in respect of decisions taken in the 35th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 28.03.2014.</td>
<td>16-17</td>
</tr>
<tr>
<td>3.</td>
<td>Grant of exemption under Section 17(1)(a) of the Employees’ Provident Funds and Miscellaneous Provisions Act, 1952 and Para 27A of the Employees’ Provident Funds Scheme, 1952 by Appropriate Government.</td>
<td>18-59</td>
</tr>
<tr>
<td>4.</td>
<td>Regularisation of the proposals submitted by the establishments for grant of exemption, who maintain the Trusts without grant of relaxation under Para 79 of the Employees’ Provident Funds Scheme, 1952, or with permission of RPFCs.</td>
<td>60-76</td>
</tr>
<tr>
<td>5.</td>
<td>Any other item with the permission of Chair.</td>
<td>77</td>
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</table>
Item No.1 Confirmation of the minutes of 35th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 28.03.2014.

1.1 The minutes of the 35th meeting of the Sub-Committee of the Central Board of Trustees on Exempted Establishments held on 28.03.2014 were circulated to all members vide EPFO letter dated 04.04.2014.

1.2 The minutes circulated (Annexure-1A) are placed for confirmation before the Committee.
All The Members, (As per the list enclosed),
Sub - Committee on Exempted Establishments,
Central Board of Trustees, EPF.

Subject:- Minutes of the 35th Meeting of the Sub-Committee on Exempted Establishment, CBT, EPFO held on 28.03.2014 at Conference Hall, 3rd Floor, EPFO, Head Office, New Delhi-110066.

Sir,

Kindly refer to EPFO Letter No. E.III/18(1)04/Sub Committee/27351 dated 25.03.2014 on the above subject.

A copy of approved minutes of 35th meeting of Sub-Committee of CBT on exempted establishment held on 28.03.2014 at Conference Hall, 3rd Floor, EPFO, Head Office, New Delhi-110066 is enclosed herewith for your kind information.

Yours faithfully,

(Animesh Mishra)
Regional P.F. Commissioner- I (Compliance)

Copy to: - Central Provident Fund Commissioner/Chairman, Sub-Committee on Exempted Establishments along with a copy of approved minutes of 35th meeting (through PS), EPFO, Head Office, New Delhi.

(Animesh Mishra)
Regional P.F. Commissioner- I (Compliance)
List of Members of the Sub-Committee on Exempted Establishments, Central Board of Trustees, EPF

1. Smt. Meenakshi Gupta, IA & AS, Joint Secretary & Financial Advisor, Room No. 107, Shram Shakti Bhawan, Ministry of Labour & Employment Government of India, New Delhi

2. Director (SS), Ministry of Labour & Employment Government of India, Shram Shakti Bhawan, New Delhi-110001.

3. Shri B.P. Pant Secretary, FICCI & ED, AIOE (Res.) V/5, NCERT Campus, Aurobindo Marg, New Delhi-110016.
   (Off.) Executive Director, All India Orgn. Of Employers, Federation House, Tansen Marg, New Delhi-110001

4. Shri Sushanta Sen, Principal Advisor, Confederation of Indian Industry, 249-F, Sector 18, Udyog Vihar, Phase-IV, Gurgaon-122015 (Haryana).

5. Shri A.K. Padmanabhan, President, CITU, B.T.R. Bhawan, 13A, Rouse Avenue; New Delhi-110002.

   (Off.) of the Chairman, CBWE, Room No. 21 & 22,— B arrack No. 7/10, Janmabag House, Mansingh Road, New Delhi-110011.
EMPLOYEES' PROVIDENT FUND ORGANISATION

MINUTES OF THE

35th MEETING OF THE SUB-COMMITTEE, CBT (EPF) ON EXEMPTED
ESTABLISHMENTS

(EPF HEADQUARTERS, NEW DELHI; 28th MARCH 2014; 10.30 AM)

The 35th meeting of the Sub-Committee, CBT (EPF) on Exempted Establishments was chaired by Shri K.K. Jalan, Central PF Commissioner. The following members attended the meeting:

Shri Sushanta Sen
Shri Ashok Singh
Shri A.K. Padmanabhan
Smt. Meenakshi Gupta
Shri Sanjay Kumar
Shri P.K. Udgata

Employers' representative
Employees' representative
Employees' representative
Joint Secretary & Financial Advisor (Ministry of Labour & Employment)
Employees' representative
Additional Central PF Commissioner (Compliance) and Convenor

The following members could not attend the meeting and sought leave of absence.

Shri B.P. Pant
Shri Animesh Bharti

Employees' representative
Director (Ministry of Labour & Employment)

The list of officers of the Employees' Provident Fund Organisation, who attended the meeting, is at Annexure 'A'.

At the outset, Central P.F. Commissioner and Chairman welcomed all the Members and set the tone of the meeting clarifying the urgency for convening the meeting of the Sub-Committee at a short notice.
Thereafter the agenda items were taken up.

Item No.1: Grant of exemption under Section 17 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and Para 27A of the Employees' Provident Funds Scheme, 1952 by Appropriate Government.

1.1 Addl. CPFC(Compliance) stressed the decision of the Central Board in its 202nd meeting held on 13th January, 2014 in authorizing the Sub-Committee on Exempted Establishments to consider and recommend the proposals to the Appropriate Governments on its behalf for grant of exemption keeping in view the dead line stipulated by Ministry of Finance, Government of India. Accordingly, sixty eight proposals got examined in the light of the Act and Scheme provisions, conditions stipulated in Appendix-A to Paragraph 27AA of the Employees' Provident Funds Scheme, 1952, Ten point check-list prescribed by Ministry of Labour and Employment, Government of India and instructions issued from time to time on the subject and placed before this Sub-Committee for consideration and recommendation to Appropriate Government.

1.2 Shri A.K. Padmanabhan pointed out that the Central Board decided to get study of the functioning of the establishments already granted exemption. The details of the exempted establishments were not provided to start the study.

1.3 Chairman directed Addl. CPFC(Compliance) to get the papers ready for the study.

1.4 Shri Ashok Singh raised the issue of lack of immediate action against the exempted establishments who fail to transfer provident fund contribution to the trust in time. He cited the cases of Sahara India and Jay Prakash Associates who deploy large number of workers and their compliance status needs urgent investigation. Further, he stated that UP Drugs and Pharmaceuticals and UP State Road Transport Corporation are not paying out the dues of the workers. He thus requested Chairman for immediate action.

1.5 Chairman directed Addl. CPFC (Compliance) to cause a detailed inquiry through RPFCs concerned.

1.6 Shri Ashok Singh wanted to know from Addl. CPFC(Compliance) as to whether the present sixty eight proposals meet all the requirements and deserve consideration.

1.7 Addl. CPFC(Compliance) informed the Committee that these proposals meet all requirements and thus deserve consideration and recommendation to the Appropriate Government for grant of exemption.
1.8 Shri Sushanta Sen wanted to know present status of pendency of application for processing and what will happen to those after the deadline of 31st March, 2014.

1.9 Chairman informed that due to certain deficiencies some proposals could not be processed and efforts will be taken within coming two months before the Ministry of Finance takes some decision in the Finance Bill, 2014. He directed Addl. CPFC (Compliance) to inform the Committee about the present status of pendency.

1.10 Addl. CPFC (Compliance) informed the Committee that there are approximately 168 proposals which need to be processed for exemption.

1.11 With this deliberation, the Committee considered and recommended the proposals in respect of the following establishments as contained in the Agenda.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the establishment</th>
<th>Office</th>
<th>Code No.</th>
<th>With effect from</th>
<th>Section/ Para</th>
<th>Appropriate Government</th>
<th>No. of members</th>
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<tbody>
<tr>
<td>1</td>
<td>M/s. The State Trading Corporation of India Ltd.</td>
<td>RO, Delhi (North)</td>
<td>DL/791</td>
<td>30.04.1962</td>
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<td>2</td>
<td>M/s. Power Finance Corporation</td>
<td>RO, Delhi (North)</td>
<td>DL/14037</td>
<td>01.11.1991</td>
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<td>373</td>
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<td>3</td>
<td>M/s. SOS Children's Villages of India</td>
<td>RO, Delhi (North)</td>
<td>DL/14906</td>
<td>01.04.1990</td>
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<td>Central Government</td>
<td>1148</td>
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<td>4</td>
<td>M/s. Christian Medical College Ludhiana</td>
<td>RO, Ludhiana</td>
<td>PN/5972</td>
<td>01.12.1989</td>
<td>17(1)(a)</td>
<td>Govt. of Punjab</td>
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<td>5</td>
<td>M/s. Housing and Urban Development Corporation Ltd.</td>
<td>RO, Delhi (North)</td>
<td>DL/6349</td>
<td>01.05.1988</td>
<td>27A</td>
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<td>6</td>
<td>M/s. UP Twiga Fiberglass Ltd.</td>
<td>RO, Meerut</td>
<td>UP/7704</td>
<td>01.04.1983</td>
<td>17(1)(a)</td>
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<td>M/s. Sepient Consulting Private Limited</td>
<td>RO, Gurugram</td>
<td>HR/30659</td>
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<td>M/s. Nokia India Private Ltd.</td>
<td>RO, Gurugram</td>
<td>HR/26809</td>
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<td>27A</td>
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<td>No.</td>
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<td>PAN No.</td>
<td>Date</td>
<td>Category</td>
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<td>1</td>
<td>M/s. Estar Industries Ltd.</td>
<td>SRO, Holdwani</td>
<td>UX/34958</td>
<td>01.03.2009</td>
<td>27A</td>
<td>Govt. of India</td>
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<td>10</td>
<td>M/s. Shekhawati Investment &amp; Traders Ltd.</td>
<td>SRO, Park Street, Kolkata</td>
<td>WB/42486</td>
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<td>11</td>
<td>M/s. Hindustan Charitable Trust, 1959</td>
<td>SRO, Park Street, Kolkata</td>
<td>WB/42489</td>
<td>01.12.2007</td>
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<td>M/s. India Silica Magnesite Works</td>
<td>SRO, Park Street</td>
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<td>M/s. Birla Seva Trust</td>
<td>SRO, Park Street, Kolkata</td>
<td>WB/42488</td>
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<td>M/s. M.P. Birla Institute of Fundamental Research</td>
<td>SRO, Park Street</td>
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<td>M/s. East India Investment Company</td>
<td>RO, Kolkata</td>
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<td>M/s. Gwalior Webbing Co. Pvt. Ltd.</td>
<td>RO, Kolkata</td>
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<td>M/s. Punjab Produce Holdings Ltd.</td>
<td>RO, Kolkata</td>
<td>RO/CA/48404</td>
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<td>M/s. Emaani Limited</td>
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<td>RO/CA/55513</td>
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<td>20</td>
<td>M/s. Tata Sons Limited</td>
<td>RO, Bandra</td>
<td>MH/125395</td>
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<td>M/s. Tata Housing Development Cooperation Ltd.</td>
<td>RO, Bandra</td>
<td>MH/35195</td>
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<td>M/s. Hewlett Packard Financial Services (India) Private Ltd.</td>
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<td>KN/67172</td>
<td>01.01.1998</td>
<td>27A</td>
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<td>M/s. Eicher Engineering Components</td>
<td>RO, Bandra</td>
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<td>01.08.2006</td>
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<td>M/s. Graphites (I) Ltd.</td>
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<td>HR/GGN/10374</td>
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<td>01.01.2008</td>
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<td>M/s. HSCC (India) Ltd</td>
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<td>6635</td>
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<td>17(1)(a)</td>
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<td>M/s. Shriram Institute for Industrial Research</td>
<td>RPFC, Delhi (North)</td>
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<td>23.01.2007</td>
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<td>RO, Dehradun</td>
<td>52503</td>
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<td>SRO, Rajkot</td>
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<td>51.</td>
<td>M/s. Uttarakhand Van Villas Ngam</td>
<td>R.O., Dehradun</td>
<td>UK/25943</td>
<td>01.04.2001</td>
<td>27A</td>
<td>Govt. of Uttarakhand</td>
<td>3277</td>
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<td>52.</td>
<td>M/s. Tata Investment Corporation Ltd.</td>
<td>R.O., Bandra</td>
<td>MH/49277</td>
<td>01.10.2007</td>
<td>27A</td>
<td>Govt. of Maharashtra</td>
<td>22</td>
</tr>
<tr>
<td>53.</td>
<td>BILT Graphic Paper Products Ltd. - Unit Sewa</td>
<td>SRO, Barhampur</td>
<td>OR/2910</td>
<td>01.03.1992</td>
<td>17(1)(a)</td>
<td>Central Gov.</td>
<td>1704</td>
</tr>
<tr>
<td>54.</td>
<td>M/s. NSE Innotouch Services (P) Ltd.</td>
<td>RO, Bandra</td>
<td>MH/BAN/125306</td>
<td>01.03.2009</td>
<td>27A</td>
<td>Govt. of Maharashtra</td>
<td>312</td>
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<tr>
<td>55.</td>
<td>M/s. Ratan Tata Trust</td>
<td>RO, Bandra</td>
<td>MH/125418</td>
<td>01.03.2009</td>
<td>17(1)(a)</td>
<td>Govt. of Maharashtra</td>
<td>19</td>
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<td>56.</td>
<td>M/s. Sir Dorabji Tata Trust</td>
<td>RO, Bandra</td>
<td>MH/125409</td>
<td>01.03.2009</td>
<td>17(1)(a)</td>
<td>Govt. of Maharashtra</td>
<td>50</td>
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<td>57.</td>
<td>M/s. Homi Bhabha Fellowships Council</td>
<td>RO, Bandra</td>
<td>MH/125439</td>
<td>01.05.2009</td>
<td>17(1)(a)</td>
<td>Govt. of Maharashtra</td>
<td>02</td>
</tr>
<tr>
<td>58.</td>
<td>M/s. Navajbai Ratan Tata Trust</td>
<td>RO, Bandra</td>
<td>MH/125419</td>
<td>01.03.2009</td>
<td>17(1)(a)</td>
<td>Govt. of Maharashtra</td>
<td>13</td>
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<td>59.</td>
<td>M/s. Jamsetji Nusserwanjee Ratan Tata Endowment</td>
<td>RO, Bandra</td>
<td>MH/125408</td>
<td>01.03.2009</td>
<td>17(1)(a)</td>
<td>Govt. of Maharashtra</td>
<td>05</td>
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<td>60.</td>
<td>M/s. Tata Sports Club Ltd.</td>
<td>RO, Bandra</td>
<td>MH/125553</td>
<td>01.05.2009</td>
<td>17(1)(a)</td>
<td>Govt. of Maharashtra</td>
<td>79</td>
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<tr>
<td>61.</td>
<td>M/s. Tata Services Ltd.</td>
<td>RO, Bandra</td>
<td>MH/125406</td>
<td>01.03.2009</td>
<td>17(1)(a)</td>
<td>Govt. of Maharashtra</td>
<td>257</td>
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<td>Item No.</td>
<td>Name of Company/Establishment</td>
<td>Address</td>
<td>PAN/CIN</td>
<td>Date of Resolution</td>
<td>Section 27A</td>
<td>Authority</td>
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<td>62.</td>
<td>M/s. The Associated Building Company Ltd.</td>
<td>RO, Bandra</td>
<td>MH/125414</td>
<td>01.03.2009</td>
<td>17(1)(a)</td>
<td>Govt. of Maharashtra</td>
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<td>64.</td>
<td>M/s. Ewart Investments Ltd.</td>
<td>RO, Bandra</td>
<td>MH/125420</td>
<td>01.03.2009</td>
<td>17(1)(a)</td>
<td>Govt. of Maharashtra</td>
<td></td>
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<tr>
<td>65.</td>
<td>M/s. Axa Technology Services India Pvt. Ltd.</td>
<td>RO, Bangalore</td>
<td>KY/41853</td>
<td>01.06.2006</td>
<td>27A</td>
<td>Central Government</td>
<td></td>
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<tr>
<td>67.</td>
<td>M/s. Reliance Corporate IT Park Ltd.</td>
<td>SRO, Rajkot</td>
<td>GJ/40552</td>
<td>01.04.2010</td>
<td>17(1)(a)</td>
<td>Central Government</td>
<td></td>
</tr>
<tr>
<td>68.</td>
<td>M/s. Reliance Retail Ltd. (Formerly Known as Reliance Fresh Ltd.)</td>
<td>RO, Bandra</td>
<td>MH/48270</td>
<td>01.03.2009</td>
<td>17(1)(a)</td>
<td>Central Govt.</td>
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</tbody>
</table>

Item No. 2: Surcharge to be levied on Board of Trustees of the exempted/relaxed establishments on account of deviation from the prescribed pattern of investment.

2.1 FA & CAO, with the permission of the Chair, introduced the item. He pointed out that the rates of surcharge had not been prescribed during last 60 years for the deviations in Investment by the Board of Trustees. Now it is proposed to prescribe the rates of surcharge, it should have prospective effect and the future deviations in the pattern of Investment from the year 2014-15 onwards shall be regularised by levying surcharge at a rate which will deter the Board of Trustees of the exempted establishments from deviating from the pattern of Investment.
2.2 There are establishments which are already exempted and deviated from the pattern of investment prescribed by the Government in investing trust funds. There are establishments which are still enjoying relaxation and grant of exemption to them are pending and deviated from the pattern of investment while investing the trust fund. This is one category. The other category is that there may be deviation in future by the exempted establishments.

2.3 Now the issue is as to how the deviations which the Board of Trustees of the exempted/relaxed establishments already committed till 2013-14 shall be regulated. It will not be proper to levy the surcharge which will be at par with rates effective from the next financial year, 2014-15. What has been suggested is that the deviations committed till 2013-14 need to be regularised by a nominal surcharge which will meet the natural justice.

2.4 FA & CAO further pointed out that till 2013-14, there are deviations to the extent of 100% which may attract higher rate of surcharge. The Committee after deliberation approved that deviation beyond 10% should attract levy of additional 20% over and above the surcharge so worked out.

2.5 The Committee also approved that deviation in any one particular year irrespective of approved asset class shall mean one occasion.

2.6 Chairman intervened and apprised the Committee that the rates of surcharge which was already recommended by this August Committee during January 2013 were 2%, 4% and 8% for 1st, 2nd and 3rd occasion of deviation respectively. It will be very difficult for the Board of Trustees to pay such high surcharge and also it will be difficult for the employers to bear such heavy surcharge. During the meeting with the stakeholders, exempted trusts requested that the fines at this later stage, where the fault occurred years ago, may not be fully correct. Thus it should be a nominal fine only.

2.7 JS and FA wanted to know as to how the deviations prior to 2013-14 and the deviations from 2014-15 will be handled.

2.8 FA & CAO apprised that all the deviations prior to 2013-14 will be regulated by levying a minimum surcharge and the deviations from 2014-15 onwards will be regulated by levying a higher surcharge.

2.9 JS and FA stated that there may be changes in the pattern of investment during a particular year and the exempted trusts may deviate in investing trust funds from the prescribed pattern of investment. She wanted to know as to how these deviations will be regularised.

2.10 FA & CAO apprised that as per the pattern prescribed by the Government, the deviations during the year is immaterial as the notification on investment stipulates that at the close of the financial year the investment by the exempted trust shall be as per the pattern prescribed.
2.11 The issue of time limit for paying the surcharge after determination of the quantum was put forth before the Committee for deliberation.

2.12 Shri A.K. Padmanabhan appreciated the move of EPFO that these guidelines are general in nature and CPFC in exceptional cases, for reasons to be recorded in writing, decided to vary from the guidelines proposed in the Agenda considering the overall interest of the workers. He pointed out that the time limit of 15 days for paying the surcharge is very short and the reasonable time limit should be 30 days minimum.

2.13 Shri Ashok Singh and Shri Sushanta Sen consented to the time limit of 30 days as proposed by Shri A.K. Padmanabhan.

2.14 Shri Ashok Singh requested that a Committee of expert Senior Officers may be constituted to monitor the compliance of exempted establishments. Because due to lack of proper mechanism to monitor the compliance, the exempted establishments commit default and fail to deposit worker's dues in time.

2.15 JS & FA stressed that there should be an appropriate monitoring mechanism for monitoring the functioning of the exempted establishments.

2.16 Chairman informed the Committee that a software was developed by Information Services Division and was launched by Hon'ble Union Minister for Labour & Employment, Government of India and Chairman, CBT on 12.01.2014. Field offices have been suitably advised to instruct the exempted establishments functioning under their jurisdiction to complete the data entry by 30.04.2014. A full fledged online monitoring mechanism will be available with EPFO from 30.06.2014. He further informed the Committee that the proforma for third party audit of exempted establishments has been finalised for effective auditing of the functioning of exempted establishments by independent and qualified charted accountants.

2.17 Shri A.K. Padmanabhan raised the issue of the manner in which the exempted trusts are formed. He wanted to know whether the trusts are formed properly and whether there are guidelines available on this.

2.18 ACC (Compliance) apprised the Committee that the procedure for formation of the trusts etc. have already been prescribed in Appendix 'A' to Para 27AA of the Employees' Provident Funds Scheme, 1952.

2.19 Shri Ashok Singh enquired as to whether the exempted trusts follow the Model Trust Rule. What action has been taken against the exempted trust who fail to adhere to the Model Trust Rule?

2.20 ACC (Compliance) informed that if the trust rules are not made as per the Instructions of EPFO then, cancellation of exemption is resorted to.
2.21 Shri Ashok Singh wanted to know when cancellation of exemption is proposed to the Appropriate Government why the same is not brought to the notice of Central Board for information.

2.22 ACC (Compliance) assured that all the cases where cancellation is proposed to Appropriate Government will be placed before the Central Board for information.

With this deliberation, the proposal as contained in the Agenda is approved.

The meeting ended with vote of thanks to the Chair.
ANNEXURE - A

List of Officers of Employees' Provident Fund Organisation who attended the meeting:

1. Shri Animesh Mishra, RPFC-I (Compliance)
2. Shri Ashok Kumar, RPFC-II (Exemption)
Item No.2  Action Taken Statement in respect of decisions taken in the 35th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 28.03.2014.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Decisions / Directions of the Committee</th>
<th>Action Taken/Updated Status</th>
</tr>
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<tbody>
<tr>
<td>1.</td>
<td>Conducting study of the functioning of the establishments already granted exemption by Members of the Committee.</td>
<td>The details of exempted establishments are under preparation for the study and will be supplied soon.</td>
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<tr>
<td></td>
<td>Shri A.K. Padmanabhan pointed out that the Central Board of Trustees have already decided to get the study of the functioning of establishments already granted exemption. The details of the exempted establishments were not provided to start the study.</td>
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<tr>
<td></td>
<td><em>(Item No.1, 35th Meeting of the Committee, 28.03.2014)</em></td>
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<tr>
<td>2.</td>
<td>Conducting investigation of compliance position in respect of Sahara India, Jai Prakash Associates, UP Drugs and Pharmaceuticals and UP State Road Transport Corporation.</td>
<td>Instructions have been issued to Additional CPFC (Delhi &amp; Uttarakhand), Addl. CPFC (UP &amp; Bihar) and Addl. CPFC (Punjab &amp; Himachal Pradesh) to get the matter investigated vide EPFO letters dated 09.05.2014.</td>
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<td></td>
<td>Shri Ashok Singh raised the issue of immediate action against the exempted establishments who fail to transfer provident fund contribution to the trust in time. He suggested urgent investigation into the compliance position of Sahara India, Jai Prakash Associates, UP Drugs and Pharmaceuticals and UP State Road Transport Corporation.</td>
<td>Action Complete.</td>
</tr>
<tr>
<td></td>
<td><em>(Item No. 1, 35th Meeting of the Committee, 28.03.2014)</em></td>
<td></td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Decisions / Directions of the Committee</td>
<td>Action Taken/Updated Status</td>
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<td>3.</td>
<td>Guidelines for levy of surcharge on the Board of Trustees of the Exempted/Relaxed establishments who fail to adhere to the pattern of investment prescribed by the Government while investing Trust Fund. The proposal contained in the Agenda approved. <em>(Item No. 2, 35th Meeting of the Committee, 28.03.2014)</em></td>
<td>Instructions have been issued to field offices providing the rates of surcharge for levy on the Board of Trustees of Exempted/Relaxed Establishments for deviation in the pattern of investment vide EPFO letter dated 06.05.2014. Action Complete.</td>
</tr>
<tr>
<td>4.</td>
<td>Monitoring of Exempted Establishments. Shri Ashok Singh requested that a Committee of expert Senior Officers may be constituted to monitor the compliance of Exempted Establishments. <em>(Item No. 2, 35th Meeting of the Committee, 28.03.2014)</em></td>
<td>Instructions on mandatory online filing of returns by Exempted/Relaxed establishments have been circulated to field offices vide EPFO letter dated 22.04.2014 alongwith order of Competent Authority and proforma. Instructions have been issued to field offices for re-auditing of the accounts of Provident Fund maintained by the Board of Trustees of Exempted and Relaxed establishments by any other qualified auditor by RPFC, where considered necessary, have been issued vide EPFO letter dated 30.04.2014 alongwith the proforma. Action Complete.</td>
</tr>
</tbody>
</table>
Item No.3 : Grant of exemption under Section 17(1)(a) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and Para 27A of the Employees' Provident Funds Scheme, 1952 by Appropriate Government.

3.1 Section 17(1) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 provides for 'exemption' as under:

Power to exempt - (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 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 benefit 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

a) 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 if of the opinion that such benefits, separately or jointly, are on the whole not less favourable to such employees than the benefits provided under this Act or any Scheme in relation to employees in any other establishment of a similar character.

3.2 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.

Para 27A (1) of the Employees' Provident Fund Scheme, 1952 provides:

"The Appropriate Government may by order and subject to such conditions as may be specified in the order exempt from the operation of all or any of the provisions of this Scheme any class of employees to whom the Scheme applies:

Provided that such class of employees is entitled to benefits in the nature of Provident Fund, gratuity or old age pension according to the rules of the [factory or other establishment] and such benefits separately or jointly are on the whole not less favourable than the benefits provided under the Act and this Scheme."

Page 18 of 77
3.3 As per the above provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and Ministry of Labour and Employment letter dated 01.04.2008, all cases of grant of exemption shall be placed before the Central Board of Trustees, EPF for consideration before sending the same to Appropriate Governments. The copy of the Ministry's DO letter dated 01.04.2008 is placed as Annexure-3A.

3.4 Before placing a proposal in the CBT, EPF, its suitability is scrutinized with respect to the provisions for grant of exemption as contained under Section 17 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. Further in view of the guidelines issued by Ministry of Labour & Employment, Government of India vide their letter dated 27.02.2007, as placed at Annexure - 3B, all RPFCs furnish a certificate after due verification carried out at their end with regard to the Ten Point Check List.

3.5 Ministry of Labour & Employment, Government of India has also issued directions to the effect that the proposals shall be forwarded only if the latest Compliance Audit Report is found to be satisfactory. Hence compliance audit covering all the points as mentioned under the revised conditions for grant of exemption is undertaken and a copy of the said report is ready to be forwarded to the Appropriate Government.

3.6 Central Board of Trustees in its 202nd meeting held on 13.01.2014 authorized this committee to consider exemption proposals subject to ratification by the Board, as a one-time arrangement which has been necessitated because of large number of proposals required to be considered in the current year in view of Income Tax exemption to the Trusts managing their own PF only up to 31.03.2014. A copy of the agenda item No. 36 placed before the 202nd meeting of the CBT and minutes of the meeting are annexed herewith and marked as Annexure - 3C and Annexure - 3D respectively. Terms of reference of the Committee on Exempted Establishments is placed at Annexure - 3E.

3.7 A list of establishments as indicated in Annexure - 3F approved by CPFC is now placed before Sub-Committee for consideration and recommendation to Appropriate Government on behalf of the Central Board of Trustees, EPF in accordance with the proviso to Section 17 of the Act.

Proposal: The Sub-Committee is requested to consider and recommend the proposal in respect of establishments indicated in Annexure - 1F to the Appropriate Government on behalf of the Central Board for grant of exemption.
Dear Mr. Vamanathan,

As you are aware, section 17(1) of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 provides that appropriate Government may, inter alia, exempt any establishment from the operations of any Schemes subject to the condition that such exemption shall be made after consultation with Central Board of Trustees (EPF).

2. The Ministry is receiving a number of cases of establishments recommending exemption under Section 17(1) of the Act and para 27A of EPF Schemes. In these cases, as decided in some earlier meetings of Central Board of Trustees (EPF), Central Provident Fund Commissioner has been exercising the powers of the Board while recommending the cases to the appropriate Government.

3. This matter has recently been examined in consultation with Department of Legal Affairs who have opined that under section 5E of the Act, essential function of the Central Board of Trustees (EPF) like this function cannot be delegated and such delegation by the Board under general powers of section 5E of special function of consultation under section 17 will not be permissible.

4. The matter has been brought to the kind notice of Chairman, CBT/Hon'ble LEM who has also concurred with these views and it has been decided that henceforth all such cases of exemption be placed before the Central Board of Trustees (EPF) for consideration before sending the aforesaid to appropriate Government as per the provisions of the Act.

5. In view of the above, I shall be grateful if you could kindly take further action in this subject matter accordingly.

Yours sincerely,

(S.K. Shrivaswa)
Kindly refer to Ministry's d.o. letter bearing no. B-35015/19/2003-SS-II dated 7th Jan., 2004 from the then Joint Secretary regarding incorporation of nine-point checklist in the EPFO's proposal while sending the same to the Ministry seeking exemption to establishments under the EPF & MP Act, 1952.

2. As you are aware that due to changes in the Income Tax Act, 1962 announced in the Budget 2006-07, a number of establishments are seeking exemption under the EPF & MP Act, 1952 before 31-3-2007 in a time bound manner. As a part of the initiative for disposal of such cases in a speedy and efficient manner it has been decided that EPFO should incorporate one more check point to the existing nine-point check list viz.

"Whether the establishment is fulfilling the prescribed conditions after grant of relaxation under Para 79 of the EPF Scheme, 1952 and that there is no violation of these conditions".

3. Hence, a standardised forwarding letter may be devised mentioning the requisite check points in a systematic manner. Revised nine-point checklist is enclosed herewith. Further this ten-point check list should be filled in and signed by the competent officer concerned of the EPFO and not by the establishment. Since CBT, EPF has delegated powers to CPFC for recommending exemption cases to the Central Government, EPFO's letter should clearly mention that the exemption proposal has the approval of the CPFC.

4. I shall be grateful if you could arrange to furnish the proposal in respect of each establishment in future on the above lines so that the same could be examined and processed in the Ministry in a more efficient and time-bound manner. It may kindly be ensured that the proposals received from EPFO are complete in all details.

With regards,

Shri A. Vishwanathan,
Central Provident Fund Commissioner,
Bhashyika Nidhi Bhawan,
Bhikai Cama Place,
New Delhi-110 006.
Ten-point check list which should be furnished along with the proposal
for exemption to the Ministry

1. Whether a board of trustees has been created under the chairmanship
   of employer?
2. Whether all the eligible employees are enrolled as members?
3. Whether the accounts will be maintained electronically and all the
   members will be able to see their account balance from the computer
   terminals? If not, the reasons therefor, and by what time accounts are
   expected to be maintained electronically?
4. Whether the board of trustees have furnished a copy of prescribed
   undertaking to the RPFC concerned as per the condition no. 22
   contained in Appendix A to the EPF Scheme, 1952? If yes, a copy of
   the same to be enclosed.
5. Whether the employer and the board of trustees have furnished the
   undertaking as per condition no. 23 contained in Appendix A to the
   EPF Scheme, 1952? If yes, a copy of the same to be enclosed.
6. Comparative statement of benefits admissible under the EPF & MP
   Act, 1952 and the Scheme proposed by the establishment on the basis
   of which it is concluded that the Scheme of the establishment is at
   least comparable with those of the Act?
7. Mechanism proposed by the EPFO/RPFC to ensure that establishment
   is complying with the provisions of the conditions for grant of
   exemption.
8. Name of the RPFC in whose jurisdiction the establishment falls.
9. Payments which need to be made by the establishment to EPFO even
   after grant of exemption.
10. Whether the establishment is fulfilling the prescribed conditions after
    grant of relaxation under Para 79 of the EPF Scheme, 1952 and there
    is no violation of the same?
the operation of any device a network

(b) which have been examined under section 17 of the Act by AC.181 from

2) which are covered under section 1 or section 2 of the Act

examination and evaluation by the official examiner

of the network that has been examined by the official examiner

shall be completed in the union

8.2. Once the approval has been issued and accepted by the Central Board, they are

provided in the figures.

2.3. Once the proposals are found to be complete in the figures, the same are tested

provided for examination to establish the operation of the

The explanation to the observations subject to

Edwards, the Committee on Examination of the

ANNEXURE-3C
36.7 While extending the time limit till 31.03.2014, Ministry of Finance, Government of India made it clear that there will no further extension of the time limit.

36.8 Approximately, 260 proposals for exemption are pending on the part of EPFO. Some of them are under the process of examination at Head Office level while some are at the level of field offices. The processing of the proposals takes time as they are to be given complete shape in consultation with the field offices before placing the same to the Central Board for consideration.

36.9 The Government of India, Ministry of Labour & Employment in their letter dated 01.04.2008 issued direction to EPFO that all such cases of exemption be placed before the Central Board for consideration before sending the same to Appropriate Government as per the provisions of the Act. The proposals which are sent to Appropriate Government for grant of exemption shall be revised through the Central Board only. The said direction is placed at Annexure 36-A.

36.10 Proviso to Paragraph 11 of the Employees’ Provident Funds Scheme, 1952 provides that the Central Board shall meet at least twice in each financial year. The last meeting (2013) of the Central Board was held on 25.02.2013. During the current year, 2013-14, no meeting of the Board could be held till date.

36.11 In view of above, it may not be possible to obtain the approval of the Central Board within 31.03.2014 for all the proposals which are in order before forwarding the same to the Appropriate Government for grant of exemption and notification thereof in the Official Gazette. This may lead to undesirable deadlock.

36.12 To overcome such possible deadlock, it is proposed that the power vested in the Board for considering and recommending the proposals to Appropriate Government for grant of exemption and notification thereof may be delegated to the Sub-Committee of the Central Board on Exempted Establishments. All such proposals which are approved by the Sub-Committee and sent to Appropriate Government will be put up to the Central Board in their subsequent meeting for information and ratification.

36.13 Such delegation of power will streamline and expedite the processing of exemption proposals to some extent.

Proposal: The Central Board is requested to consider and accord approval to the proposal of authorizing the Sub-Committee on Exempted Establishments for consideration of the proposals for recommending to Appropriate Government for grant of exemption to the establishments subject to ratification.
EMPLOYEES' PROVIDENT FUND ORGANISATION
MINUTES OF THE 202nd CBT MEETING
(NEW DELHI; 13 January 2014; 1030 AM)

The 202nd meeting of the Central Board of Trustees, Employees' Provident Fund (EPF) was held under the Chairmanship of Shri Qamar Azam, Chairman CBT, EPF and Union Minister of Labour & Employment. The following members attended the meeting:

1. Ms, Gauri Kumar
   Secretary (Labour & Employment)
   Government of India, New Delhi

2. Shri P.P. Pradhan, AS & PA
   Ministry of Labour & Employment
   Government of India, New Delhi

3. Shri Arun Kumar Sinha, AS
   Ministry of Labour & Employment
   Government of India, New Delhi

4. Shri Sushank Sen, DG
   Ministry of Finance, Govt. of India

5. Shri Anurag Bhardwaj
   Ministry of Labour & Employment
   Government of India, New Delhi

6. Shri K.K. Jalan
   Central PF Commissioner

7. Shri BP Choudhury
8. Shri Sharef Patel
9. Shri Ravi Udyak
10. Dr. U.D. Chaudhary
11. Shri Badal Nath
12. Shri BP Pant
13. Shri Sushanta Sen
14. Shri G.P. Singh
15. Dr. Ram Tarnecki
16. Shri SS Patel
17. Shri Vinayak Upadhyay
18. Shri M. Raghunath Rao
19. Shri Harun Babar
20. Shri D.S. Sachdeva
21. Shri Ajit Singh
22. Shri Arvind Chakraborty
   (Vice Shri Shankar Sahai)
23. Shri Ramesh Prasad

Page 25 of 77
24. Shri AK Padmanabhan
25. Shri Prabhaker J Benevra
26. Shri Sanjay Prasad, Principal Secretary (Labour & Employment), Gujarat
27. Shri S.S. Ramakant, IAS, Labour Department, Punjab
28. Shri N.S. Arya, Joint Labour Commissioner, Delhi
29. Shri Shri Raj Singh, Principal Secretary (Labour & Employment), Rajasthan
30. Ms. Vandita Gupta, Labour Commissioner & Director (Employment), Himachal Pradesh

Following members could not attend the meeting and were granted leave of absence:

1. Shri Buresh
   Minister of State for Labour & Employment
   Vice Chairman
2. Dr G Sarvepalli
   Employee representative
3. Principal Secretary (Labour), Delhi
4. Principal Secretary (Labour), Punjab
5. Principal Secretary (Labour), Rajasthan
6. Principal Secretary (Labour), West Bengal
7. Principal Secretary (Labour), Bihar
8. Principal Secretary (Labour), Haryana
9. Principal Secretary (Labour), Himachal Pradesh
10. Principal Secretary (Labour), Jharkhand
11. Principal Secretary (Labour), Uttarakhand
12. Principal Secretary (Labour), West Bengal

The list of the officials of the Employers’ TF Organization who attended the meeting is appended as Annexure A to these minutes.

At the outset, CPFE welcomed the Chairman and Members. The Board observed two minutes’ silence in memory of former Chairman of the CFT, EPF and Hon’ble former Union Minister of Labour & Employment, Shri Shri C.O. P. A callous message to be sent to the family of Shri C.O. was also adopted by the Board.

Thereafter, Board welcomed first time members to the Board i.e., Shri Prabhaker J Benevra, Vrijesh Upadhyay, employers’ representatives, SS Patil, employers’ representatives of state governments of Rajasthan and Himachal Pradesh.

The agenda items were, thereafter, taken up for discussion.
The Board approved the agenda as contained in the revised memorandum.

Item No. 5: Reconstitution of Executive Committee - Motion of the representatives of employees' and employers' to the Executive Committee of the Central Board of Trustees.

The Board authorized the Chairman to nominate, government representatives to the Executive Committee. The Board unanimously recommended following representatives to the Executive Committee:

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<tr>
<th>Sl No.</th>
<th>Name of the Member</th>
<th>Representing</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Dr G. Sengupta Raddy</td>
<td>Employees</td>
</tr>
<tr>
<td>2.</td>
<td>Shri M. J Pota</td>
<td>Employees</td>
</tr>
<tr>
<td>3.</td>
<td>Shri AO Nagpal</td>
<td>Employees</td>
</tr>
<tr>
<td>4.</td>
<td>Dr UD Chopra</td>
<td>Employees</td>
</tr>
<tr>
<td>5.</td>
<td>Sh. Banchand Randi</td>
<td>Employees</td>
</tr>
<tr>
<td>6.</td>
<td>Shri Ruchit Malig (for the first term of two and a half years)</td>
<td>Employees</td>
</tr>
<tr>
<td></td>
<td>Sh. Sharad Patil (to replace Shri I) for the first term of two and a half years</td>
<td>Employees</td>
</tr>
</tbody>
</table>

Item No. 6: Reconstitution of the Finance & Investment Committee of Central Board of Trustees, Employees' Provident Fund.

The Board authorized the Chairman to nominate government representatives anddomestic experts to the committee. The Board also recommended that the Finance & Investment Committee be renamed as Finance, Investment and Audit Committee (FIAC) and shall look after audit-related issues as well.

Following were recommended for nomination to the sub-committees:

**FINANCE INVESTMENT AND AUDIT COMMITTEE**

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Name of the Member</th>
<th>Representing</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Shri Ruchit Malig</td>
<td>EMPLOYERS</td>
</tr>
<tr>
<td>2.</td>
<td>Shri R. L. P. Chopra</td>
<td>EMPLOYERS</td>
</tr>
<tr>
<td>3.</td>
<td>Dr G. Sengupta Raddy</td>
<td>EMPLOYERS</td>
</tr>
<tr>
<td>4.</td>
<td>Shri P. J. Banerjee</td>
<td>EMPLOYERS</td>
</tr>
</tbody>
</table>

**PENSION IMPLEMENTATION COMMITTEE**

<table>
<thead>
<tr>
<th>Sl No.</th>
<th>Name of the Member</th>
<th>Representing</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Shri G. P. Srivastava</td>
<td>EMPLOYERS</td>
</tr>
<tr>
<td>2.</td>
<td>Shri Sharad Patil</td>
<td>EMPLOYERS</td>
</tr>
<tr>
<td>3.</td>
<td>Shri Vijayash Upadhyay</td>
<td>EMPLOYERS</td>
</tr>
<tr>
<td>4.</td>
<td>Shri O. L. Sachdeva</td>
<td>EMPLOYERS</td>
</tr>
</tbody>
</table>
v. Growth in handover was declining. This needs to be analysed and put up before the Board.

Shri Ashok Singh made following points:

1. The benefits in death cases be expedited;
2. The examination of the members needs to be collected at the time they become Provident Fund members.
3. Rate of growth membership is very low vis-à-vis the growth in number of establishments covered. This needs to be looked into.
4. The information about membership should be indicated in three categories viz., contributing/non-contributing/operative.
5. Unique no. for PF members should be based on priority.
6. EPFO should give universal number and centralization of database.

Shri A.K. Pednekar made following points:

1. Pension cases need to be handled in a systematic manner.
2. Exempted establishments need to be brought in immediately.
3. Arrears are a cause for concern and need to be treated with an urgency.

Shri D.L. Sachdeva stated that the financial accounts are not furnished in the Annual Report. Shri Rameshwar Pratap Singh's representation is very keen and because of this they do not want to sign the return. This needs to be revised.

Responding to members' representation that the process of pension processing is being revamped. Generally, claims are now being processed very well and much better picture shall emerge in the report for subsequent quarters. A software for monitoring exempted establishments has been released on 11.1.1985 and it is expected to considerably improve the process. EPFO also informed the Board that the issue of permanent PF account number to members and centralization of accounts is under active consideration and an update on this status would soon be provided to the Board.

Secretary (F & C) made the following observations:

1. The issue as to whether outstanding EPF dues can be brought under SARDA 1974 Act (The Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 1999) may be taken up with the Department of Financial Services (DFS), Ministry of Finance (MoF).
2. It may be considered as to whether standing instructions can be given to the banks on deduction of PF dues from employers' account so that the active days required for collection of such dues is reduced.
COMMITTEE ON EXEMPTED ESTABLISHMENTS

1. Shri B.P. Pant
2. Shri Susanta Sen
3. Shri A.K. Padmanabhan
4. Shri Ashok Singh

EMPLOYERS

EMPLOYEES

The Committee on Exempted Establishments shall also consider the pending exemption proposals where relaxation has been granted before 31.03.2013 and which have been submitted in the current financial year on behalf of the Central Board and recommend the same to the appropriate Government for grant of exemption. This will be a one-time arrangement which has been necessitated because of large number of proposals required to be considered in the current year in view of income tax exemption being available to trusts managing their own PF only up to 31.03.2014.

All other functions of different Sub-Committees of the Central Board shall be as proposed in the agenda.

Item No.7: Draft Annual Report on the Activities of the Employees’ Provident Fund Organisation for the year 2006-07

The Board considered the agenda.

Shri J.P. Chaudhary made following proposals:

1. Lot of amount is locked up in non-income producing investments.
2. PSUs account for a large number of investments and some special recovery should be thought of to address this:
3. Singapore CPF has a scheme with the option of housing benefits to its PF members. For this purpose EPF delegation had visited Singapore to study the same a few years ago. EPFO should think of a scheme on these lines.
4. It may be ascertained whether a case exists for reducing Administrative Charges.
5. Permanent account number for PF members is required urgently.

Shri A.K. Rao made following points:

1. Huge amount of arrears, especially the Net Immediately Realisable (NIR) category is a cause of concern.
2. The Board had earlier recommended that High Courts be approached for setting up special benches for PF related matters; there has been no progress in the matter.
3. There should be no pendency in settlement of pension cases, especially death claims.
4. Even though Annual Accounts slips contain columns for Date of Birth, Date of Joining and nomination but in most of the cases the field is left blank. The fields must be completed and members informed so that they can request for modifications, if any.
Item No. 32: Revised Estimates for the year 2013-14 and Budget Estimates for the year 2014-15 for EPFO and Schemes administered by EPFO.

Since details were not brought about clearly, the Board decided that the Revised Estimates (2013-14) and Budget Estimates (2014-15) to be placed before the Executive Committee who were delegated the power to approve it.

Item No. 33: Delegation of Administrative and Financial Powers to Chief Engineer, PFD, EPFO.

The Board approved the proposal as contained in the agenda.

Item No. 34: Grant of Senior Time Scale of PB Rs.16600-33000/- Grade Pay Rs. 6400/- to regular APFCs after completion of 5 years - Implementation data clarification.

The Board decided that since matter is a complex one, a detailed analysis be made of the whole proposal and placed before Executive Committee for consideration.

Item No. 35: Liberalizing Terms & Conditions for grant of investment facility to defaulting establishments to liquidate dues.

The Board approved the proposal as contained in the agenda.

Item No. 36: Authorizing the formation of a Special Committee (A Sub-Committee of the Central Board) for purposes of considering and grant of exemption to the establishments subject to ratification.

The Board approved the proposal and Sub-Committee is entrusted to consider exemption proposals subject to ratification by the Central Board. Such arrangement which has been necessitated because of large number of proposals required to be considered in the current year in view of Income Tax exemption being available to trusts managing their own PF Only up to 31.03.2014.

Item No. 37: Agenda for amendment to the Employees’ Deposit Linked Insurance Scheme, 1976.

The Board was informed that actuarial valuation of the EDU Scheme 1976 is underway. Board decided that pending finalisation of the actuarial valuation, an interim additional benefit of 20% over and above what is admissible under the provisions of the Scheme be allowed to beneficiaries.

Shri M.J.Rao stated that there is a need for providing medical benefit to members by amending Section 6C of the Act. It was felt that this issue has already been raised earlier also will be studied further.
Item No.84: Suggested issues by few CBT members.

The Board decided that whenever any fraud is discovered civil and criminal action shall be taken against delinquent employers.

Members desired that the contact details of APF officers be updated regularly on www.apfc1.com.

The Board appreciated that agenda and minutes of CBT and EC are available on web.

It was desired that agenda and minutes of all sub-committees of the Board and Executive Committee be also put on web. The Board also directed to explore the possibility of setting up of information kiosks in all offices of EPFO so that stakeholders could access information through such kiosks directly.

Sh. M.J. Rao raised the issue of installation of lift in the SRO Vellore/Chennai. Sh. A.K. Pandavachan stated that the issue of office building for SRO Tumkur needs to be resolved at the earliest.

Sh. A.S. Kulkarni raised the issue of apathy in Kolkata, many of which are exempted establishments and are not paying EPF levies and holding on to workers' money. He also raised the need for provident fund security in the form of PF to workers engaged in various sectors.

The meeting ended with a vote of thanks.
ANNEXURE-3E

To

All Members,

Central Board of Trustees, EPF

Date: 13 MAR 2014

Subject: Reconstitution of Committee on Exempted Establishments, CST, EPF—Regarding.

Sir,

I am directed to say that consequent to the reconstitution of the Central Board of Trustees, EPF, the competent authority has reconstituted the Committee on Exempted Establishments, of the CST consisting of the following members:

<table>
<thead>
<tr>
<th>Members</th>
<th>CFIC (Ex-officio)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Govt. representative</td>
<td>1) JS&amp;FA, Ministry of Labour &amp; Employment</td>
</tr>
<tr>
<td></td>
<td>2) Director (IS), MOLRE</td>
</tr>
<tr>
<td>Employers' Representative</td>
<td>1) Shri B.P. Pant</td>
</tr>
<tr>
<td></td>
<td>2) Shri Susanta Sen</td>
</tr>
<tr>
<td>Employee's Representative</td>
<td>1) Shri A.K. Padmanabhan</td>
</tr>
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<td></td>
<td>2) Shri Ashok Singh</td>
</tr>
<tr>
<td>Convenor</td>
<td>ACC (Exemption), EPFO</td>
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</table>

2. The terms of reference of the Committee on Exempted Establishments are as under:

i) To oversee the working of exempted establishments in all respects and to make suggestions for consideration of the Board to improve working of the exempted establishments.

ii) To consider and suggest additional guidelines for grant of exemption/relaxation.

iii) To review the role of exempted trusts in the context of changing business environment and current experience.

iv) The Committee on Exempted Establishments shall also consider the pending exemption proposals where exemption has been granted before 31.03.2013 and which have been submitted in current financial year on behalf of the Central Board and recommend the same to Appropriate Government for grant of exemption. This will be a one-time arrangement which has been necessitated because of large number of proposals required to be considered in the current year in view of Income Tax exemption being available to trusts managing their own PF only up to 31.03.2014.

(This issues with the approval of the CFIC).

Yours faithfully,

Additional Central Provident Fund Commissioner (Compat.)
Copy for information and necessary action:

1. PS to Hon'ble Chairman Central Board of Trustees (EPF), Ministry of Labour & Employment, Shram Shakti Bhawan, New Delhi.

2. PS to Hon'ble Vice-Chairman Central Board of Trustees (EPF), Ministry of Labour & Employment, Shram Shakti Bhawan, New Delhi.

3. PS to Secretary Labour & Employment and Chairperson, Executive Committee (EPF), Ministry of Labour & Employment, New Delhi.

4. PS to Additional Secretary (SS), Labour & Employment, Ministry of Labour & Employment, New Delhi.

5. PS to Joint Secretary (SS)/Director (SS), Ministry of Labour & Employment, Shram Shakti Bhawan, New Delhi.


7. All Divisional Heads in Head Office.

8. The Section Officer, SS-II Section, Ministry of Labour & Employment, Shram Shakti Bhawan, New Delhi.

9. PS to CPPC-WDA Dy. No. 55682 dated 07/03/2013

10. Guard File.

Additional Central Provident Fund Commissioner (CFO)
Item No. 8 Reconstitution of other non-statutory Sub-Committees of Central Board of Trustees, Employees' Provident Fund.

6.1 The Central Board of Trustees, Employees' Provident Fund has been reconstituted vide Gazette notification No. V-2011/1/13-55-II dated 23.03.2013 for a period of five years. This has necessitated reconstitution of the Committees/Sub-Committees of the Board.

6.2 The Employees' Provident Funds & Misc. Provisions Act, 1952 provides for constitution of Executive Committee under Section 5AA to assist the Board in discharge of its functions. A separate agenda item proposing constitution of the Executive Committee, CBT (EPF) is placed as Item No.3 in the agenda book for consideration of the Board.

6.3 There is no provision in Act and / or Schemes framed thereunder to provide for constitution of any other committees/sub-committees. However, as indicated below, the Board, has from time to time constituted specialized Committees to assist the Board in discharge of its functions:

   a) Finance & Investment Committee
   b) Pension Implementation Committee
   c) Committee on Exempted Establishments

6.4 The functions of these Committees are given below:

   a) Finance & Investment Committee:
      i. To oversee the investments being done at present by portfolio managers.
      ii. To watch timely investment of trust money with a view to realising the optimum return thereon.
      iii. To issue such directions, as may be considered necessary, to the portfolio managers in regard to investment-re-investment of redemption proceeds, interest etc. with the Investment pattern provided by the Govt. from time to time.
      iv. To recommend rate of interest for the members of the Fund.
      v. Periodic review of Utilisation of the Special Reserve Fund.
      vi. To recommend formulation of guidelines for utilisation of Special Reserve Fund.
      vii. Any other work/responsibiity that may be assigned by the Board.

   b) Pension Implementation Committee:
      i. To review the functioning of the Employees' Pension Scheme, 1995 including computerization in EPF, disbursement of pension etc.
      ii. To consider suggestions/proposals for amendment in the Employees' Pension Scheme, 1995.
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<tr>
<th>(comp)</th>
<th>(in-charge)</th>
<th>(c)</th>
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<td>10th Committee</td>
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</table>
6.7 These sub-Committees being subject specific have served their purpose. As and when any specific issue is placed before the Board for consideration, the Board may consider constituting a separate sub-Committee as required.

6.8 There was a separate Committee of the Board on IT Reforms and for Monitoring Re-inventing EPFO India, constituted for overseeing the implementation of Phase-I of Computerisation in EPFO. However, CBT, EPF in its 200th meeting held on 7th August 2013 has approved following delegation of powers regarding Computerisation:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Chairman, CBT, EPF</th>
<th>Full Powers</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td>a) Upto Rs. 25 crore,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>b) Beyond Rs. 25 crore, the matter shall be placed before Chairman of the Board along with recommendations of the EC.</td>
</tr>
<tr>
<td>2.</td>
<td>Executive Committee, CBT, EPF</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Central Provident Fund Commissioner</td>
<td>Upto Rs. 5 crores.</td>
</tr>
</tbody>
</table>

6.9 In view of the foregoing the Committee on IT Reforms shall now be a Sub-Committee of Executive Committee, CBT, EPF. There is another sub-Committee of Executive Committee, viz. the Committee on Building and Construction. Following composition is proposed for these sub-Committees:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Sub-Committees</th>
<th>Chairman</th>
<th>Representative of</th>
<th>Domain Expert</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Committee on IT Reforms (ex-officio)</td>
<td>CPIC</td>
<td>01 01 01</td>
<td>Additional Secretary, Ministry of Labour &amp; Employment, FA, Ministry of Labour &amp; Employment, JS (NEGP), Ministry of Information Technology, Govt. of India</td>
<td>2 (one each from NIC &amp; Deptt. of Information Technology, Govt. of India)</td>
</tr>
<tr>
<td>1.</td>
<td>Committee on Building &amp; Construction</td>
<td>01 01 2 01</td>
<td></td>
<td></td>
<td>CE(PFD)</td>
</tr>
</tbody>
</table>
8.10 A separate proposal shall be placed for constituting the above two committees before the next meeting of the EC.

8.11 The Board may accordingly consider the proposal for constitution along with the suggested composition of the following committees:
   a) Finance & Investment Committee
   b) Pension Implementation Committee
   c) Committee on Banked Establishments

8.12 The Board may also consider authorizing Chairman CBT, EPF to nominate members to the Committee mentioned in para 6.5 above.

Proposal The proposal as contained in the memorandum is accordingly placed before CBT, EPF for consideration.
<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Name of the establishment</th>
<th>Office</th>
<th>Code No.</th>
<th>With effect from</th>
<th>Section/Para</th>
<th>Appropriate Government</th>
<th>No. of members</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>M/s. Bal Hirabal Tata Memorial Trust</td>
<td>RO, Bandra</td>
<td>MH/BAN/125553</td>
<td>01.05.2009</td>
<td>17(1)(a)</td>
<td>State Government of Maharashtra</td>
<td>05</td>
</tr>
<tr>
<td>2.</td>
<td>M/s. Lady Tata Memorial Trust</td>
<td>RO, Bandra</td>
<td>MH/125410</td>
<td>01.03.2009</td>
<td>17(1)(a)</td>
<td>State Government of Maharashtra</td>
<td>82</td>
</tr>
<tr>
<td>3.</td>
<td>M/s. TRF Limited</td>
<td>SRO, Jamshedpur</td>
<td>JH/1302</td>
<td>01.07.1980</td>
<td>17(1)(a)</td>
<td>Central Government</td>
<td>1068</td>
</tr>
<tr>
<td>4.</td>
<td>M/s. SABIC Innovative Plastics India Pvt. Ltd</td>
<td>RO, Gurgaon</td>
<td>HR/31136</td>
<td>01.09.2010</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>81</td>
</tr>
<tr>
<td>5.</td>
<td>M/s. Woodstock School</td>
<td>RO, Dehradun</td>
<td>UA/15052</td>
<td>01.11.1993</td>
<td>17(1)(a)</td>
<td>Government of Uttaranchal</td>
<td>316</td>
</tr>
<tr>
<td>10.</td>
<td>M/s. L &amp; T Technology Services Limited</td>
<td>RO, Thane</td>
<td>MH/THN/206170</td>
<td>01.01.2014</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>1667</td>
</tr>
<tr>
<td>11.</td>
<td>M/s. I.G. Petrochemicals Limited</td>
<td>SRO, Vashi</td>
<td>MH/Vas/95220</td>
<td>01.06.2007</td>
<td>27A</td>
<td>Government of India</td>
<td>139</td>
</tr>
<tr>
<td>15.</td>
<td>M/s. GTIC Housing Finance Limited</td>
<td>RO, Bandra</td>
<td>MH/BAN/39407</td>
<td>01.03.1994</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>142</td>
</tr>
</tbody>
</table>
A. Name of the Establishment: M/s. Bai Hirabal Tata Memorial Trust.

Code No.: MH/BAN/129553
No of members: 05
Name of the Office: RO, Bandra
Date from Exemption sought: 01.05.2009
Section/Para under which Exemption sought: U/s 17(1)(a)

Appropriate Government: State Government of Maharashtra

2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to State Government of Maharashtra. The same was forwarded by RPFC, RO, Bandra to Head Office on 22.01.2014.

3. The following requirements for grant of exemption under Section 17(1)(a) are fulfilled by the applicant establishment:

- The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and
- The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:

- The application for exemption is by the employer and is addressed to the Appropriate Government.
- RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
- RPFC concerned certified that the investments by the Trust during the last three years have been as per the pattern of investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
- There is specific recommendation of the RPFC for grant of exemption.
- There is consent of a majority of employees for exemption.
- The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
- Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
- The establishment is stated to be regular in compliance.
- The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix 'A' to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and instructions issued by EPFO from time to time in this regard and it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
B Name of the Establishment: M/s. Lady Tata Memorial Trust

Code No.: MH/125410
No of members: 02
Name of the Office: RO, Bandra
Date from Exemption sought: 01.03.2009
Section/Para under which Exemption sought: 17 (1)(a)
Appropriate Government: State Government of Maharashtra

2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to State Government of Maharashtra. The same was forwarded by RPFC, RO, Bandra to Head Office on 22.01.2014.

3. The following requirements for grant of exemption under Section 17(1)(a) are fulfilled by the applicant establishment:

- The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and
- The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:

- The application for exemption is by the employer and is addressed to the Appropriate Government.
- RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
- RPFC concerned certified that the investments by the Trust during the last three years have been as per the pattern of investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
- There is specific recommendation of the RPFC for grant of exemption.
- There is consent of a majority of employees for exemption.
- The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
- Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
- The establishment is stated to be regular in compliance.
- The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix 'A' to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and Instructions issued by EPFO from time to time. In this regard and it is found to be a fit case to be placed before the Sub-Committee of CST, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of India. The same was forwarded by RPFC, SRO, Jamshedpur, Jharkhand to Head Office on 14.03.2014. The inconsistencies observed in the proposal by the Head Office were rectified by respective Office and last such reference was received from field office on 28.03.2014.

3. The following requirements for grant of exemption under Section 17(1)(a) are fulfilled by the applicant establishment:

» The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and.

» The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:

» The application for exemption is by the employer and is addressed to the Appropriate Government.

» RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.

» RPFC concerned certified that the investments by the Trust during the last three years have been as per the pattern of investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.

» There is specific recommendation of the RPFC for grant of exemption.

» There is consent of a majority of employees for exemption.

» The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.

» Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.

» The establishment is stated to be regular in compliance.

» The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix 'A' to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and instructions issued by EPFO from time to time in this regard and it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
D. Name of the Establishment : M/s. SABIC Innovative Plastics India Pvt. Ltd

Code No. : HR/31136
No of members : 81
Name of the Office : RO, Gurgaon
Date from Exemption sought : 01.09.2010
Section/Para under which Exemption sought : 17(1)(a)
Appropriate Government : Government of India

2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of India. The same was forwarded by RO, Gurgaon to Head Office on 06.12.2013. The inconsistencies observed in the proposal by the Head Office were rectified by respective Office and last such reference was received from field office on 02.04.2014.

3. The following requirements for grant of exemption under Section 17(1)(a) are fulfilled by the applicant establishment:

   - The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and
   - The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:

   - The application for exemption is by the employer and is addressed to the Appropriate Government.
   - RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
   - RPFC concerned certified that the investments by the Trust during the last three years have been as per the pattern of investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
   - There is specific recommendation of the RPFC for grant of exemption.
   - There is consent of a majority of employees for exemption.
   - The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
   - Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
   - The establishment is stated to be regular in compliance.
   - The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix 'A' to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and Instructions issued by EPFO from time to time in this regard and it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of Uttarakhand. The same was forwarded by RO, Dehradun to Head Office on 19.12.2006. The inconsistencies observed in the proposal by the Head Office were rectified by respective Office and last such reference was received from field office on 31.03.2014.

3. The following requirements for grant of exemption under Section 17(1)(a) are fulfilled by the applicant establishment:

   ▶ The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952.
   ▶ The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:

   ▶ The application for exemption is by the employer and is addressed to the Appropriate Government.
   ▶ RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
   ▶ RPFC concerned certified that the investments by the Trust during the last three years have been as per the pattern of investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
   ▶ There is specific recommendation of the RPFC for grant of exemption.
   ▶ There is consent of a majority of employees for exemption.
   ▶ The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
   ▶ Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
   ▶ The establishment is stated to be in regular compliance.
   ▶ The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix ‘A’ to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and instructions issued by EPFO from time to time. In this regard it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
Name of the Establishment : M/s. Almora Magnesite Limited

Code No. : UK/4481
No of members : 469
Name of the Office : SRO, Haldwani
Date from Exemption sought : 01.01.1981
Section/Para under which Exemption sought : 17(1)(a)
Appropriate Government : Government of Uttaranchal

2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of Uttaranchal. The same was forwarded by SRO, Haldwani to Head Office on 28.10.2013.

3. The following requirements for grant of exemption under Section 17(1)(a) are fulfilled by the applicant establishment:

   > The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and
   > The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:

   > The application for exemption is by the employer and is addressed to the Appropriate Government.
   > RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
   > RPFC concerned certified that the Investments by the Trust during the last three years have been as per the pattern of Investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
   > There is specific recommendation of the RPFC for grant of exemption.
   > There is consent of a majority of employees for exemption.
   > The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
   > Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
   > The establishment is stated to be regular in compliance.
   > The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

   Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix ‘A’ to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and Instructions issued by EPFO from time to time in this regard and it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of India. The same was forwarded by RO, Delhi South to Head Office on 14.09.2009. The inconsistencies observed in the proposal by the Head Office were rectified by respective Office and last such reference was received from Field office on 15.04.2014.

3. The following requirements for grant of exemption under Section 17(1)(a) are fulfilled by the applicant establishment:

- The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and
- The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:

- The application for exemption is by the employer and is addressed to the Appropriate Government.
- RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
- RPFC concerned certified that the investments by the Trust during the last three years have been as per the pattern of Investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
- There is specific recommendation of the RPFC for grant of exemption.
- There is consent of a majority of employees for exemption.
- The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
- Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
- The establishment is stated to be regular in compliance.
- The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix A’ to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and instructions issued by EPFO from time to time in this regard and it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
H. Name of the Establishment : M/s. Consulting Engineering Services (India) Pvt. Limited
Code No. : DL/3698
No of members : 1584
Name of the Office : RO, Delhi South
Date from Exemption sought : 29.05.1974
Section/Para under which Exemption sought : 17(1)(a)
Appropriate Government : Government of India

2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of India. The same was forwarded by RO, Delhi South to Head Office on 18.02.2008. The Inconsistencies observed in the proposal by the Head Office were rectified by respective Office and last such reference was received from field office on 07.04.2014.

3. The following requirements for grant of exemption under Section 17(1)(a) are fulfilled by the applicant establishment:

- The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and
- The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:

- The application for exemption is by the employer and is addressed to the Appropriate Government.
- RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
- RPFC concerned certified that the Investments by the Trust during the last three years have been as per the pattern of Investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
- There is specific recommendation of the RPFC for grant of exemption.
- There is consent of a majority of employees for exemption.
- The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
- Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
- The establishment is stated to be regular in compliance.
- The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix 'A' to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and Instructions issued by EPFO from time to time in this regard and it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
I. Name of the Establishment : M/s. J. K. Tyre & Industries Limited, (Vikrant Tyre Plant), Mysore

Code No. : KN/MYS/9508
No of members : 4712
Name of the Office : SRO, Mysore
Date from Exemption sought : 01.04.2002
Section/Para under which Exemption sought : 17(1)(a)
Appropriate Government : Government of India

2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of India. The same was forwarded by RO, Mysore to Head Office on 31.05.2010. The inconsistencies observed in the proposal by the Head Office were rectified by respective Office and last such reference was received from field office on 15.11.2010.

3. The following requirements for grant of exemption under Section 17(1)(a) are fulfilled by the applicant establishment:

- The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and
- The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:

- The application for exemption is by the employer and is addressed to the Appropriate Government.
- RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
- RPFC concerned certified that the investments by the Trust during the last three years have been as per the pattern of investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
- There is specific recommendation of the RPFC for grant of exemption.
- There is consent of a majority of employees for exemption.
- The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
- Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
- The establishment is stated to be regular in compliance.
- The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix 'A' to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and Instructions issued by EPFO from time to time in this regard and it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
J.

Name of the Establishment  :  M/s. L & T Technology Services Limited
Code No.  :  MH/THN/206170
No of members  :  1667
Name of the Office  :  RO, Thane
Date from Exemption sought  :  01.01.2014
Section/Para under which Exemption sought  :  17 (1)(a)
Appropriate Government  :  Government of India

2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of India. The same was forwarded by RPFC, RO, Thane to Head Office on 07.03.2014.

3. The following requirements for grant of exemption under Section 17(1)(a) are fulfilled by the applicant establishment:

   - The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and
   - The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:

   - The application for exemption is by the employer and is addressed to the Appropriate Government.
   - RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
   - RPFC concerned certified that the investments by the Trust during the last three years have been as per the pattern of investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
   - There is specific recommendation of the RPFC for grant of exemption.
   - There is consent of a majority of employees for exemption.
   - The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
   - Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
   - The establishment is stated to be regular in compliance.
   - The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix 'A' to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and Instructions issued by EPFO from time to time in this regard and it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
<table>
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<tr>
<th>Code No.</th>
<th>M/s. I.G. Petrochemicals Limited</th>
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<td>No of members</td>
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<td>Name of the Office</td>
<td>SRO, Vashi</td>
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<td>Date from Exemption sought</td>
<td>01.06.2007</td>
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<td>Section/Para under which Exemption sought</td>
<td>27A</td>
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<tr>
<td>Appropriate Government</td>
<td>Government of India</td>
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2. The above establishment has submitted the proposal for exemption under Para 27A of the Scheme addressed to Government of India. The same was forwarded by RPFC, SRO, Vashi to Head Office on 05.11.2007. The inconsistencies observed in the proposal by the Head Office were rectified by respective Office and last such reference was received from field office on 08.01.2014.

3. The following requirements for grant of exemption under Para 27A of the Scheme are fulfilled by the applicant establishment:
   - The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and
   - The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:
   - The application for exemption is by the employer and is addressed to the Appropriate Government.
   - RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
   - RPFC concerned certified that the investments by the Trust during the last three years have been as per the pattern of investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
   - There is specific recommendation of the RPFC for grant of exemption.
   - There is consent of a majority of employees for exemption.
   - The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
   - Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
   - The establishment is stated to be regular in compliance.
   - The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

   Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix 'A' to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and Instructions issued by EPFO from time to time in this regard and it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
2. The above establishment has submitted the proposal for exemption under Para 27A of the Scheme addressed to Government of India. The same was forwarded by RPFC, SRO, Vashi to Head Office on 25.01.2008. The inconsistencies observed in the proposal by the Head Office were rectified by respective Office and last such reference was received from field office on 13.01.2014.

3. The following requirements for grant of exemption under Para 27A of the Scheme are fulfilled by the applicant establishment:

- The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and
- The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:

- The application for exemption is by the employer and is addressed to the Appropriate Government.
- RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
- RPFC concerned certified that the investments by the Trust during the last three years have been as per the pattern of investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
- There is specific recommendation of the RPFC for grant of exemption.
- There is consent of a majority of employees for exemption.
- The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
- Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
- The establishment is stated to be regular in compliance.
- The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix 'A' to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and instructions issued by EPFO from time to time in this regard and it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of India. The same was forwarded by RPFC, RO, Thane to Head Office on 30.03.2007. The inconsistencies observed in the proposal by the Head Office were rectified by respective Office and last such reference was received from field office on 27.02.2014.

3. The following requirements for grant of exemption under Section 17(1)(a) are fulfilled by the applicant establishment:

- The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and
- The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:

- The application for exemption is by the employer and is addressed to the Appropriate Government.
- RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
- RPFC concerned certified that the investments by the Trust during the last three years have been as per the pattern of investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
- There is specific recommendation of the RPFC for grant of exemption.
- There is consent of a majority of employees for exemption.
- The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
- Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
- The establishment is stated to be regular in compliance.
- The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix 'A' to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and Instructions issued by EPFO from time to time in this regard and it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of India. The same was forwarded by RPFC, RO, Thane to Head Office on 07.03.2014.

3. The following requirements for grant of exemption under Section 17(1)(a) are fulfilled by the applicant establishment:

   - The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and
   - The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:

   - The application for exemption is by the employer and is addressed to the Appropriate Government.
   - RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
   - RPFC concerned certified that the investments by the Trust during the last three years have been as per the pattern of investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
   - There is specific recommendation of the RPFC for grant of exemption.
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   - The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
   - Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
   - The establishment is stated to be regular in compliance.
   - The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

   Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix ‘A’ to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and instructions issued by EPFO from time to time in this regard and it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
0. Name of the Establishment : M/s. GIC Housing Finance Limited
Code No. : MH/BAN/39407
No of members : 142
Name of the Office : RO, Bandra
Date from Exemption sought : 01.03.1994
Section/Para under which Exemption sought : 17 (1)(a)
Appropriate Government : Government of India

2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of India. The same was forwarded by RPFC, RO, Bandra to Head Office on 01.05.2009. The inconsistencies observed in the proposal by the Head Office were rectified by respective Office and last such reference was received from field office on 14.03.2014.

3. The following requirements for grant of exemption under Section 17(1)(a) are fulfilled by the applicant establishment:
   - The Rules of its Provident Fund with respect to the rates of contribution are not less favourable than those specified in Section 6 of the EPF & MP Act, 1952 and
   - The employees are also in enjoyment of other Provident Fund benefits which on the whole are not less favourable than the benefits provided under this Act or the EPF Scheme, 1952.

4. Other essential requirements for grant of exemption have also been verified and are found in order. The same are detailed below:
   - The application for exemption is by the employer and is addressed to the Appropriate Government.
   - RPFC concerned has examined the proposal in accordance with the Ten Point Checklist prescribed by the Ministry of Labour and Employment, Government of India and certified that the proposal is in order.
   - RPFC concerned certified that the investments by the Trust during the last three years have been as per the pattern of investment prescribed by the Government of India Ministry of Labour and Employment in this regard from time to time.
   - There is specific recommendation of the RPFC for grant of exemption.
   - There is consent of a majority of employees for exemption.
   - The composition of the Board of Trustees is in accordance with the provisions of Para 79 of the Scheme.
   - Names and addresses of all the members of the BOTs have been incorporated in the Trust Rule.
   - The establishment is stated to be regular in compliance.
   - The RPFC has submitted copies of balance sheets of the establishment and of the Trust for last three years.

Above all, the proposal has been examined in the light of Act and Scheme provisions, conditions stipulated in Appendix 'A' to Para 27AA of the EPF Scheme, 1952, Ten Point Checklist prescribed by Ministry of Labour & Employment, Government of India and instructions issued by EPFO from time to time in this regard and it is found to be a fit case to be placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
Item No. 4: Regularisation of the proposals submitted by the establishments for grant of exemption, who maintain the Trusts without grant of relaxation under Para 79 of the Employees’ Provident Funds Scheme, 1952, or with permission of RPFCs.

4.1 Section 17(1) of the Employees’ Provident Funds and Miscellaneous Provisions Act, 1952 provides for ‘exemption’ as under:

Power to exempt — (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 —

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 benefit 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

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 the opinion that such benefits, separately or jointly, are on the whole not less favourable to such employees than the benefits provided under this Act or any Scheme in relation to employees in any other establishment of a similar character.

4.2 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.

Para 27A (1) of the Employees’ Provident Fund Scheme, 1952 provides:

“The Appropriate Government may by order and subject to such conditions as may be specified in the order exempt from the operation of all or any of the provisions of this Scheme any class of employees to whom the Scheme applies:

Provided that such class of employees is entitled to benefits in the nature of Provident Fund, gratuity or old age pension according to the rules of the factory or other establishment, and such benefits separately or jointly are on the whole not less favourable than the benefits provided under the Act and this Scheme.”
4.3 Para 79 of the Employees' Provident Funds Scheme, 1952 which deals with special provisions relating to factories or other establishments in respect of which applications for exemption are received provides:

"Notwithstanding anything contained in this Scheme, the Commissioner may in relation to factories or other establishments in respect of which an application for exemption under section 17 of the Act has been received relax pending the disposal of the application, the provisions of this Scheme in such manner as he may direct."

4.4 Cases have come to the notice of Head Office where the establishments maintaining their own Trusts without any relaxation granted under Para 79 of the Employees' Provident Funds Scheme, 1952 after submission of application for grant of exemption either under Section 17(1)(a) or under Section 17(2) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 read with Para 27A of the Employees' Provident Funds Scheme, 1952.

4.5 The Government of India, Ministry of Finance, with a view to provide legislative synergy between the Income Tax Act, 1961 and the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 and to tackle the problems faced by the small investors in the recognized provident funds, brought out an amendment in Rule 4 of Part A of Fourth Schedule to Income Tax Act, 1961 by Clause 56 of the Finance Act, 2006 so as to provide that recognition to a Provident Fund under the Income Tax Act shall be restricted to only such funds –

a) which are covered under sub section (3) or sub section (4) of Section 1 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952; and

b) which have been exempted under Section 17 of the Employees Provident Funds and Miscellaneous Provisions Act, 1952 from the operation of any scheme framed therein.

4.6 Instructions were issued in past to the effect that in all cases where the establishment if functioning as an exempted establishment w.e.f. a prior date, RPFCs must issue, subject to usual conditions, an order of relaxation under Para 79 Employees' Provident Funds Scheme, 1952 w.e.f. that prior date. This is because the law allows only the relaxed establishments to maintain its separate fund and function as an exempted establishment before the grant of exemption under Section 17 of the Act. It may also not be insisted that the establishments comply as an un-exempted establishment prior to grant of relaxation/exemption or that it deposits administrative charges instead of inspection charges. All this would be against the spirit of Para 79 of the Scheme. The emphasis has to be on disposing of applications for exemption expeditiously. Once an application of exemption under Section 17 is under consideration, the applicant should normally be issued a relaxation order from an appropriate date allowing it to function as an un-exempted establishment pending the disposal of its applications. In cases of rejection of its application, however, the establishment must promptly be made to comply as an un-
exempted establishment. As to the requirement of compliance audit of the establishment seeking exemption and of its trust before the grant of relaxation, remittances of contributions into and subsequent investments by the trust, for example, can legally take place only after grant of relaxation. Compliance Audit prior to grant of relaxation in such cases, therefore, would be quite superfluous. Compliance Audit requirement prior to grant of relaxation would, however, apply to cases of deemed exemption. These are cases where the establishment seeking exemption has been functioning as an "exempted" establishment without being relaxed under Para 79 of the Scheme. In these cases, relaxation is required to be granted from a much prior date in order to regularise a period of time during which the establishment has complied as an exempted establishment without been relaxed. As such the requirement of prior compliance audit was to be limited to cases of deemed exemption. Apart from above, exemption under Para 27A calls for a different treatment as here exemption is sought in respect of a category of employees only. In such cases even after grant of exemption, the establishment continues as an un-exempted establishment in respect of the other employees who do not belong to that category. Relaxation shall pertain only to the category of employees in respect of which exemption is applied for and therefore linking this relaxation to compliance audit of the entire establishment would not seem reasonable. Compliance Audit should be confined to the category of employees in respect of which exemption is sought. Further, in case of exemption sought in respect of the "excluded employees", there need be no prior compliance audit at all.

4.7 Even after issue of instructions vide letter No. C-II/MISC./2/06/EZlF:F.120/79520-79690 dated 28.12.2007 placed as Annexure - 4A, the Regional PF Commissioners did neither issue relaxation orders to the establishments who maintain Trust from a prior date and before amendment in Rule 4 of Part A of Fourth Schedule to Income Tax Act, 1961 by Clause 56 of the Finance Act, 2006 nor sought compliance as an un-exempted establishment but continued with compliance audit over the years.

4.8 Similarly, Regional PF Commissioners of Regional/Sub-Regional Offices covered different establishments under Section 2A of the Act treating the same as branches of main establishments. Since the date of coverage, the establishments covered under 2A deposit contributions towards provident fund in the trust maintained by their main establishments and continue to pay pension and EDLI contributions with the RPFC wherever they are covered. Over the years, compliance in respect of provident fund was never insisted from these establishments nor any permission was given to them to comply in respect of provident fund in the main establishment. Even no relaxation was granted to these establishments under Para 79 of the Employees' Provident Funds Scheme, 1952. Regional PF Commissioners continue to conduct compliance audit over the years treating these establishments as if exempted. Later, these establishments submitted applications for grant of exemption from the operation of Employees' Provident Funds Scheme, 1952. A large number of proposals pending for grant of exemption are of this nature. These establishments comply to all the conditions required for exemption as provided in Appendix-A to Para 27AA of the Employees' Provident Funds Scheme, 1952. For want of relaxation, the proposals of establishments of above nature are pending.
4.9 If the proposals of these establishments for grant of exemption are not considered appropriately, then it will be very difficult to get the past accumulations from these establishments which consist of cash component and security component. Non transfer of past accumulation in time will cause hardship to the members who have been given the status of exempted employees till date. For no fault of theirs, they should not be penalised.

4.10 Now, the issue before the Committee for deliberation is as to whether the applications of these establishments who are till date functioning as exempted establishments and maintain their own trust duly recognised by Income Tax are to be considered and processed for final exemption as a one time measure in the interest of the workers.
5. Also, in all cases where the establishment is functioning as an exempted establishment or is intended to function as an exempted establishment, the Trust must issue a written notice on the application under para 79 of the EPF Scheme. Such a notice will state the reasons why it is necessary for the establishment to be classified as an exempted establishment and any other matters of relevance. This is because the law allows only the establishment to be treated as an exempted establishment, if the Trust has been notified of the establishment's intent to function as an exempted establishment. The Trust may issue a written notice if the establishment complies as an exempted establishment or if it deposits administrative charges within the timeframes. All this would be against the spirit of para 78 of the Scheme. The emphasis has to be on dispensing with applications for exempted establishments. Once an application of exemption under Section 17 is settled, the applicant should normally be issued a written notice from the appropriate date allowing it to function as an exempted establishment without the disposal of its application for exemption. However, the establishment must promptly be made to comply as an exempted establishment. As to the requirement of compliance audit, the establishment seeking exemption and of the Trust before the grant of exemption, insistence of contributions into and subsequent investments by the Trust, in the Scheme, will not only be taken into account when the compliance audit requirement prior to grant of exemption, in such cases, otherwise, would be made unnecessary. Compliance audit requirement prior to grant of exemption would, however, apply to cases of "deemed exemption". These are cases where the establishment seeking exemption has been functioning as an exempted establishment without being released under para 79 of the Scheme. In these cases, the establishment must be granted a written notice by the Trust on the completion of the audit. A similar notice shall be issued in the cases of "deemed exemption" only. Apart from the above, exemption under para 27A calls for different
treatment as here exemption is sought in respect of a 'category of employees' only. In such cases, even after approval of exemption the establishment continues as an unresticted establishment in respect of all other employees who do not belong to the category. Accordingly, any relief granted shall pertain only to the category of employees in respect of which exemption is applied for and therefore, nothing this relaxation to exemptions sought of the entire establishment would not seem reasonable. Consequently, any relief should be confined to the category of employees in respect of which exemption is sought. Further, in cases the exemption sought is in respect of the 'excluded employees', there need be no prior compliance audit at all. Other instructions relating to relaxation under para 79 of the Scheme mentioned in the Head Office letter 23/HBC/2000 dated 24.5.2000 would continue to apply.

6. The above procedure shall be strictly followed. Accordingly, all the applications for exemption filed with the EPF on or before 30.11.2007 shall be forwarded to this office by 15.01.2008. The deadline of 15.01.2008 is applicable to all cases of extension under Section 17(1)(b) of the Act and Para 27A of the Scheme whether new, old, released or otherwise. In future too, all the applications for exemption shall normally be forwarded to Head Office in 15 days. In cases where the show cause notices as described above, the retention period shall not exceed 45 days from their receipt by the EPF. It is hence clarified that no extension application shall on any pretext be retained beyond 45 days of its receipt. EPF shall be held absolutely and personally responsible if the above-mentioned procedure is followed.

7. The following classifications need also be kept in mind while processing the cases of exemption:

(i) Wherever the 'excluded employees' (as defined w.r.t. 2(i) of the EPF Scheme, 1952) voluntarily come within the ambit of the EPF Scheme, 1952, they shall be treated alike with other employees for purposes of
except by way of exception, therefore, all employees, whether 'excluded' or 'excluding' employees, and the 'unexcluded' ones, shall be covered under the Provident Fund. Separate Provident Fund accounts may continue under the Act. However, in light of the requirements of the Provident Fund Rules, it cannot be expected that the same Provident Fund Rules apply to the multiple Provident Fund Trusts operating in respect of its employees.

(1) The model PF rules approved earlier are to serve as a guide to the employers in framing of the PF rules of their establishment. It is, however, not mandatory to adopt these verbatim. Where an employer decides to formulate PF rules incorporating some greater benefits than those afforded under the provisions of EPF Scheme, 1952, the same shall be quite acceptable. The requirement of the law (viz. Section 17) in this regard is that the rate of contribution should be more favourable than those specified in Section 6 of the Act and that the employment in the employment of those PF benefits which on the whole are not less favourable to the employees than the benefits under the EPF Scheme, 1952. As such a holistic rather than a verbatim comparison of the benefits under the PF Rules of the establishment and those under the provisions of the EPF Scheme should be made.

(2) Usually, in respect of the employees of an appellant establishment who are engaged 'indirectly' by or through contractors, the contractors are independently covered under the Act and are allotted separate PF code numbers. These employers, therefore, qualify as 'unexcluded' establishments and the PF contributions in respect of their employees are credited into the statutory Fund, thereby having no relation with the Provident Fund of the establishment. As such any ongoing proceeding/enquiry under section 74, 148, etc. against any contractor of an establishment for determination of any dues
example. Both methods are in the way of accepting and partaking of the application of exemptions from the
contracting parties. This is because no inquiry is independent of the
analysis of the establishment, accepted or unaccepted. In either case
the rules that have to be applied are applied to AP membership yet.

b. Moreover, in order to enable an objective and prompt disposal of the
exceptions, subsequently, the applied information/documents/
certificate(s) accompanying an application/applications presented to this office are
reviewed and approved with regard to specificity, consistency, and spirit in future.

(i) A new section 6(1) of the 1986 (in charge of the region-or of SRO, as
the case may be) clearly mentions the following:

- Complete name & address of the establishment and of the
  employer.
- The date of coverage and the date w.e.f. which the
  establishment is reduced.
- The kind of application applied for (w.e.f 17/1)(a) or u/p 27A).
- Recommendation of the RPF with regard to grant of
  exemption. In case there is recommendation that exemption be
  not granted, specific justifications therefor may be listed. Only
  violations of the terms & conditions of relaxation/exemption
  subjected to the penalties and such violations should have
effective means of enforcing correct behaviour. RPFs are expected to take timely measures

to enact/correct the lapses deviations from the norms of
exemption by the establishment.
(i) Application for recognition duly signed by the employer and addressed to the EPF Commissioner, Maharashtra Region with section 2(a) of the

(ii) A statement in the prescribed format confirming that the establishment is complying as an "unregistered establishment"; education w.r.t. the appropriate dates must be sent to the EPF Commissioner and it may be certified.

(iii) If all the employees the PF dues for the period of registration have been remitted into the Trust

(iv) The PF dues for the period other than the period of registration have been remitted to the EPF; and

(v) The PF dues since the date of coverage have been remitted to the EPF without any default.

(vi) Two copies of the Trust Rules (including Annexures A to I) duly signed by all the employees whose dates of birth are in the Trust.

(vii) Certificate of compliance (in all the prescribed formats) by the employer in the prescribed format in respect of all employees by the Condition No.23 of the EPF Rules 1952 and para 27AA of the EPF Scheme, 1952.

(viii) A certificate of the EPF Commissioner that the PF Trust Rules with respect to the list of employees/units below mentioned are those specified in

(ix) A certificate of the EPF Commissioner that the PF Trust Rules with respect to the list of employees/units below mentioned are those specified in

(x) A certificate of the EPF Commissioner that the PF Trust Rules with respect to the list of employees/units below mentioned are those specified in
employees who have been employed prior to commencement of other PF benefits and who have been engaged as employees of the applicant, shall be eligible for benefits under the scheme in relation to the expense or cost of employment or work performed in that character.

(b) In respect of employees engaged under the Employees State Insurance Scheme, 1948, a minimum period of continuous employment is required to establish the permanent nature of such employment and such benefits and advantages as may be available, preferably such as would be favourable to the employer when compared with the benefits as envisaged under the Employees State Insurance Scheme.

(c) The employee shall be employed by the Ministry of Labour and Employment for the purpose of the Scheme.

(d) The establishment, branches and units of the applicant shall be specified.

(e) Complete names, designations and addresses (including permanent addresses) of all the members of the Board of Trustees, shall be furnished.

(f) A copy of the Income Tax Recognition Order (for Provident Funds) which came into existence before 31.10.2005, shall be furnished.

(g) Copy of the last remittance-order.

(h) A consolidated certificate by the Regional Provident Fund Commissioner covering the following points:

(a) Details of employment:

- the total no. of regularly engaged employees =
- the total no. of employees (regularly) engaged by or through a contractor =
- the aggregate no. of employees (in all) =

(b) Information regarding appointment and permanence of employees employed by or through contractors and in connection with the work of establishment, as in the nature, PF code nos. (if any)

Page 71 of 77
The respective employment strength of each establishment is mentioned.

(9) Whether contributions at the statutory rate have been made in respect of each establishment.

<table>
<thead>
<tr>
<th>Establishment</th>
<th>Full-year UIN (March &amp; Year)</th>
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(2) The 'Report of Trustees' and RPFC certificate that the investments by the Trust have been as per the pattern of investments prescribed by the Government in the regular (in respect of similar relaxed and deemed exempted status).

(a) Rate of interest charged by the RPFC for the last three financial years.

(b) Mode of calculation of interest (whether on opening/closing balance or on monthly running balance).

(c) The number of trustees representing the employer and the employees ensuring that their numbers are in accordance with the provisions of Section 13(2) of the EPF Scheme, 1952.

(d) Manner of the investment fund into which the PF contributions are being/shall be remitted and the place where the PF Trust is functioning.

(e) Whether a separate trustfund is being maintained for a group of establishments, whether one representative establishment is there in the Board of Trustees.

(f) Whether audited balance sheets of the Trust have been submitted to the RPFC. If yes, specify the last financial year for
which applications have been submitted (only in respect of applications and claims submitted there).

(1) Details of any existing exemption under the Act of Trustees

(2) Whether proper accounts of withdrawal, settlements, transfer

(3) Whether monthly returns have been submitted regularly and the statements presented which have been filed submitted.

(4) Annual Accounts slips issued by the Registrar optio

(5) Certificate of the employer and of the PPPC that the free consent of a majority of the employees or of their authorized representative union for the exemption has been duly obtained.

(6) If any objections to the proposed exemption have been received from any section of the employees, the same may be mentioned clearly. In cases where it is not practically possible to obtain the physical consent of employees, a certificate that the establishment has published its intention of exemption on its website inviting objections from the employees and since objections have not been received from the employees even after a reasonable period of time, it is therefore implied that a majority of the employees favour the exemption proposal.

(7) That the accounts of the trustees as well as that of the establishment is being periodically inspected by a team of officers headed by PPPC, to ensure that the establishment complies with all the conditions for grant of exemption and the Trust handle the funds effectively and efficiently.

(8) That none of the revised conditions for grant of exemption as laid down in Appendix "A", para 27A.A, ERP Scheme, 1952 have been violated by the applicant establishment.
9. Request acknowledge receipt and comply with the above instructions

Enclosures: As per

Copy to:

1. FA & CDO
2. All AOs/EOs/SPs
3. District
4. Chief Vigilance Officer
5. Director General of Police (Vigilance/All Zonal Directorates
6. PS to EXCO
7. All Zonal Police Officials
8. All Zonal Inspector
9. APFCD (HRD) Officers
10. Head OPD for Enforcement

Page 74 of 77
## Comparison of Benefits Under the Rules of M.E. Employees' Provident Fund Trust

<table>
<thead>
<tr>
<th>ENO</th>
<th>Under the Act/Scheme/Model Rules</th>
<th>As per the rules of this Trust</th>
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<tbody>
<tr>
<td>1.</td>
<td>Definition of Employee</td>
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<td></td>
<td>All persons employed in any work, manual or otherwise, in or in connection with the work of an establishment and getting wages directly or indirectly including those employed by or through a government.</td>
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<td>2.</td>
<td>Mode of Selection of Trustees</td>
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<td></td>
<td>Equal membership of employees and employers as per rule 3(3) and (4) of Model Rules.</td>
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<tr>
<td>3.</td>
<td>Rate of Contributions</td>
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<td></td>
<td>1.2% of the Basic Pay + D.A., Cash Value of Food Concession and Refundable Allowances, if any.</td>
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<tr>
<td>4.</td>
<td>Rate of Interest debited</td>
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<td></td>
<td>8.25% on monthly running balance</td>
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<tr>
<td>5.</td>
<td>Withdrawals</td>
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<td></td>
<td>(i) Purchase of dwelling house for or for the Construction of a dwelling house including purchase of a suitable site.</td>
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<td></td>
<td>(ii) Withdrawal for repayment of loans taken from</td>
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<td></td>
<td>Certain approved institutions for the above mentioned purpose.</td>
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<tr>
<td>6</td>
<td>Grant of advances in special cases (Part 3)</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Whether annual accounts slips were issued within six months of financial year.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Settlement of claims within one month of receipt of the claim application.</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Number of refundable advances.</td>
<td></td>
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</tbody>
</table>

(Signature of the Employer)

(FOR OFFICE USE ONLY)

The rules of the trust found to be on par with/more beneficial to the employee. The particulars furnished above are found to be correct.

(Signature of the Regional P.F. Commissioner)
Item No. 5: Any other Item with the permission of the Chair.
To

All the Members, (As per the list enclosed),
Sub-Committee on Exempted Establishments,
Central Board of Trustees, EPF.

Subject: Minutes of the 36th Meeting of the Sub-Committee on Exempted Establishments, Central Board of Trustees EPFO held on 15.05.2014 at Conference Hall 3rd Floor, EPFO, Head Office, New Delhi.

Sir,

Kindly refer to EPFO letter No. E-III/18(1)04/Sub-Committee/Vol-II/1467 dated 09.05.2014.

2. A copy of the approved minutes of 36th meeting of Sub-Committee of CBT on exempted establishments held on 15.05.2014 at Conference Hall, 3rd Floor, EPFO, Head Office, New Delhi – 110065 is enclosed herewith for your kind information.

Yours faithfully

(Animesh Mishra)
Regional P.F. Commissioner-I (Exemption)

Copy to:

1) Central Provident Fund Commissioner/Chairman, Sub-Committee on Exempted Establishment along with a copy of approved minutes of 36th meeting (through PS), EPFO, Head Office, New Delhi.
List of Members of the Sub-Committee on Exempted Establishments, Central Board of Trustees, EPF

1. Smt. Meenakshi Gupta, IA & AS, Joint Secretary & Financial Advisor, Room No. 107, Shram Shakti Bhawan, Ministry of Labour & Employment, Government of India, New Delhi

2. Director (SS), Ministry of Labour & Employment Government of India, Shram Shakti Bhawan, New Delhi-110001.

3. Shri B.P. Pant Secretary, FICCI & ED, AIOE (Res.) V/5, NCERT Campus, Aurobindo Marg, New Delhi-110016.

(Off.) Executive Director, All India Orgn. Of Employers, Federation House, Tansen Marg, New Delhi-110001.

4. Shri Sushanta Sen, Principal Advisor, Confederation of Indian Industry, 249-F, Sector 18, Udyog Vihar, Phase-IV, Gurgaon-122015 (Haryana).

5. Shri A.K. Padmanabhan, President, CITU, B.T.R. Bhawan, 13A, Rouse Avenue, New Delhi-110002.


(Off.) of the Chairman, CBWE, Room No. 21 & 22, Barrack No. 7/10, Jamnagar House, Mansingh Road, New Delhi-110011.
The 36th Meeting Of The Sub-Committee, CBT (EPF) on Exempted Establishments was chaired by Sh. K.K. Jalan, Central PF Commissioner. The following members attended the meeting:

Shri Sushanta Sen
Shri Ashok Singh
Shri A.K. Padmanabhan
Shri B.P. Pant
Shri P.K. Udgata
Employer's representative
Employer's representative
Employer's representative
Employer's representative
Additional Central PF Commissioner (Compliance) and Convenor

The following members could not attend the meeting because of their pre-occupation and sought leave of absence.

Smt. Meenakshi Gupta
Joint Secretary & Financial Advisor (Ministry of Labour & Employment)

Shri Animesh Bharti
Director (Ministry of Labour & Employment)

The list of officer of the Employees' Provident Fund Organisation, who attended the meeting, is at Annexure 'A'.

At the outset, Central P.F. Commissioner and Chairman welcomed all the Members and apprised the need for convening the meeting of the Sub-Committee at a Short notice.
Item No. 1  Confirmation of the minutes of 35th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 28.03.2014.

1.1 Addl. CPFC (Compliance) informed that the minutes of the 35th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 28.03.2014 were circulated to all the members on 04.04.2014 and no feedback has been received from any of the members.

1.2 Chairman stated that if there is no objection of members, the minutes may be taken as confirmed.

1.3 Hon’ble Members unanimously confirmed the minutes of the 35th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments as all the issues raised have been acted upon.

Item No. 2  Action Taken Statement in respect of decisions taken in the 35th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 28.03.2014.

2.1 Chairman expressed his concern on the issue raised by Shri A.K. Padmanabhan regarding study of the functioning of establishments already granted exemption. He directed Addl. CPFC (Compliance) to supply details of exempted establishments to the members to start the study. A two member Committee, one each from employer’s side and one from Employees’ side from amongst the members of this Committee shall carry out the study.

2.2 Shri Sushanta Sen suggested that the terms of reference shall be prescribed.

2.3 Chairman suggested that the Committee will carry out a preliminary study to see as to whether the conditions stipulated in Appendix-A to Paragraph 27AA of the Employees’ Provident Funds Scheme, 1952 for grant of exemption are adhered by the exempted establishments. Whether the rates of contribution and benefits given by the exempted establishments to their employees are either at par or more beneficial than, those available under the Employee’ Provident Funds and Miscellaneous Provisions Act, 1952 and the Schemes framed thereunder. The Committee will also suggest as to whether there is a need to make a comprehensive study in-house or by outside agencies for improving the functioning of the exempted establishments.
2.4 Shri B.P. Pant suggested that guidelines in the form of a small booklet be issued to the exempted establishments to educate the employers so that deviations are not committed managing and maintaining the Trust.

2.5 Shri Sushanta Sen suggested that the exempted Trusts be educated on the various aspects of investment so that they will be in a position to avoid committing deviation from the pattern of investment prescribed by the Government.

2.6 Chairman informed that interaction sessions were conducted during last year, 2013-14 at Mumbai, Bangalore and New Delhi to discuss various issues pertaining to exemption, be it formation of the Trust, be it election of the Employee Trustees, be it audit of the Trust, be it investment of 'Trut Fund' and so on. He assured the members that such interaction sessions will be conducted in regular interval during this current fiscal to educate the employers and the Trustees.

2.7 With this deliberation, it is decided that the preliminary study be done of ten major exempted establishments to start with. Chairman fixed the timeline for supplying the details of exempted establishments to the members as 25th May, 2014. He directed Addl. CPFC (Compliance) to provide the details of ten major exempted establishments accordingly.

2.8 Thereafter, Addl. CPFC (Compliance) apprised the Committee that keeping in view the concerns of the members instructions have already been issued to Zonal Additional CPFCs to carry out the investigation into the compliance position of Sahara India, Jai Prakash Associates, UP Drugs and Pharmaceuticals and UP State Road Transport Corporation.

2.9 Chairman directed that the investigation be carried out on top priority in the interest of the workers. The same be followed up regularly and the developments thereof be apprised to the Committee.

2.10 Members appreciated the good work done by EPFO by launching the software for online monitoring of exempted establishments, designing the format for re-auditing of the accounts of Provident Fund maintained by the Board of Trustees of exempted establishments and issuing guidelines for levy of surcharge on the Board of Trustees for the deviations they commit in investing the Trust Fund from the pattern of investment prescribed by the Government.

2.11 Shri Ashok Singh suggested that the exempted establishments be divided into two parts - one which function as per rules and the other which fail to function appropriately. Strong action, even cancellation of exemption, should be taken to set right the functioning of the exempted establishments in the interest of the workers.
Item No.3: Grant of exemption under Section 17(1)(a) of the Employees’ Provident Funds and Miscellaneous Provisions Act, 1952 and Para 27A of the Employees’ Provident Funds Scheme, 1952 by Appropriate Government.

3.1 Additional CPFC (Compliance) informed the Committee that the out of entitled twenty establishments, nineteen establishments meet the requirements and thus their proposals deserve consideration and recommendation, on behalf of the Central Board of Trustees, EPF to the Appropriate Government, for grant of exemption.

3.2 Additional CPFC (Compliance) pointed out that the case of the Food Corporation of India (FCI) is very peculiar and the Committee may consider the proposal. He informed the Committee that FCI has incurred loss for three years consecutively which is evident from its Balance Sheets. As per condition No. 25 of the Appendix-A to Paragraph 27AA of the Employees’ Provident Funds Scheme, 1952, no exemption can be recommended/sanctioned to a company which incurs losses for three years consecutively.

3.3 The Additional CPFC (Compliance) also brought to the notice of the Committee the submissions of the Chairman and Managing Director, FCI as detailed below:

   a) The CMD clarified that FCI is implementing the food policy of the Government of India and does not undertake any commercial operations. The entire expenditure incurred by the corporation is reimbursable by the Government of India. Therefore the question of any profit or loss does not arise.

   b) The Corporation prepared its Annual Report in the format prescribed under Schedule VI of the Companies Act as insisted by its sole auditor Comptroller & Auditor General (C&AG). By following such format, “Bad and Doubtful Debts” are to be depicted as loss in the Profit & Loss Account.

   c) Depiction of losses in the Annual Reports are in fact deferred subsidy which is released on completion of procedural aspects of write-off of “Bad and Doubtful Debts”. Till the time “Bad and Doubtful Debts” are not written-off, the Government does not reimburse the Food Subsidy, hence this continues to be shown as losses in FCI Balance Sheet.

   d) FCI is a subsidy based corporation, hence question of any profit or loss does not arise.
3.4 Additional CPFC (Compliance) also brought to the notice of the Committee, the following clarifications on losses given by the Additional Secretary & Financial Advisor, Ministry of Consumer Affairs, Food & Public Distribution on behalf of Government of India.

a) The policy decisions on Public Distribution System (PDS), National Food Security Act (NFSA) etc: are taken by the Government of India through FCI for which entire expenditure incurred by Food Corporation of India are reimbursed in the form of food subsidy. FCI is a subsidy based corporation, hence question of any profit or loss does not arise.

b) The procedure of reimbursement of food subsidy has been prescribed by the Government of India. This inter-alia stipulates that food subsidy in respect of “bad and doubtful debts” is released only after write-off of the same by the FCI. Thus, subsidy is not released on the basis of creation of provision for bad and doubtful debts. Due to this stipulation, the amount of bad and doubtful debts provided in the books of FCI are depicted as losses in the Financial Statement till the same is written off after following prescribed procedure. In fact, these losses are deferred subsidy, which are released to FCI in the year when the bad and doubtful debts are written off by FCI.

c) The losses shown in the Financial Statement of FCI is a mere depiction since they follow the format of Balance Sheet and Profit & Loss Accounts as prescribed under the Companies Act on the advice of their sole auditor, C&AG and approval of the Government of India.

3.5 Shri A.K. Padmanabhan stated that the Food Corporation of India is a no profit no loss organisation of Government of India and condition No. 25 of Appendix ‘A’ to Para 27AA of the Employees’ Provident Funds Scheme, 1952 is not attracted in case of FCI. Thus, the proposal of FCI deserves consideration and recommendation to Appropriate Government for grant of exemption.

3.6 Shri Sushanta Sen and Shri B.P. Pant consented the views of Shri A.K. Padmanabhan and strongly opine that the proposal of FCI may be sent to Government of India, Ministry of Labour & Employment for appropriate consideration and grant of exemption.
3.7 The Chairman stated that FCI, a Government of India concern, is recouping all the difference between the economic cost and sales realization in the form of consumer subsidy from the Government of India except the provisions of bad and doubtful debts in the accounts of the Corporation. The subsidy for this expenditure is not claimed in the year of occurrence of expenditure but is claimed in the year of write-off of Bad and Doubtful Debts. The depiction of losses in the Balance Sheet is simply due to deferment of subsidy claim from the year of provisions made to the year of write-off. The entire expenditure incurred by FCI is reimbursed by the Government of India in the form of food subsidy. Since the accounts of FCI are audited by the C\&AG and in view of the clarifications given by Government of India the proposal for grant of exemption may be forwarded to Appropriate Government for consideration.

3.8 The Committee unanimously decided to forward the proposal of FCI for grant of exemption to Appropriate Government for consideration.

3.9 With this deliberation, the Committee considered and recommended the proposals in respect of the following establishments as contained in the Agenda to the Appropriate Government for consideration and grant of exemption.

<table>
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<tr>
<th>Sl. No</th>
<th>Name of the establishment</th>
<th>Office</th>
<th>Code No.</th>
<th>With effect from</th>
<th>Section/ Para</th>
<th>Appropriate Government</th>
<th>No. of members</th>
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<td>1.</td>
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<td>RO, Bandra</td>
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<td>3.</td>
<td>M/s. TRF Limited</td>
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<td>4.</td>
<td>M/s. SABIC Innovative Plastics India Pvt. Ltd</td>
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<td>5.</td>
<td>M/s. Woodstock School</td>
<td>RO, Dehradun</td>
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<td>M/s. J. K. Tyre &amp; Industries Limited, (Krupa Tyre Plant), Mysore</td>
<td>SRO, Mysore</td>
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<td>RO, Thane</td>
<td>MH/TN/206170</td>
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<td>RO, Bandra</td>
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<td>M/s Food Corporation of India</td>
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<td>DL/937516</td>
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Item No. 1: Regularisation of the proposals submitted by the establishments for grant of exemption, who maintain the Trusts without grant of relaxation under Para 79 of the Employees' Provident Funds Scheme, 1952, or with permission of RPFCs.

4.1 Additional CPFC (Compliance) brought to the notice of the Committee that while processing the pending applications for grant of exemption some cases have come to the notice of Head Office where the establishments maintain their own trust and function like exempted establishments. These cases are basically of the following nature:
a) In some cases, the establishments maintain their own Trusts without any relaxation granted under Para 79 of the Employees' Provident Funds Scheme, 1952 after submission of application for grant of exemption either under Section 17(1)(a) or under Section 17(2) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 read with Para 27A of the Employees' Provident Funds Scheme, 1952.

b) In some other cases, establishments have been covered by Regional PF Commissioners of Regional/Sub-Regional Offices under Section 2A of the Act treating the same as branches of main establishments. Since the date of coverage, the establishments covered under 2A, deposit contributions towards provident fund in the Trust maintained by their main establishments and continue to pay Pension and EDLI contributions with the RPFCs wherever they are covered. Over the years, compliance in respect of provident fund was never insisted from these establishments nor any permission was given to them to comply in respect of provident fund in the main establishments. Even no relaxation was granted to these establishments under Para 79 of the Employees' Provident Funds Scheme, 1952.

4.2 Additional CPFC (Compliance) apprised the Committee that instructions were issued in past to RPFCs to grant relaxation under Para 79 of the Employees' Provident Funds Scheme, 1952 to such categories of establishments, which function as an exempted establishments from a prior date, subject to usual conditions, as stipulated in Appendix 'A' to Para 27AA of the Employees' Provident Funds Scheme, 1952 as relaxation is required to be granted from a much prior date in order to regularise a period of time during which the establishment has complied as an exempted establishment without been relaxed. Because the law allows only the relaxed establishments to maintain its separate fund and function as an exempted establishment before the grant of exemption under Section 17 of the Act.

4.3 Additional CPFC (Compliance) also informed the Committee that Regional PF Commissioners continue to conduct compliance audit over the years treating these establishments as if exempted and forwarded the applications submitted by these establishments for grant of exemption from the operation of the Employees' Provident Funds Scheme, 1952 where no relaxation has been granted. A number of proposals pending for grant of exemption are of this nature. These establishments comply to all the conditions required for exemption as provided in Appendix-A to Para 27AA of the Employees' Provident Funds Scheme, 1952. For want of relaxation, the proposals of establishments of above nature are pending. If these cases are not regularised, then the interest of the employees will be at stake and they would suffer for no fault of theirs. These cases thus need to be regularised.
4.4 Shri A.K. Padmanabhan suggested that the cases of these so called exempted establishments have to be regularised in the interest of the employees and this should be a one time exercise for disposing the applications of these establishments pending for grant of exemption for year together. He felt that without much delay cases of this nature should be regularised to the Appropriate Government for grant of exemption.

4.5 Shri B.P. Pant pointed out that no relaxation could be given to these establishments who maintain PF Trusts on their own even after issue of instructions. The establishments made continuous effort in pursuing their cases but no action is taken for processing their cases. He also stated that the establishments which maintain Trusts without relaxation or permission need to be regularised by way of grant of exemption without further delay.

4.6 Shri Sushanta Sen wanted to know as to why no relaxation was granted in these cases.

4.7 Additional CPFC (Compliance) apprised the members that it is a systemic failure and for no fault of the employers, the proposals be kept pending further. He requested the Hon'ble members to take appropriate decision to regularise these cases.

4.8 Chairman informed the Committee that the power to grant relaxation under Para 79 of the Employees' Provident Funds Scheme, 1952 has been withdrawn from the Regional PF Commissioners w.e.f. 24.07.2012. Grant of exemption in all these cases is pending due to lack of relaxation order /permission on account of the failure on the part of the field functionaries. These establishments are assumed to be exempted establishments even in the absence of relaxation order/permission. The Committee may consider, as an one time exercise, to regularise these pending cases where the establishments maintain the Trusts and abide by the conditions stipulated in Appendix 'A' to Para 27AA of the Employees' Provident Funds Scheme, 1952.

With this deliberation, it was decided that the applications of these establishments which maintain their PF Trusts without any relaxation /permission to participate in the main Trusts of their parent establishment should be processed without further delay and be placed before the Appropriate Forum for forwarding the same to the Appropriate Government for grant of exemption.

The meeting ended with vote of thanks to the Chair.