AGENDA BOOK

38th Meeting of the

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

on

Exempted Establishments

Date : Wednesday, The 28th January, 2015

Time : 03:00 P.M.

Venue : Conference Hall, 3rd Floor, Head Office, EPFO,
14, Bhikaji Cama Place, New Delhi - 110066
**EMPLOYEES' PROVIDENT FUND ORGANISATION**

**Agenda for 38th Meeting of the Sub-Committee of Central Board of Trustees, EPF on Exempted Establishments**

**Date:** Wednesday, the 28th January, 2015  
**Time:** 03:00 P.M.

<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 37th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 07.08.2014.</td>
<td>1-11</td>
</tr>
<tr>
<td>2.</td>
<td>Action Taken Statement in respect of decisions taken in the 36th and 37th meetings of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 15.05.2014 and 07.08.2014.</td>
<td>12-40</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>41-102</td>
</tr>
<tr>
<td>4.</td>
<td>Correction in the date from which exemption was to be recommended as asked for M/s Nokia India Private Limited from 30.06.2005 to 31.03.2008.</td>
<td>103-120</td>
</tr>
<tr>
<td>5.</td>
<td>Rejection of the proposal of Food Corporation of India for grant of exemption under Para 27A of the Employees' Provident Funds Scheme, 1952 by the Government of India, the Appropriate Government.</td>
<td>171-136</td>
</tr>
<tr>
<td>6.</td>
<td>Amendment to Condition No. 25 of the Appendix 'A' to Para 27AA of the Employees' Provident Funds Scheme, 1952 for grant of exemption to establishments 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>137-139</td>
</tr>
<tr>
<td>7.</td>
<td>Status of the proposals approved by the Central Board of Trustees, EPF and Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments and forwarded to Appropriate Governments since January 2014.</td>
<td>140-159</td>
</tr>
<tr>
<td>8.</td>
<td>Any other item with the permission of Chair.</td>
<td>160</td>
</tr>
</tbody>
</table>
Item No.1  Confirmation of the minutes of 37th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 07.08.2014.

1.1 The minutes of the 37th meeting of the Sub-Committee of the Central Board of Trustees on Exempted Establishments held on 07.08.2014 were circulated to all members vide EPFO letter dated 11.08.2014.

1.2 The minutes circulated are placed at Annexure-1A for confirmation before the Committee.
No. E-III/18(1)04/Sub-Committee/Vol-II/  

To

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

Subject: Minutes of the 37th Meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 07.08.2014 at Conference Hall, 3rd Floor, EPFO, Head Office, New Delhi-Regarding.

Sir,

The 37th meeting of the Sub-Committee of Central Board of Trustees, EPF on Exempted Establishments was held on 07.08.2014 as per the notice circulated vide this office letter No. E-III/18(1)04/Sub-Committee/Vol-II/10710 dated 31.07.2014.

2. A copy of the approved minutes of the said meeting is enclosed herewith for your kind information.

Yours faithfully

(P. K. Udgata)

Additional P.F. Commissioner-I (Compliance)

Telephone No.- 011-26172672

Copy forwarded for Information to:

1. Central Provident Fund Commissioner and Chairman, Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments alongwith a copy of the approved minutes (through PS), EPFO, Head Office, New Delhi.
2. Smt. Meenakshi Gupta, IA & AS,
Joint Secretary & Financial Advisor,
Room No. 107, Shram Shakti Bhawan,
Ministry of Labour & Employment
Government of India, New Delhi.

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

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

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

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

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

7. Shri Ashok Singh
VP, INTUC & Chairman, CBWE,
(Res.) No. 435,
Vishwas Khand III,
Gomti Nagar, Lucknow (UP).

(Off.) of the Chairman, CBWE,
Room No. 21 & 22,
Barrack No. 7/10, Jamnagar House,
Mansingh Road, New Delhi-110011.

(P. K. Udgata)
Additional P.P. Commissioner-I (Compliance)
Telephone No.- 011-26172672

Page 2 of 2

Page 3 of 160
EMPLOYEES' PROVIDENT FUND ORGANISATION

MINUTES OF THE

37th MEETING OF THE SUB-COMMITTEE, CBT (EPF) ON EXEMPTED
ESTABLISHMENTS

(EPF HEADQUARTERS, NEW DELHI; 07th August, 2014; 12.30 PM)

The 37th 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:

- Smt. Meenakshi Gupta, Joint Secretary & Financial Advisor (Ministry of Labour & Employment)
- Shri Sushanta Sen, Employers' representative
- Shri B.P. Pant, Employers' representative
- Shri Ashok Singh, Employees' representative
- Shri A.K. Padmanabhan, Employees' representative
- Shri P.K. Udgata, Additional Central PF Commissioner-I (Compliance) and Convener

Shri D.S. Negi, Director (Ministry of Labour & Employment) could not attend the meeting because of his pre-occupation and sought leave of absence.

Shri Rajesh Bansal, Additional CPFC (HQ) has attended the meeting as a special invitee.

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 apprised the need for convening the meeting of the Sub-Committee at a short notice.

Thereafter the agenda items were taken up.
Item No.1  Confirmation of the minutes of 36th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 15.05.2014.

1.1 Addl. CPFC (Compliance) informed that the minutes of the 36th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 15.05.2014 were circulated to all the members on 23.05.2014 and no feedback has been received from any of the members.

1.2 Hon'ble Members unanimously confirmed the minutes.

1.3 Shri Sushanta Sen suggested that whenever meetings of exempted establishments are arranged by EPFO prior intimation may be given to Confederation of India Industries (CII) so that their member establishments can participate in the meetings to sort out the issues in relation to grant of exemption.

Item No.2 Action Taken Statement in respect of decisions taken in the 36th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 15.05.2014.

2.1 As regards actionable point No. 1, Additional CPFC (Compliance) apprised the Committee that the details of ten exempted establishments have been supplied to the members of the two Member Committee comprising Shri Sushanta Sen and Shri A.K. Padmanabhan on 28.05.2014 as per the decision taken in the 36th meeting of the Committee. Shri Padmanabhan stated that the details of the exempted establishments have been studied in detail within and barring 2-3 cases, rest of the establishments are following the conditions stipulated for compliance by exempted establishments. Shri Sushanta Sen consented the views of Shri Padmanabhan. In connection with the study of exempted establishments, the following were decided:

a) EPFO will provide all logistic support and some officer will also be asked to associate with the members in the study if required by the members.

b) For the purpose of study, the establishments will be selected at random basing on certain parameters.

c) The study is a continuous process and this actionable point should be kept alive.

2.2 As regards actionable point No. 2, it was decided that the guidelines in the form of a small booklet will be issued to the exempted establishments latest by 15th September, 2014.
2.3 As regards actionable point No. 3, it was decided that the interim report on the findings of the investigation containing the actions up to initiation of proceedings under Section 7A of the Act will be submitted before the Committee latest by 15th September, 2014.

2.4 As regards actionable point No. 4, Hon'ble Members were apprised about the action taken against the exempted establishments who fail to follow the conditions stipulated for compliance by the exempted establishments ending in proposing cancellation of exemption. Even if an establishment follows all other conditions satisfactorily but reports loss for three years consecutively, cancellation of exemption is resorted.

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 CPF (Compliance) informed the Committee that the proposals of enlisted thirty six establishments have been processed and placed before the Committee for consideration and recommendation, on behalf of the Central Board of Trustees, EPF to the Appropriate Government, for grant of exemption.

3.2 Thereafter listed cases are taken one by one.

3.3 In case of Sl. No. 1, i.e., Heavy Engineering Corporation Limited, JS & FA wanted to know as to why the exemption is proposed with retrospective effect from 01.11.1966 and whether the employees are getting all the benefits at par with the statute. It was apprised that relaxation was granted to the establishment pending grant of exemption w.e.f. 01.11.1966 and thus exemption is proposed from 01.11.1966. During the intervening period, the establishment is functioning like an exempted establishment and the members were allowed to avail the benefits at par with the statute. Members accordingly approved the proposal.

3.4 Hon'ble Members approved the proposals at Sl. No. 2 to Sl. No. 31 as they followed the conditions stipulated for compliance by exempted establishments satisfactorily.

3.5 The proposal at Sl. No. 32, i.e., M/s. J. P. Morgan Services was taken up for discussion.

3.6 The status of the case was discussed in detail in the meeting.
3.7 It was explained to the Committee that the remittance of contributions partly to the Trust and partly to the Statutory Fund is nothing but a technical default as there was no delay in deposit of contributions. The accumulations of the members are secured. There is no point to pursue the case at the High Court by EPFO which will incur unnecessary legal expenses. Rather the case may be considered and recommended to the Appropriate Government for consideration and grant of exemption in the interest of the workers since the establishment has agreed in writing not to pursue the case pending before the Hon'ble High Court Bombay.

3.8 Keeping in view the facts of the case, Hon'ble Members agreed and approved the proposal of M/s. J. P. Morgan Services.

3.9 Hon'ble Members also approved the proposals at Sl. No. 33 to Sl. No. 35 as they satisfactorily followed the conditions stipulated for compliance by exempted establishments.

3.10 The approved proposals are detailed below:

<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 17(1)(a)</th>
<th>Appropriate Government</th>
<th>No. of members</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>M/s. Heavy Engineering Corporation Ltd. (M/s HEC Ltd.), Dhanusa, Ranchi</td>
<td>RPFC, RO, Jharkhand</td>
<td>WB/1465</td>
<td>01.11.1966</td>
<td>Government of India</td>
<td>3219</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>M/s. Hindustan Charity Trust</td>
<td>RPFC, SRO, Park Street</td>
<td>WB/42498</td>
<td>01.01.2008</td>
<td>Government of India</td>
<td>76</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>M/s. ESPN Software India Pvt. Ltd.</td>
<td>RPFC, Delhi (South)</td>
<td>DJ/19955</td>
<td>01.04.2007</td>
<td>Government of India</td>
<td>267</td>
<td></td>
</tr>
<tr>
<td>S.No.</td>
<td>Name of the establishment</td>
<td>Office</td>
<td>Code No.</td>
<td>With effect from</td>
<td>Section/Para</td>
<td>Appropriate Government</td>
<td>No. of members</td>
</tr>
<tr>
<td>-------</td>
<td>--------------------------</td>
<td>--------</td>
<td>---------</td>
<td>-----------------</td>
<td>--------------</td>
<td>------------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>8.</td>
<td>Mrs. Bachhrajji Company Pvt. Ltd</td>
<td>RO, Bandra</td>
<td>MH/BAN/125388</td>
<td>01.03.2009</td>
<td>17(1)(a)</td>
<td>State Government of Maharashtra</td>
<td>6</td>
</tr>
<tr>
<td>7.</td>
<td>Mrs. Capgemini India Pvt. Ltd.</td>
<td>RO, Thane</td>
<td>MH/THN/31643</td>
<td>01.07.2009</td>
<td>27A</td>
<td>Government of India</td>
<td>25309</td>
</tr>
<tr>
<td>8.</td>
<td>Max Limited</td>
<td>RO, Bandra</td>
<td>MH/BAN/125387</td>
<td>01.03.2009</td>
<td>17(1)(a)</td>
<td>State Government of Maharashtra</td>
<td>4</td>
</tr>
<tr>
<td>14.</td>
<td>M/s. Tolani Shipping Company Ltd</td>
<td>RO, Bandra</td>
<td>MH/BAN/49458</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>State Govt. of Maharashtra</td>
<td>91</td>
</tr>
<tr>
<td>16.</td>
<td>M/s. Timex Group Precision Engineering Limited</td>
<td>SRO, Noida</td>
<td>UP/45556</td>
<td>Date of Notification</td>
<td>27A</td>
<td>Government of India</td>
<td>118</td>
</tr>
<tr>
<td>SL No.</td>
<td>Name of the establishment</td>
<td>Office</td>
<td>Code No.</td>
<td>With effect from</td>
<td>Section/Para</td>
<td>Appropriate Government</td>
<td>No. of members</td>
</tr>
<tr>
<td>--------</td>
<td>---------------------------</td>
<td>--------</td>
<td>----------</td>
<td>-----------------</td>
<td>-------------</td>
<td>-----------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>18</td>
<td>M/s. MCC PTA India Corp. Pvt. Ltd.</td>
<td>SRO, Park Street</td>
<td>WB/34494</td>
<td>01.03.2014</td>
<td>27A</td>
<td>State Government</td>
<td>120</td>
</tr>
<tr>
<td>20</td>
<td>M/s. G. D. Birta Centre for Education</td>
<td>SRO, Park Street</td>
<td>WB/19715</td>
<td>01.04.1989</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>285</td>
</tr>
<tr>
<td>21</td>
<td>M/s. Reckitt Benckiser India Limited</td>
<td>SRO, Park Street</td>
<td>WB/1190</td>
<td>01.11.2010</td>
<td>27A</td>
<td>Government of India</td>
<td>989</td>
</tr>
<tr>
<td>22</td>
<td>M/s. Jubilant Industries Limited</td>
<td>SRO, Noida</td>
<td>UP/49271</td>
<td>01.11.2010</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>122</td>
</tr>
<tr>
<td>24</td>
<td>M/s. IFGL Refractories Limited</td>
<td>SRO, Rourkela</td>
<td>OR/3480</td>
<td>01.08.1988</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>365</td>
</tr>
<tr>
<td>25</td>
<td>M/s. V Commercial Vehicles Ltd.</td>
<td>RO, MP</td>
<td>MP/5527-A</td>
<td>01.10.2007</td>
<td>27A</td>
<td>Government of India</td>
<td>706</td>
</tr>
<tr>
<td>26</td>
<td>M/s. Eicher Motors Limited</td>
<td>RO, Chennai</td>
<td>TN/MA/5927 &amp; 927C</td>
<td>01.10.2007</td>
<td>27A</td>
<td>Government of India</td>
<td>133</td>
</tr>
<tr>
<td>28</td>
<td>Navin Fluorine International Ltd.</td>
<td>RO, Bandra</td>
<td>MH/BAN/14759</td>
<td>01.04.2012</td>
<td>27A</td>
<td>Government of India</td>
<td>409</td>
</tr>
<tr>
<td>29</td>
<td>M/s. SahyadriVidyut Nigam Limited</td>
<td>RO, Shillong</td>
<td>HP/18116</td>
<td>01.06.1991</td>
<td>27A</td>
<td>Government of India</td>
<td>1472</td>
</tr>
<tr>
<td>33</td>
<td>M/s. Bharat Heavy Electronics Ltd.</td>
<td>RO, Dehradun</td>
<td>UK/3347</td>
<td>03.01.1970</td>
<td>27A</td>
<td>Government of India</td>
<td>7990</td>
</tr>
<tr>
<td>34</td>
<td>M/s. Genius Consultants Limited</td>
<td>RO Kolkata</td>
<td>WB/34609</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>1965</td>
</tr>
<tr>
<td>35</td>
<td>M/s. Oxford University Press Ltd</td>
<td>RO, Bandra</td>
<td>MH/BAN/3972</td>
<td>01.06.1987</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>698</td>
</tr>
</tbody>
</table>
Item No.4: Levy of Surcharge on the Board of Trustees for failure to make investments as per the directions of the Government from 2000-01 fiscal.

4.1 It was decided in the 35th meeting of the Sub Committee of Central Board of Trustees on Exempted Establishments held on 28.03.2014 that the establishments which have already been granted exemption or are enjoying relaxation pending grant of exemption and which failed to invest the Trust Fund as per the direction of the Government shall be regularised by levying minimum surcharge for all deviations till 2013-14.

4.2 It was informed to the Committee that the Government had issued notification vide GSR 18 dated 06.01.2001 whereby the terms and conditions of exemption were prescribed under Paragraph 27AA newly inserted after paragraph 27A. Condition No. 14 of the said notification stipulates that failure to make investments as per direction of the Government shall make the Board of Trustees separately and jointly liable to surcharge as may be imposed by the Central Provident Fund Commissioner or his representative. Thus, the levy of surcharge shall be only from the 2000-01 fiscal and not prior to that.

4.4 Hon'ble Members unanimously decided that it will be judicious to levy surcharge only from the date of notification i.e. from 06.01.2001 and from 2000-2001 fiscal.

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

LIST OF EPF OFFICERS WHO ATTENDED THE MEETING:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Officer</th>
<th>Designation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Dr. Ved Prakash</td>
<td>RPFC-I (Exemption)</td>
</tr>
<tr>
<td>2.</td>
<td>Shri Ashok Kumar</td>
<td>RPFC-II (Exemption)</td>
</tr>
</tbody>
</table>
### Item No.2
Action Taken Statement in respect of decisions taken in the 36th and 37th meetings of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 15.05.2014 and 07.08.2014.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Decisions / Directions of the Committee</th>
<th>Action Taken/Updated Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Preparation of guidelines in the form of a small booklet for issue to the exempted establishments for educating the employers so that deviations are not committed in managing and maintaining the Trust.  &lt;br&gt;Shri B.P. Pant suggested that the guidelines in the form of a small booklet be issued to the exempted establishments to educate the employers so that deviations are not committed in managing and maintaining the Trust.  &lt;br&gt;(Item No. 2, 36th Meeting of the Committee, 15.05.2014)</td>
<td>A small booklet containing FAQs for facilitating the employers of exempted establishments has been prepared and placed as Annexure-2A.  &lt;br&gt;Action complete.</td>
</tr>
<tr>
<td>2.</td>
<td>Investigation into the compliance position of Sahara India, Jai Prakash Associates, UP Drugs and Pharmaceuticals and UP State Road Transport Corporation.  &lt;br&gt;Chairman directed that the investigation be carried out on top priority in the interest of the workers and followed up regularly and the development thereof be apprised to the Committee.  &lt;br&gt;(Item No.2, 36th Meeting of the Committee, 15.05.2014)</td>
<td>• Investigation is going on nationwide in respect of Sahara India and Jai Prakash Associates and the same is being regularly monitored. The interim reports are placed at Annexure-2B and Annexure-2C respectively.  &lt;br&gt;• Appropriate action has already been taken against the UP Drugs and Pharmaceuticals and UP State Road Transport Corporation. The final reports are placed at Annexure-2D and Annexure-2E respectively.  &lt;br&gt;Action complete.</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Decisions / Directions of the Committee</td>
<td>Action Taken/Updated Status</td>
</tr>
<tr>
<td>--------</td>
<td>--------------------------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------------------------------------------</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. (Item No.3, 37th Meeting of the Committee, 07.08.2014)</td>
<td>Out of thirty five proposals which were considered and recommended by the Sub Committee, thirty four proposals have already been sent to Appropriate Governments for grant of exemption. M/s Heavy Engineering Corporation Ltd. (A Government of India Enterprise) has not yet paid the surcharge levied. Once RPFC confirms the payment, the proposal will be sent to Appropriate Government. Action complete.</td>
</tr>
<tr>
<td>4.</td>
<td>Levy of Surcharge on the Board of Trustees for failure to make investments as per the directions of the Government from 2000-01 fiscal. (Item No.4, 37th Meeting of the Committee, 07.08.2014)</td>
<td>Instructions have been issued to field offices to levy and collect surcharge from exempted establishments wherever deviations in investment of Trust Fund are noticed from 2000-01 to 2013-14. Action Complete.</td>
</tr>
</tbody>
</table>
What is exemption?

- Exemption under Section 17 of the Act means exemption from the Scheme and not from the Act.

What does exemption from Scheme mean?

- Exemption from the Scheme means exemption from the operation of (i) the Employees' Provident Funds Scheme, 1952, (ii) the Employees' Pension Scheme, 1995 and (iii) the Employees' Deposit-Linked Insurance Scheme, 1976.

What are the types of exemption from the Employees' Provident Funds Scheme, 1952?

- Exemption from the Employees' Provident Funds Scheme, 1952 are of three types: (i) exemption to an employee under Section 17(2) read with Para 27 of the Employees' Provident Funds Scheme, 1952, (ii) exemption to a class of employees under Section 17(2) read with Para 27A of the Employees' Provident Funds Scheme, 1952 and (iii) exemption to the establishment as a whole either Section 17(1)(a) or Section 17(1)(b) of the Act.

What are the requirements for grant exemption from any Scheme?

- Exemption is granted to an establishment covered under the Act if 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 Act and if the employees are also in enjoyment of other provident fund benefits which on the whole are not less favourable to the employees than the benefits provided under this Act or any Scheme in relation to the employees in any other establishment of a similar character.

Who is the authority to grant exemption from operation of the Employees' Provident Funds Scheme, 1952?

- Exemption to an establishment as a whole under Section 17(1)(a) of the Act is granted by the Appropriate Government (Central/State, as the case may be) from operation of all or any provisions of the Employees' Provident Funds Scheme, 1952 by notification in Official Gazette only after consultation with the Central Board.

- Exemption to a class of employees of an establishment, under Section 17(2) of the Act read with Para 27A of the Employees' Provident Funds Scheme, 1952, is granted by the Appropriate Government (Central/State, as the case may be) from operation of all or any of the provisions of the Employees' Provident Funds Scheme, 1952 by order. No consultation of the Central Board is required.

- Exemption to an employee of an establishment, under Paragraph 27 of the Employees' Provident Funds Scheme, 1952 is granted by a Commissioner from the operation of all or any of the provisions of the Employees' Provident Funds Scheme, 1952 by order. No consultation of the Central Board is required.
What are the effects of exemption?
- Exemption can have both prospective or retrospective effect.

What are the requirements where an establishment as a whole is granted exemption under Section 17(1)(a) of the Act?
Where exemption is granted to an establishment as a whole under Section 17(1) (a) of the Act:
- Provisions of Sections 6(rate of contribution), 7A (determination of moneys due from employers), 8(mode of recovery of moneys due from employers), 14( penalties) and 14B (power to recover damages) shall continue to apply.
- The employer shall establish a Board of Trustees (BOT).
- The terms and conditions of service of members of the BOT shall be as specified in the Employees' Provident Funds Scheme, 1952.

What are the requirements where an establishment as a whole is granted exemption under Section 17(1)(b) of the Act?
Where exemption is granted to an establishment as a whole under Section 17(1) (b) of the Act:
- Employees are in enjoyment of benefits in the nature of Provident Fund, Pension or gratuity which are separately or jointly are on the whole not less favourable than the benefits provided under the Act/Scheme.

What are the requirements where an establishment is granted exemption under Section 17(2) of the Act read with Para 27 or Para 27A of the Employees' Provident Funds Scheme, 1952 for an employee or a class of employees?
Where an establishment is granted exemption under Section 17(2) of the Act for an employee or a class of employees:
- Employee or the class of employees shall continue to get benefits in the nature of provident fund, gratuity or old age pension.
- The benefits shall not be less favorable to benefits under the Act.
- There shall be consent of majority of the employees in case of class of employees.

What are the requirements where an establishment is granted exemption under Section 17(2) of the Act for an employee or a class of employees?
Where an establishment is granted exemption under Section 17(2) of the Act, the employer shall:
- Maintain accounts, submit returns, invest the PF monies, pay inspection charges at 0.18% and provide facilities for inspection.
- Not reduce the total quantum of benefits after grant of exemption.
- Transfer PF accumulations of employees where necessary.
To whom exemption from the operation of the Employees' Pension Scheme, 1995?

Exemption is granted under Section 17(1C) of the Act read with Para 39 of the Employees' Pension Scheme, 1952 by the Appropriate Government to (i) any establishment or (ii) class of establishments from the operation of the Pension Scheme by notification in the Official Gazette.

What are the requirements for grant of exemption from the operation of the Employees' Pension Scheme, 1995?

Exemption is granted under Section 17(1C) of the Act read with Para 39 of the Employees' Pension Scheme, 1952 by the Appropriate Government to any establishment or class of establishments from the operation of the Pension Scheme by notification in the Official Gazette.

What is the periodicity provided for grant of exemption from the operation of the Employees' Pension Scheme, 1995?

An application for grant of exemption received in complete form should be disposed of by the Appropriate Government within 6 months.

Under what circumstances an exemption applied to Appropriate Government for grant of exemption from the operation of the Employees' Pension Scheme, 1995 shall be deemed to have been granted?

An application for grant of exemption received in complete form should be disposed of by the Appropriate Government within 6 months otherwise the exemption applied for shall be deemed to have been granted.

To whom exemption from the operation of the Employees' Deposit-Linked Insurance Scheme, 1976?

Exemption from the operation of Employees Deposit-Linked Insurance Scheme, 1976 is granted under Section 17(2A) of the Act read with Para 28 to (i) an employee, (ii) a class of employees and (iii) an establishment, where the employees are, without making any separate contribution or payment of premium in enjoyment of benefits in the nature of Life Insurance whether linked to their deposits in Provident Fund or not and such benefits are more favourable than the benefits admissible under the Insurance Scheme.

Who is the authority to grant exemption from operation of the Employees' Deposit-Linked Insurance Scheme, 1976?

Exemption to a factory or other establishment as a whole under Section 17(2A) of the Act read with Para 28(7) of the Employees' Deposit-Linked Insurance Scheme, 1976 is granted by the Central Provident Fund Commissioner from operation of all or any of the provisions of the Employees' Deposit-Linked Insurance Scheme, 1976 by order.
• Exemption to a class of employees of an establishment, under Section 17(2A) of the Act read with Para 28(4) of the Employees' Provident Funds Scheme, 1952, is granted by the Central Provident Fund Commissioner from operation of all or any of the provisions of the Employees' Deposit-Linked Insurance Scheme, 1976 by order.

• Exemption to an employee of an establishment, under Paragraph 28(1) of the Employees' Deposit-Linked Insurance Scheme, 1976 is granted by a Commissioner (Regional Provident Fund Commissioner) from the operation of all or any of the provisions of the Employees' Deposit-Linked Insurance Scheme, 1976 by order.

> What are the requirements where an establishment is granted exemption under Section 17 (2A) or Section 17 (2B) of the Act read with Para 28 of the Employees' Provident Fund Scheme, 1952?

• Where exemption is granted for an employee, the employer shall in respect of such employee maintain such accounts, submit such returns, provide such facilities for inspection as the Commissioner (Regional Provident Fund Commissioner) may direct, pay such inspection charges and make such investment as the Central Government may direct. Every employer shall send to the Commissioner, an electronic format of the returns in such form and manner as may be specified by the Commissioner (Central Provident Fund Commissioner).

• Where exemption is granted for a class of employees, the employer shall in respect of such class of employees maintain such accounts, submit such returns, provide such facilities for inspection as the Commissioner (Regional Provident Fund Commissioner) may direct, pay such inspection charges and make such investment as the Central Government may direct. Every employer shall send to the Commissioner, an electronic format of the returns in such form and manner as may be specified by the Commissioner (Central Provident Fund Commissioner).

> What is the rate at which the employer shall pay inspection charges where exemption if granted under the Employees' Provident Funds Scheme, 1952?

• The establishment shall pay inspection charges at the rate of 0.18 % of the basic wages and Dearness Allowance.

> What is the rate at which the employer shall pay inspection charges where exemption if granted under the Employees' Pension Scheme, 1995?

• The establishment shall pay inspection charges at the rate of 0.18 % of the basic wages and Dearness Allowance.

> What is the rate at which the employer shall pay inspection charges where exemption if granted under the Employees' Deposit-Linked Insurance Scheme, 1976?

• The establishment shall pay inspection charges at the rate of 0.005 % of the basic wages and Dearness Allowance subject to a minimum of Rs.1/- per month.

Page 17 of 160
Who is the authority to cancel exemption?

- Any exemption granted under Section 17 of the Act may be cancelled by the Authority which granted it, by order in writing, if an employer fails to comply with the conditions stipulated at the time of grant of exemption.

Whether cancellation of exemption shall be by notification?

- The cancellation of exemption shall be by order and not by notification.

What is relaxation?

- Relaxation is a temporary permission accorded to the establishments, whose applications for exemption are received, to facilitate them to implement their PF Scheme in place of Employees' Provident Fund Scheme, 1952 and maintain their own Provident Fund Trusts pending grant of exemption and notification by Appropriate Government.

Under what provision of the Employees' Provident Funds Scheme, 1952, the Commissioner may relax pending disposal of the application is granted?

- 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 under Para 79 of the Employees' Provident Funds Scheme, 1952 pending disposal of the application by the Appropriate Government, the provisions of this Scheme in such manner as he may direct.

What are the effects of relaxation?

- Relaxation can have both prospective and retrospective effect.

Who is the authority to withdraw relaxation?

- The authority which has granted relaxation has the power to withdraw relaxation also.

Under which paragraph of the Employees' Provident Funds Scheme, 1952, the conditions governing grant of exemption/relaxation have been delineated?

- The conditions governing grant exemption/relaxation have been delineated in Appendix-A to Para 27AA of the Employees' Provident Funds Scheme, 1952.

What are the major conditions governing grant of exemption?

- Benefits provided should be at par or more favorable than provided under the Act and Schemes.
- The employer should establish Trust under Board of Trustee.
- Trust shall invest the monies of the provident fund as per the directions of the Government from time to time.
- Employer shall make good any loss suffered by Trust.
- Any Amendment to the statutory scheme is automatically applicable.
- Any deficiency in the payment of declared rate of interest shall be made good by the employer.
• Audit of accounts of provident fund maintained by the Board of Trustees by a qualified independent charted account annually.
• No amendment in the rules without prior approval.
• All securities should be kept in DEMAT form.
• The Board of Trustees shall file online return in the format prescribed by the Central provident Fund Commissioner.
• The exempted establishment shall intimate to the Regional Provident Fund Commissioner the details of depository participants (approved by Reserve Bank of India and Central Government), with whom an in whose custody, the investments made in the name of the trust have been lodged.

What should be the composition of the Board of Trustees?
As per para 79 c of the EPF scheme:
• Employer shall be the chairman of the BOT
• Between 2-6 representatives each
• Employer shall nominate his representatives
• Employees representatives to be nominated or elected
• One representative from each participating unit in common PF trusts

Nomination of an employee trustee is:
• By the union recognised by the employer.
• Through election, if more unions recognized.
• If no recognised union, the registered union having largest membership subject to not less than 15% can nominate.
• Term of office of the trustee shall be 5 years.

What are the duties of the Board of Trustees?
• Maintain detailed accounts of members.
• Submit the specified returns to RPFC.
• Invest the PF monies as per notified pattern.
• Transfer PF account of any employee.
• Perform such other duties as may be specified in the scheme.

What is the action provided in the Act and Scheme for violation of the conditions?
• Levy of surcharge in case of violation of investment pattern prescribed by the Government.
• All Penal Actions under Section 14 of the Act.
• Cancellation of exemption/relaxation.
• Immediate transfer of past accumulations
• On failure to transfer P.A., process of Assessment of Dues (under Section 7A) and Damages (under Section 14B of the Act.
• Recovery of past accumulations, dues and damages under Section 8B to 8G of the Act.
What is the process prescribed in the Employees’ provident Funds Scheme, 1952 for accepting past accumulation on cancellation of exemption?

- Statement of past accumulations to be submitted to RPFC within 25 days of cancellation (para 28)
- Transfer of cash to the Fund within 10 days and securities within 30 days.
- All accumulations to be transferred in cash.
- Investments in Government securities or securities guaranteed by the Appropriate Government, transfer of securities is to be affected at the purchase price of such securities.

What are the general deficiencies noticed in the exemption applications received from the establishments?

- Definition of employee in the Trust rules not in consonance with the statute.
- Definition of class of employees in the Trust Rules not proper.
- Loss incurred by the Trust not recouped by the establishment.
- Violation of prescribed pattern of investment and directions of the Government.
- Security in the name of the Trust are not in DEMAT form.
- Compliance status of the contractors in case of exemption under Section 17(1) (a) not certified.
- In case of exemption under Para 27A definition of class of employees not in consonance with the statute.
- Signature of the Chairman and the Trustees missing in the Trust Rule.
- Compliance status of the contractors in case of exemption under Section 17(1) (a) not certified.
- In case of exemption under Para 27A definition of class of employees not in consonance with the statute.
- Signature of the Chairman and the Trustees missing in the Trust Rule.
- Trust Rules not in consonance with the statute.
- Application not addressed to the Appropriate Government.
- Participation in Common P.F. Trusts without permission.
- Separate exemption proposals not submitted in case of establishments covered under Section 2A.
- In the case of Common Provident Fund Trust there should be one representative for each participatory unit.
- Application, Undertakings and Certificates not signed by the employer.
- Authority of the person signing the application, undertaking and certificates not furnished.
- Action taken report on Compliance Audit Report not forwarded to Head Office.
ANNEXURE 2-B


1. M/s Sahara India and four of its companies namely M/s Sahara India Financial Corporation (UP/28461), M/s Sahara India Commercial Corporation (UP/28462), M/s Sahara India Mass Communication (UP/28463) and M/s Sahara India Airlines (UP/28464) was granted exemption U/s 17(1)(a) of the EPF & MP Act, 1952 by the appropriate government w.e.f. 01-04-1994 vide notification number SO2444 on 12-06-2006.


3. On cancellation of exemption granted to the establishment RPFC, Lucknow initiated action for recovery of past accumulation from the main Trust, thereafter M/s Sahara India, M/s Sahara India Financial Corporation, M/s Sahara India Commercial Corporation and M/s Sahara India Mass Communication filed a writ petition before the Hon'ble High Court, Lucknow Bench, Lucknow. Hon'ble High Court, Lucknow Bench, Lucknow vide order dated 19-12-2013 directed the four establishments of M/s Sahara India whose exemption were cancelled i.e. M/s Sahara India, M/s Sahara India Financial Corporation, M/s Sahara India Commercial Corporation and M/s Sahara India Mass Communication to file an Appeal before EPF Appellate Tribunal, New Delhi. Subsequently all the four establishments filed an Appeal before EPFAT, New Delhi.

EPFAT, New Delhi through order dated 27-03-2014 adjourned the case for final hearing on 21-04-2014 with the direction to maintain status quo in respect of above four cases. On 21-04-2014 EPFAT, New Delhi adjourned the case by fixing the date of hearing for 08-10-2014. On 08-10-2014 in the Registry of the EPFAT, New Delhi the order passed by Hon'ble High Court in WP 3026 (M/S) 2014 was filed wherein Hon'ble High Court, Lucknow Bench, Lucknow had directed the Tribunal to decide the case expeditiously. On 08-10-2014 EPFAT, New Delhi adjourned the case for 26-11-2014. On 26-11-2014 EPFAT, New Delhi has adjourned the case for 22-04-2015.

4. All the RPFCs are directed to send the following details to RPFC Lucknow.

   a) Details of PF code number allotted to the above mentioned establishments.
b) Monthly contribution deposited by the above named establishments since date of coverage.

c) Copy of inspection report in respect of Sahara Group of Companies.

d) The details of contractors like the copy of agreement, payment made to them in connection with the contract, TDS details, month wise employees engaged by contractor.

e) Detail of all sub-contractors/petty contractor with name, complete address, period of contract and month wise payment made to them in connection with the contract.

f) Any other information in relation to compliance, if noticed be also intimated.

g) Where are the employees of Sahara India complying regarding EDLI Scheme? How many employees are so covered?

h) How many employees are getting covered under EPS?

i) What has happened about EPS contribution before July 2007?

j) There are number of Sahara Companies registered at different places, where are all these complying? Have they taken different PF numbers and if yes, what are the PF account numbers?

5. Since the interest of large number of workers are at stake, all the RPFCs have also been directed to take following action immediately:

a) The coverage of all the Sahara Group of Establishments be explored. In case of already covered units, the up-to date compliance position may be checked. Wherever the units of the Sahara Group are not covered, efforts shall be taken forth with to get the units covered and reasons for non-coverage shall be brought to the notice of this office. It may be ensured that no unit is left uncovered.

b) Wherever there is no compliance, immediate action should be taken by initiating all action available under Section 7A, Section 7Q, Section 8B to 8G, Section 14, Section 14B of the Act and Under Section 406/409 of IPC.

c) Wherever it is noticed that the units are complying with Sahara India Trust without any separate exemption/relaxation immediate action should be taken to attach and recover the accumulation due from those units.
6. In compliance of Head Office direction that since M/s Sahara India is having a pan India presence so all offices (RO /SRO) were required to conduct inspection of local units, check for compliance and report of compliance/evasion directly to SRO, Lucknow. Subsequently in compliance of Head Office letter, letters to all regions were issued for verification of comprehensive compliance position of branches/units. Action taken report in this regard has been received from various offices.

7. During the pan India compliance initiated number of establishments of Sahara Group of companies reported covered under the EPF & MP Act, 1952 by various RO & SRO's including SRO, Lucknow. The details are as under:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Establishment</th>
<th>Code No.</th>
<th>Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sahara India</td>
<td>UP/LKO/13539</td>
<td>Lucknow</td>
</tr>
<tr>
<td>2</td>
<td>Sahara India Financial Corporation Ltd</td>
<td>UP/LKO/28461</td>
<td>Lucknow</td>
</tr>
<tr>
<td>3</td>
<td>Sahara India Commercial Corporation Ltd</td>
<td>UP/LKO/28462</td>
<td>Lucknow</td>
</tr>
<tr>
<td>4</td>
<td>Sahara India Mass Communication</td>
<td>UP/LKO/28463</td>
<td>Lucknow</td>
</tr>
<tr>
<td>5</td>
<td>Sahara Airlines Limited (sold to M/s Jetlite India Pvt. Ltd., Mumbai in April 2007)</td>
<td>UP/LKO/28464</td>
<td>Lucknow</td>
</tr>
<tr>
<td>6</td>
<td>Sahara Prime City Limited</td>
<td>UP/LKO/43255</td>
<td>Lucknow</td>
</tr>
<tr>
<td>7</td>
<td>Sahara Credit Co-operative Society Ltd</td>
<td>UP/LKO/56234</td>
<td>Lucknow</td>
</tr>
<tr>
<td>8</td>
<td>Sahara One Media &amp; Entertainment Ltd</td>
<td>UP/LKO/56278</td>
<td>Lucknow</td>
</tr>
<tr>
<td>9</td>
<td>Sahara India Limited</td>
<td>UP/LKO/56279</td>
<td>Lucknow</td>
</tr>
<tr>
<td>10</td>
<td>Sahara India Life Insurance Company Ltd</td>
<td>UP/LKO/56280</td>
<td>Lucknow</td>
</tr>
<tr>
<td>11</td>
<td>Gora Projects Ltd</td>
<td>UP/LKO/56281</td>
<td>Lucknow</td>
</tr>
<tr>
<td>12</td>
<td>Sahara Art &amp; Management Academy</td>
<td>UP/LKO/56282</td>
<td>Lucknow</td>
</tr>
<tr>
<td>13</td>
<td>Sahara Net Corp Limited</td>
<td>UP/LKO/56283</td>
<td>Lucknow</td>
</tr>
<tr>
<td>14</td>
<td>Sahara Welfare Foundation</td>
<td>UP/LKO/56284</td>
<td>Lucknow</td>
</tr>
<tr>
<td>15</td>
<td>Sahara India Real Estate Corp. Ltd</td>
<td>UP/LKO/61678</td>
<td>Lucknow</td>
</tr>
<tr>
<td>16</td>
<td>Sahara India Power Corp. Ltd</td>
<td>UP/LKO/1009273</td>
<td>Lucknow</td>
</tr>
<tr>
<td>17</td>
<td>Sahara Q Shop Unique Products Range Limited</td>
<td>GN/GGN/1002163</td>
<td>Gurgaon</td>
</tr>
<tr>
<td>18</td>
<td>Sahara Hospitality Ltd.</td>
<td>KD/MAL/15695</td>
<td>Kandivali</td>
</tr>
<tr>
<td>19</td>
<td>Geon Studio Pvt Ltd</td>
<td>KD/MAL/21617</td>
<td>Kandivali</td>
</tr>
<tr>
<td>20</td>
<td>Sain Processing and Weaving Mill Pvt Ltd</td>
<td>UP/MRT/11613</td>
<td>Meerut</td>
</tr>
<tr>
<td>21</td>
<td>Sahara Worldwide Ltd</td>
<td>MH/BAN/128720</td>
<td>Bandra</td>
</tr>
<tr>
<td>22</td>
<td>Sahara Agriculture Organic Farming Ltd</td>
<td>MH/BAN/128773</td>
<td>Bandra</td>
</tr>
<tr>
<td>23</td>
<td>Sahara Global Mastercraft Ltd</td>
<td>MH/BAN/129016</td>
<td>Bandra</td>
</tr>
<tr>
<td>24</td>
<td>Sahara Global Design Studio Ltd</td>
<td>MH/BAN/129019</td>
<td>Bandra</td>
</tr>
<tr>
<td>25</td>
<td>Sahara India Tourism Development Corporation Ltd</td>
<td>MH/BAN/129022</td>
<td>Bandra</td>
</tr>
<tr>
<td>26</td>
<td>International School Aambay</td>
<td>KD/MAL/214103</td>
<td>Kandivali</td>
</tr>
<tr>
<td>27</td>
<td>Sahara Housing Finance Corporation Ltd</td>
<td>AP/HYD/28083</td>
<td>Hyderabad</td>
</tr>
<tr>
<td>28</td>
<td>Sahara India CAPSAC Ltd</td>
<td>MH/BAN/128086</td>
<td>Bandra</td>
</tr>
<tr>
<td>29</td>
<td>Sahara Asset Management Co. Pvt Ltd</td>
<td>TN/MAS/49390</td>
<td>Chennai</td>
</tr>
<tr>
<td>30</td>
<td>Sahara Pure Eatables Corporation Ltd</td>
<td>MH/215675</td>
<td>Kandivali</td>
</tr>
<tr>
<td>31</td>
<td>Sahara Universal Mining Corporation Ltd</td>
<td>MH/215650</td>
<td>Kandivali</td>
</tr>
<tr>
<td>32</td>
<td>Sahara Express Courier Private Limited</td>
<td>TN/54052</td>
<td>Chennai</td>
</tr>
<tr>
<td>33</td>
<td>Aamby Valley Limited</td>
<td>MH/1001908</td>
<td>Pune</td>
</tr>
</tbody>
</table>
8. It is to intimate that inquiries under section 7A of the Employees' Provident Fund Act 1952 have been initiated at SRO Lucknow for determination of dues in respect of following establishments of Sahara group of companies:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Establishment</th>
<th>Code No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sahara India</td>
<td>UP/LKO/13539</td>
</tr>
<tr>
<td>2.</td>
<td>Sahara India Financial Corporation Ltd</td>
<td>UP/LKO/28461</td>
</tr>
<tr>
<td>3.</td>
<td>Sahara India Commercial Corporation Ltd</td>
<td>UP/LKO/28462</td>
</tr>
<tr>
<td>4.</td>
<td>Sahara India Mass Communication</td>
<td>UP/LKO/28463</td>
</tr>
<tr>
<td>5.</td>
<td>Sahara Prime City Limited</td>
<td>UP/LKO/43255</td>
</tr>
<tr>
<td>6.</td>
<td>Sahara One Media &amp; Entertainment Ltd</td>
<td>UP/LKO/56278</td>
</tr>
<tr>
<td>7.</td>
<td>Sahara India Limited</td>
<td>UP/LKO/56279</td>
</tr>
<tr>
<td>8.</td>
<td>Sahara India Life Insurance Company Ltd</td>
<td>UP/LKO/56280</td>
</tr>
<tr>
<td>9.</td>
<td>Gora Projects Ltd</td>
<td>UP/LKO/56281</td>
</tr>
<tr>
<td>10.</td>
<td>Sahara Art &amp; Management Academy</td>
<td>UP/LKO/56282</td>
</tr>
<tr>
<td>11.</td>
<td>Sahara Net Corp Limited</td>
<td>UP/LKO/56283</td>
</tr>
<tr>
<td>12.</td>
<td>Sahara Welfare Foundation</td>
<td>UP/LKO/56284</td>
</tr>
<tr>
<td>13.</td>
<td>Sahara India Real Estate Corp. Ltd</td>
<td>UP/LKO/61678</td>
</tr>
</tbody>
</table>

9. Further, compliance status of the above mentioned companies received from various RO/SROs under different ACCs is as under.

10. Under ACC Haryana & Rajasthan: Regional Office, Gurgaon vide report dated 21-11-2014 has reported regarding M/s Sahara Q Shop Unique Products Range Limited covered under code no. GN/GGN/1002163. RO, Gurgaon has intimated that outstanding dues have been assessed for the period 07/2011 to 08/2014 for Rs. 43863005. (Rs. 4.38 crores). Further, it has also been reported by the EO that some further evasion is under checking.

11. Under ACC Maharashtra & Chhattisgarh:

A. Regional Office, Kandivali has furnished the report of the establishments of Sahara Group of companies covered from RO, Kandivali (Mumbai). In M/s Sahara Hospitality Ltd. (KD/MAL/15695) no evasion has been reported by the RO. In M/s Geon Studio Pvt Ltd (KD/MAL/21617) no evasion has been reported by the RO. In M/s International School Amanday (KD/MAL/214103) no report of RO, Kandivali has been received, only interim report from RO Pune dated 23-06-2014 has indicated no evasion. With respect of Sahara Adventure Sports Ltd RO Kandivali has intimated that the establishment is a participating unit of M/s Ambay Valley Ltd. MH/1001908 and no evasion has been reported. With regard to Sahara Universal Mining Corporation Ltd MH/215650 no evasion has been reported by the RO. With respect to Sahara Pure Eatables (MH/215675) evasion of Rs. 4995 has been detected.

Further, RO, Kandivali has submitted the report of number of establishments which are complying in UP/LKO/13539 PF Trust without seeking any separate exemption or relaxation. Such establishment as intimated by RO Kandivali are - Sahara Premiere Commercial Private Limited (Date of incorporation - 07.03.2011) - ROC Mumbai, Sahara India Finance and Investment Private Limited (Date of incorporation - 1990) - ROC Mumbai, Sahara Sanchar Limited (Date of incorporation - 1997) - ROC West Bengal & ROC Maharashtra, Sahara Housing Investment Corporation Limited (Date of incorporation - 2004), Sahara Q Gold Mart Limited (Date of incorporation - 2012). However no evasion has been reported by RO, Kandivali. Though immediate action is liable to be taken by the concerned RO to recover and attach the accumulation. The details of such units is as under:

Page 24 of 160.
I. Sahara Premiere Commercial Private Limited (Date of incorporation – 07.03.2011) - ROC Mumbai. The factual position is, as per RO Kandivali letter no. MH/PF/RO/KND/C-I/C-I/614 dated 01-10-2014 the date of incorporation is 07-03-2011 from R.O.C. Mumbai. The establishment is reportedly complying in UP/LKO/13539 P.F. Trust. Since the establishment is registered with R.O.C. Maharashtra, hence in consonance with CPFC directions in this regard, the compliance position of the establishment from date of set-up needs to be verified from the concerned SRO/RO. Further as per RO Kandivali letter, the establishment is reportedly complying in UP/LKO/13539 PF Trust, without seeking any separate exemption/relaxation. Thus immediate action is liable to be taken to attach and recover the accumulation due from the establishment by concerned RO/SRO. Appropriate directions may be issued to the concerned office in this regard.

II. Sahara India Finance and Investment Private Limited (Date of incorporation – 1990) - ROC Mumbai. The factual position is M/s Sahara India Finance & Investment Pvt Ltd. As per RO Kandivali letter, the establishment was originally incorporated on 02-02-1990 as M/s Sahara India Housing Corporation Ltd. and is registered from Maharashtra Malad (East) under the jurisdiction of RO Kandivali. The compliance position from date of set-up onwards needs to be verified from RO Kandivali. Since the establishment is reportedly complying in UP/LKO/13539 PF Trust, without seeking any separate exemption/relaxation, thus immediate action is liable to be taken to attach and recover the accumulations due from the establishment from the concerned RO/SRO.

III. Sahara Sanchar Limited (Date of incorporation – 1997) – ROC West Bengal & ROC Maharashtra. The factual position is originally registered from ROC Maharashtra vide No. 11-112410 of 1997 but CLB gave registration for change of state dated 03-11-2006 through special resolution of the company and was registered from ROC West Bengal. The compliance position from date of set-up onwards needs to be verified from RO Kandivali. Since the establishment is reportedly complying in UP/LKO/13539 PF Trust, without seeking any separate exemption/relaxation, thus immediate action is liable to be taken to attach and recover the accumulations due from the establishment from the concerned RO/SRO.

IV. Sahara Housing Investment Corporation Limited (Date of incorporation – 2004) - The factual position is the company was originally incorporated on 07-04-2004 as "Sahara India Trustee Company Ltd." from ROC Maharashtra, Mumbai vide notification no. G.S.R.507(E) dated 24-06-1985 vide SRN A70219092 dated 05-10-2009, the name of the company was changed to "Sahara Housing Investment Corporation Ltd" w.e.f. 05-10-2009. The compliance position from date of set-up onwards needs to be verified from concerned RO/SRO where the primary activity of the establishment is carried out. Further the establishment is reportedly complying in UP/LKO/13539 PF Trust, without seeking any separate exemption/relaxation, thus immediate action is liable to be taken to attach and recover the accumulations due from the establishment from the concerned RO/SRO. Appropriate directions may be issued in this regard to concerned RO/SRO.
V. Sahara Q Gold Mart Limited (Date of incorporation - 2012) - The factual position is, as per RO Kandivali letter no. 614 dated 01-10-2014 the establishment was incorporated on 12-01-2012 and is reportedly complying in Sahara Employees Contributory PF Trust under code no. UP/LKO/13539 without obtaining any separate exemption/relation from the competent authority in this regard. The compliance position from date of set-up onwards needs to be verified from the concerned RO/SRO, where the primary activity of the establishment is carried out. Further, immediate action is liable to be taken to attach and recover the accumulations due from the establishment from the concerned RO/SRO.

RO Kandivali report is silent regarding the compliance position of following establishment:

I. Sahara India Medical Institute Limited (Date of incorporation - 1997) - The factual position is that Sahara India Medical Institute Limited was incorporated on 03-07-1997 from ROC Mumbai. Since the establishment is registered from ROC Mumbai and its primary activity pertains to Maharashtra, the compliance position from date of set-up onwards is liable to be verified from the concerned RO/SRO. No details regarding coverage status of the establishment has been given by RO Kandivali.

In respect of Sahara India TV Network, RO Kandivali has stated that the unit has one office of the establishment at Mumbai. The address is CTS-40/44, S V Road, Goregaon (West) Mumbai - 400062. No evasion has been reported by RO Kandivali. As per RO Kandivali Sahara India TV Network is complying under UP/LKO/28462.

B. Under ACC Maharashtra & Chattisgarh

Regional Office Bandra has furnished the report of the establishments of Sahara Group of companies covered from RO, Bandra (Mumbai). In Sahara Worldwide Ltd (MH/BAN/128720) no evasion has been reported by the RO. In Sahara Agriculture Organic Farming Ltd (MH/BAN/128773) no evasion has been reported by the RO. In Sahara Global Mastercraft Ltd (MH/BAN/129016) no evasion has been reported by the RO. In Sahara Global Design Studio Ltd (MH/BAN/129019) no evasion has been reported by the RO. In Sahara India Tourism Development Corporation Ltd (MH/BAN/129022) no evasion has been reported by the RO. In respect of Sahara India CAPSAC Ltd (MH/BAN/128086) dues of Rs. 54878 has been pointed out. RO Bandra has not reported the compliance position regarding Sahara Mutual Fund.

12. Under ACC Andhra Pradesh, Telengana & Orissa: RO Hyderabad has reported in its report dated 07-07-2014 for the period 04/2013 to 03/2014 that no evasion has been found regarding Sahara Housing Finance Corporation Ltd covered from RO Hyderabad (AP/HYP/28083).

13. Further it is to submit that information has been collected regarding 617 companies/establishments of Sahara Group which are incorporated from various ROCs. Out of 617 Establishments the addresses of 19 establishments have been mentioned in the ROCs and the concerned RO/SROs have been requested to take necessary action to explore the possibility of coverage. As regard, 186 establishments the concerned Regions have been requested to collect the addresses from the office of the Registrar of Companies and take necessary action to explore the possibility of coverage. Further compilation work of rest of companies/establishments is going on. The details of 205 establishments/companies for which letters have been issued to concerned Regions is given below:
<table>
<thead>
<tr>
<th>Sl. NO.</th>
<th>Name of Establishment</th>
<th>ROC</th>
<th>Certificate of incorporation number</th>
<th>Year of Issue</th>
<th>Date of incorporation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sl. NO.</td>
<td>Name of Establishment</td>
<td>ROC</td>
<td>Certificate of incorporation number</td>
<td>Year of Issue</td>
<td>Date of incorporation</td>
</tr>
<tr>
<td>--------</td>
<td>----------------------------------------</td>
<td>-------------</td>
<td>--------------------------------------</td>
<td>---------------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>49</td>
<td>Sharone Development &amp; Leasing Pvt. Ltd.</td>
<td>Mumbai</td>
<td>11-106261</td>
<td>1997</td>
<td>03.03.1997</td>
</tr>
<tr>
<td>Sl. NO.</td>
<td>Name of Establishment</td>
<td>ROC</td>
<td>Certificate of incorporation number</td>
<td>Year of Issue</td>
<td>Date of incorporation</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------</td>
<td>-----</td>
<td>-------------------------------------</td>
<td>---------------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>Sl. NO.</td>
<td>Name of Establishment</td>
<td>ROC</td>
<td>Certificate of incorporation number</td>
<td>Year of Issue</td>
<td>Date of incorporation</td>
</tr>
<tr>
<td>--------</td>
<td>------------------------</td>
<td>-----</td>
<td>-------------------------------------</td>
<td>---------------</td>
<td>----------------------</td>
</tr>
<tr>
<td>100</td>
<td>Eric Development &amp; Leasing Pvt. Ltd.</td>
<td>Mumbai</td>
<td>11-103775</td>
<td>1996</td>
<td>05.11.1996</td>
</tr>
<tr>
<td>Sl. NO.</td>
<td>Name of Establishment</td>
<td>ROC</td>
<td>Certificate of incorporation number</td>
<td>Year of Issue</td>
<td>Date of incorporation</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------</td>
<td>-----</td>
<td>--------------------------------------</td>
<td>---------------</td>
<td>----------------------</td>
</tr>
<tr>
<td>111</td>
<td>Mahaaranja Reality &amp; Development Pvt. Ltd.</td>
<td>Mumbai</td>
<td>11-106250</td>
<td>1997</td>
<td>03.03.1997</td>
</tr>
<tr>
<td>Sl. NO.</td>
<td>Name of Establishment</td>
<td>ROC</td>
<td>Certificate of incorporation number</td>
<td>Year of Issue</td>
<td>Date of incorporation</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------</td>
<td>-----------</td>
<td>--------------------------------------</td>
<td>--------------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>Sl. NO.</td>
<td>Name of Establishment</td>
<td>ROC</td>
<td>Certificate of incorporation number</td>
<td>Year of Issue</td>
<td>Date of incorporation</td>
</tr>
<tr>
<td>--------</td>
<td>---------------------------------------</td>
<td>-----------</td>
<td>-------------------------------------</td>
<td>---------------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>168</td>
<td>Raghu Reality &amp; Leasing Pvt. Ltd.</td>
<td>Mumbai</td>
<td>11-106251</td>
<td>1997</td>
<td>03.03.1997</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name of Establishment</td>
<td>ROC</td>
<td>Certificate of incorporation number</td>
<td>Year of Issue</td>
<td>Date of Incorporation</td>
</tr>
<tr>
<td>--------</td>
<td>------------------------------------------</td>
<td>------</td>
<td>-------------------------------------</td>
<td>---------------</td>
<td>----------------------</td>
</tr>
<tr>
<td>195</td>
<td>Sahara Oceania Property Pvt. Ltd.</td>
<td>West Bengal</td>
<td>U45400WB2007PTC119271</td>
<td>2007-08</td>
<td>05.10.2007</td>
</tr>
<tr>
<td>196</td>
<td>Sahara New Dream Property private Ltd.</td>
<td>West Bengal</td>
<td>U45400WB2007PTC119394</td>
<td>2007-08</td>
<td>09.10.2007</td>
</tr>
<tr>
<td>197</td>
<td>Sahara Milestones Infrastructure Pvt.ltd.</td>
<td>West Bengal</td>
<td>U45400WB2007PTC119270</td>
<td>2007-08</td>
<td>05.10.2007</td>
</tr>
<tr>
<td>199</td>
<td>Sahara City Development Pvt. Ltd.</td>
<td>West Bengal</td>
<td>U45400WB2007PTC119390</td>
<td>2007-08</td>
<td>09.10.2007</td>
</tr>
</tbody>
</table>
14. Reports from the various offices under respective ACCs are still awaited. The details are as under:

<table>
<thead>
<tr>
<th>ACC (ZONE)</th>
<th>OFFICE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Andhra Pradesh, Telengana &amp; Orissa</td>
<td>KUKUTAPALLY, PATANCHERU, SIDDIPET, KARIMNAGAR, WARANGAL, BEHRAMPUR</td>
</tr>
<tr>
<td>Gujarat &amp; Madhya Pradesh</td>
<td>BHAJURCH</td>
</tr>
<tr>
<td>Haryana &amp; Rajasthan</td>
<td>YELAHANKA, CHIKMANGALORE, MYSORE, SHIMOGA, HUBLI, RAICHUR</td>
</tr>
<tr>
<td>Karnataka &amp; Goa</td>
<td>AKOLA, KOLHAPUR, SHOLAPUR, VASHI, NASIK</td>
</tr>
<tr>
<td>Maharashtra &amp; Chattisgarh</td>
<td>AMBATUR, SALEM, TIRUNAVELI, NAGERCOUL, TAMBARAM, KOCHI, KOTTAYAM, KOZIKIDE, KOLLAM</td>
</tr>
<tr>
<td>Tamil Nadu &amp; Kerala</td>
<td>RANCHI, DARJEELING, SHILONG</td>
</tr>
<tr>
<td>West Bengal, NER &amp; Jharkhand</td>
<td></td>
</tr>
</tbody>
</table>

Page 35 of 166

1. M/s Jai Prakash Associates Ltd., was incorporated as Pvt. Ltd., company in 1979. M/s Jai Prakash Associates Ltd., (DL/8572), JA House, 63, Vasant Vihar, New Delhi-110057 is covered under the EPF & MP Act w.e.f. 01.11.1980 and granted relaxation under Para 79 of the EPF Scheme, 1952 w.e.f. 01.08.1987. The establishment was granted exemption u/s 17(1)(a) of the Act vide notification no. Part-II, Section 3, Sub-Section (II) of the Gazette of India, New Delhi dated 30.06.2009. Two other subsidiaries namely M/s Jai Prakash Hydro Power Ltd., (DS/21232) and M/s J.P. Power Ventures Ltd., (DS/21233) were participating in the Jai Prakash Associate EPF Trust as separate units till only with the permission of RPFC. No order as regards to relaxation/exemption was issued in respect of these establishments.

2. Later on, M/s J.P. Power Ventures Ltd., (DS/21233) merged with M/s Jai Prakash Hydro Power Ltd., (L/21232) and renamed as M/s J.P. Power Ventures Ltd., as per the orders of the High Court. M/s Jai Prakash Hydro Power Ltd., continued participating in the EPF Trust of M/s J.P. Associates. As per order passed by High Court of Allahabad on 27.05.2009 the amalgamation of M/s Jaypee Hotel Ltd (DS/6701), M/s Jaypee Cement Ltd., M/s Jai Prakash Enterprises Ltd., (DS/5768) and M/s Gujarat Anjan Cement Ltd., (GJ/25733) was allowed and on the basis of the High court Order, the RPFC vide Office Order dated 18.03.2010 allowed the compliance of above 4 establishments with M/s Jai Prakash Associates Trust. Similarly, further permission was granted to continue the EPF Trust of M/s Jaypee Hotels in addition to the EPF Trust of Jai Prakash Associates and relaxation granted to M/s Jaypee Hotels was withdrawn. Now Jaypee Hotels Ltd. Is complying separately with PF code no. DS/6701 (M/s Siddharth Inter-continental Hotels Pvt. Ltd.,) in r/o 1656 employees as per ECR of 04/2014 and 1420 employees in the month of Nov 2014 as an Un-exempted establishment.

3. As per compliance Audit for the period 2012-13, there were 20285 permanent employees and 4819 employees are contractual workers are PF subscribers as on March 2014 in their two units M/s J.P. Associates and M/s J.P. Power Ventures Ltd. M/s Jai Prakash Associates Ltd has 37 sites/offices in all over India. Similarly M/s Jaiprakash Power Ventures Ltd (DS/21232) has 7 branches/sites/offices in all over India. During the audit report for the year 2010 total number of contractors (independently covered) was 6 and their no. of employees were 8067.
4. With reference to the Head Office letter no. E-III/18(1)04/Sub-Committee/Vol.II/3279 dated 09.05.2014 It was noticed from the extract of the Annual Report for the F. Year 2012-13 of M/s Jai Prakash Associates Ltd., downloaded from the website of the Company, that it has its operations, through 17 subsidiaries 05 joint venture subsidiaries and 30 Associate Companies in almost all the political states and these companies may or may not be complying in the Trust of main company. Total 114 units/establishments/ subsidiaries & associated companies were reported linked with M/s J.P. Associates Ltd.

5. As directed by the Head Office vide letter no. Exem/Misc/2014/Exemption/7655 dated 01.07.2014 the compliance position for the year 2013-14 at first instance and report the site-wise employees-wise details of evasion, if any in the prescribed form. However, if evasion is found in any establishment/branch, they may be asked to ascertain full employee-wise dues evaded by the branch for the period prior to 2013-14. A squad of Eos headed by RPFC-II/APFC. Branch/site/Company-wise inspection start date was fixed on 12.07.2014. Physical verification be conducted by Squad member on the first day of visit and list of employees along with their PF account numbers be prepared, thereafter, books of accounts & records be verified thoroughly.

6. Office of ACC (DL & UK) issued DO letters to all Zonal ACCs on 03.07.2014 and also emailed on 04.07.2014 for the immediate compliance of instruction issued by Head Office. Reminders were issued on 12.08.2014 & 26.08.2014, 12.09.2014, 14.10.2014 & 12.01.2015.

7. RO Shimla furnish the evasion report amounting to Rs.35.74 Lacs regarding M/s Jaypee Himachal Cement Plant (DS/8572), M/s Karcham Wantoo HE Project, Kinnaur(HP/5116), M/s J.P. University, Wakanaghat (HP/2736), M/s Jaypee Polytechnic & Training College, Hamirpur(HP/2736). They initiated inquiry u/s 7A of the Act against M/s J.P. University, Wakanaghat (HP/2736), & M/s Jaypee Polytechnic & Training college (HP/2736). They also requested RPFC, Delhi (South) to initiate inquiry u/s 7A against M/s Jai Prakash Associate Ltd (DS/8572) to determine the dues to look into the aspect of wage structure and transport contractor, whose contract & records are maintained at Head quarter of the establishment at Delhi
8. SRO Noida vide their email dated 16.10.2014 furnished the report of evasion only for the month of July 2014 in respect of M/s Jaypee greens (Gr. Noida), M/s Sport City (Dankaur), M/s Jaypee Health care Ltd, Noida (UP/58283), M/s Jaypee Infratech Ltd., Noida (UP/44057) on the total wages of Rs. 19,92,255/- . SRO Noida also reported the PF evasion in respect of 504 employees on wages of Rs. 19,92,355/- in M/s Jai Prakash Associate Ltd., (DS/8572) for the month of July 2014 only. The OIC, Noida was requested vide letter no. ACC/DLS/Compl/JAL(646)2014/Vol.III/1584 dated 07.11.2014 to furnish the report of evasion for a whole F. year 2013-14 in prescribed proforma as prescribed by HO.. Their report on evasion is still awaited. It is expected that the evasion of Rs. 10, 20,459/- only for the month of July 2014 from the SRO Noida.


10. RO, Barkatpura, Hyderabad (AP) vide their letter AP/RO/Hyd./RC-II(C&R)/Coord/2014 dated 04.08.2014 informed that the establishment engaged 11 Expatriate Employees (International Worker) from the contractor establishment. M/s Robbins Tunneling and Trenchless Technology (India) Pvt. Ltd. (DL/CPM/31263) and M/s Coastal Projects Limited (OR/BBS/6003). The compliance verification from RO Delhi (north) and RO Bhubneshwar is pending.

11. RO, Dehradun vide their letter dated 08.09.2014 informed the evasion report regarding M/s Jaypee Hydroelectric Project, Vishnuprayag, Joshimath, which was reported compliance to code no. DL/21232 at RO Delhi (South). RO Dehradun provided the evasion details regarding 57 contractor establishments for an evasion of Rs. 12.78 Lac.

12. The evasion of Rs. 72.14 Lac detected in or in connection with the work of M/s J.P. Associates Ltd.

13. Reports are still pending from the ACC (UP & BR), ACC(GJ & MP), ACC(MH & CH) and RO Delhi (South).

14. Further developments of the investigation will follow.
STATUS REPORT ON COMPLIANCE POSITION OF
U P DRUG & PHARMACEUTICALS CO LTD (UPDPL) (UP/LKO/7672)

1. M/s U P Drug & Pharmaceuticals Co Ltd (UP/LKO/7672) is Government of Uttar Pradesh undertaking under the Administrative control of Health Department, UP Government. M/s U P Drug & Pharmaceuticals Co Ltd is a sick company and is registered under BIFR as case no. 530/92. BIFR by order dated 20-08-1992 declared UPDPL as a sick industrial company and appointed IDBI as an operating agency with directions to IDBI to prepare any rehabilitation scheme for revival of the sick company. At present the rehabilitation scheme for revival of UPDPL is pending for consideration before BIFR.

2. The establishment defaulted on the PF dues for the period from 04/2008 to 04/2010 during the 7A enquiry it was found that the instead of Rs. 2,58,97,109/- the establishment had deposited a sum of Rs. 1,65,83,142/- only leaving a balance of Rs. 93,13,967/- to be paid. Hence an amount of Rs. 93,13,967/- was determined as dues payable by the establishment and an assessment order was issued. The establishment did not make the payment despite the assessment order, so 8-F attachment was issued and the amount of Rs. 93,13,967/- was recovered through bank attachment.

3. The establishment which was facing acute financial crisis as per its version and it was not in a position to disburse the salary for the period February 2011 and September 2011 to March 2014. As the establishment M/s U P Drug & Pharmaceuticals Co Ltd defaulted in the deposit of PF dues for the period February 2011, April 2011 to March 2014. 7A was initiated and an amount of Rs. 4,06,41,041.00 was determined as dues payable by the establishment and an assessment order was issued. The establishment did not deposit the assessed dues of Rs. 40641041.00 so 8-F order was issued. A sum of Rs. 1,28,544.00 could be recovered through attachment. As only this much amount was available in the bank account.

4. The establishment has not deposited the PF amount for the period April 2014 to December 2014, hence a 7A enquiry for the said period has been initiated and date fixed for hearing is 04-02-2015.
M/s UP State Road Transport Corporation Ltd. is a Government of Uttar Pradesh undertaking under the administrative control of Transport Ministry of UP Government. In the jurisdiction of SRO Lucknow UP State Road Transport Corporation Ltd. is complying under six different codes under the Employees' Provident Fund & Miscellaneous Provisions Act 1952.

1. UP State Road Transport Corporation Ltd. (UP/LKO/767):
   The above noted establishment is complying as an unexempted establishment under the Employees' Provident Fund & Miscellaneous Provisions Act 1952. It has a strength of 854 members as per the ECR.

2. UP State Road Transport Corporation Ltd. (UP/LKO/768):
   The above noted establishment is complying as an un-exempted establishment under the Employees' Provident Fund & Miscellaneous Provisions Act 1952. It has a strength of 745 members as per the ECR.

3. UP State Road Transport Corporation Ltd. (UP/LKO/769):
   The above noted establishment is complying as an un-exempted establishment under the Employees' Provident Fund & Miscellaneous Provisions Act 1952. The City Bus Service of Lucknow of the Road Transport Corporation is also complying in this code no. UP/LKO/769 has a strength of 2007 members as per the ECR.

4. UP State Road Transport Corporation Ltd. Sitapur (UP/LKO/770):
   The above noted establishment is complying as an un-exempted establishment under the Employees' Provident Fund & Miscellaneous Provisions Act 1952. UP/LKO/770 has a strength of 1284 members as per the ECR.

5. UP State Road Transport Corporation Ltd. Raebareli (UP/LKO/773):
   The above noted establishment is complying as an un-exempted establishment under the Employees' Provident Fund & Miscellaneous Provisions Act 1952. UP/LKO/773 has a strength of 517 members as per the ECR.

6. UP State Road Transport Corporation Ltd. (UP/LKO/774):
   The above noted establishment is complying as an un-exempted establishment under the Employees' Provident Fund & Miscellaneous Provisions Act 1952. Various divisions like Car Section, Regional Workshop, and Regional Office are complying under this code no. UP/LKO/774 has strength of 662 members as per the ECR. A 7-A with regard to complaint of Sri Raghunath Prasad Srivastava, a retired employee of the UP State Road Corporation Ltd. is going on. Next date fixed in the case is 27-01-2015.

-------

Page 40 of 160
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 41 of 160
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 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 proposals in respect of establishments indicated in Annexure-3F to the Appropriate Government on behalf of the Central Board for grant of exemption.
ANNEXURE-3A

S.K. Srivastava
Joint Secretary

Tel.: 23710178

D.O.No.: 5-550215/8/2007-SS.I

April 3, 2008

Dear Sir,

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 58 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 58 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 case 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. Srivastava

Shri A. Ramaswamy,
Central Provident Fund Commissioner,
Employees' Provident Fund Organisation,
New Delhi-110066.
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 standardized forwarding letter may be devised mentioning the requisite check points in a systematic manner. Revised ten-point check list 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 CBF, EPF has delegated powers to CPFC for recommending exemption cases to the Central Government. EPFC'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,

Sri A. Vishwanath, 
Central Provident Fund Commissioner, 
Bhawanshik Kendri Bhawan, 
Bhikaji Cama Place, 
New Delhi-110 066.

GURJOT KAUR
Tax 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 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, 19527 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, 19527 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?
Item No. 36 Authorizing the Committee on Exempted Establishments (A Sub-Committee of the Central Board) for consideration of the proposals for grant of exemption to the establishments subject to ratification.

36.1 Proposals for grant of exemption to establishments from the operation of the Employees' Provident Fund Scheme, 1952 under Section 17(1)(a) Employees' Provident Funds & Miscellaneous Provisions Act, 1952 and under Section 17(2) of the Act read with Paragraph 27A of the Employees' Provident Fund Scheme, 1952 received from field offices are examined in the Head Office with reference to the guidelines on the subject issued from time to time.

36.2 Section 17(1) of the Act stipulates 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".

36.3 Once the proposals are found to be complete in all respects, the same are placed before the Central Board for consideration and recommendation to the Appropriate Government for grant of exemption and notification thereof within such time limit as may be specified in the Scheme.

36.4 Once the proposals are considered and approved by the Central Board, they are forwarded to the Appropriate Government with the recommendation for grant of exemption and notification in the Official Gazette.

36.5 Clause (ea) was inserted in Rule 4 of Part-A of Fourth Schedule to the Income-tax Act, 1961 vide Finance Act, 2006 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 EPF & MP Act, 1952; and

b) Which have been exempted under Section 17 of the EPF & MP Act, 1952 from the operation of any scheme framed therein.

36.6 It was also provided that the funds approved prior to 31.03.2006 shall not be eligible for Income-tax benefit if they did not satisfy the conditions set out in clause (ea) of Rules 4 by 31.03.2007. Accordingly, EPFO was required to take necessary action in respect of the funds recognized under the Income-tax Act on or before 31.03.2006 and who did not satisfy the conditions stipulated in clause (ea) of Rule 4 of Part 'A' of Fourth Schedule to the Income-tax Act. The time period given in the statute was initially for one
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.

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.

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 and some are at the level of field offices. The processing of the proposals takes time as the same are to be given complete shape in consultation with the field offices before placing the same to the Central Board for consideration.

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 routed through the Central Board only. The said direction is placed at Annexure 36-A.

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.

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.

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.

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 (CBT, EPF) was held under the Chairmanship of Shri Oscar Fernandes, 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 PK Pujari, AS & FA
   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 Shashank Saxena, Director
   Ministry of Finance, Government of India
5. Shri Animesh Bharti, Director (S)
   Ministry of Labour & Employment
   Government of India, New Delhi
6. Shri K.K. Jalan,
   Central PF Commissioner
7. Shri JP Chowdhary
8. Shri Sharad Patil
9. Shri Ravi Wig
10. Dr. UD Choubey
11. Shri Badish Jindal
12. Shri BP Pant
13. Shri Sushanta Sen
14. Shri G.P. Srivastava
15. Dr Ram Taneja
16. Shri SS Patil
17. Shri Virijesh Upadhyay
18. Shri M Jagdeeshwara Rao
19. Shri Ram Kishore Tripathy
   (vice Shri AD Nagpal)
20. Shri DL Sachdeva
21. Shri Ashok Singh
22. Shri Krishna Chakraborty
    (vice Shri Shankar Saha)
23. Shri Raman Pandey

Central representatives

Employers' representatives

Employees' representatives
24. Shri AK Padmanabhan
25. Shri Prabhakar J Banasure

26. Shri Sanjay Prasad, Principal Secretary (Labour & Employment), Gujarat
27. Shri S.S. Randawa, ALC, Labour Department, Punjab
28. Shri V.S. Arya, Joint Labour Commissioner, Delhi
29. Shri Girij Raaj 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. Sh K Suresh
   Minister of State for Labour & Employment
   Vice Chairman

2. Dr G Sanjeeva Reddy
   Employees representative

3. Principal Secretary (Labour), Madhya Pradesh
4. Principal Secretary (Labour), Uttar Pradesh
5. Principal Secretary (Labour), Tamil Nadu
6. Principal Secretary (Labour), Kerala
7. Principal Secretary (Labour), Maharashtra
8. Principal Secretary (Labour), Chandigarh
9. Principal Secretary (Labour), Haryana
10. Principal Secretary (Labour), Karnataka
11. Principal Secretary (Labour), Madhya Pradesh
12. Principal Secretary (Labour), West Bengal

The list of the officers of the Employees' PF Organisation who attended the meeting is appended as Annexure A to these minutes.

At the outset, CPFC welcomed the Chairman and Members. The Board observed two minutes' silence in memory of former Chairman of the CBT, EPF and Hon'ble former Union Minister of Labour & Employment, Shri Sis Ram Ola ji. A condolence message to be sent to the family of Shri Ola was also adopted by the Board.

Thereafter, Board welcomed first time members to the Board s/Shri Prabhakar J Banasure, Virijesh Upadhyay, employees' representatives, SS Patil, employers' representatives of state Governments of Rajasthan and Himachal Pradesh.

The agenda items were, thereafter, taken up for discussion.
Item No. 1: Confirmation of the minutes of 201st CBT meeting held on 25.02.2013

The minutes of the meeting circulated on 08.03.2013 were confirmed by the Board.

Item No. 2: Action Taken Statement in respect of decisions taken upto the 201st CBT meeting held on 25.02.2013.

2.1 Noted.

2.2 Noted.

2.3 Noted. Shri Ravi Wij stated that Permanent Account Numbers need to be issued urgently to facilitate extension of PF benefits to all especially peripatetic workers. It was assured that the matter will be looked into. Secretary (L&E) informed that EPFO has already been instructed to come up with a timeline for this purpose.

2.4 to 2.15 Noted.

2.16 Noted. Shri M. J. Rao stated that he has been repeatedly requesting amendments in Section 6C of the Act to extend medical benefits to EPF members. It was informed that comprehensive amendments to the Act are under consideration of the Ministry and the proposal will be suitably considered at the time of finalisation of comprehensive amendments.

S/Shri M. J. Rao, OL Sachdeva and Ramya Pandey raised the issue of extension of PF benefits to contractual employees of Air India. They informed that many of such employees have been extended ESI benefits but not the EPF benefits. Secretary (L & E) directed ACC(C) to examine the issue and take necessary action on an urgent basis.

Item No. 3: Purchase of ready built office space and residential apartments to be constructed by NBCC (Govt. of India enterprise) at East Kidwai Nagar, New Delhi.

The Board approved the agenda as contained in the memorandum. A few members, however, stated that such proposals should have prior approval of the Central Board. They also pointed out that meeting of the Board are not held regularly. The members were informed that since time bound action was required to be taken in the matter and there was no time to go through all the formalities beforehand, action was taken after obtaining the approval of the then Chairman, Executive Committee and Chairman, CBT.

Item No. 4: Recovery of excess amount of Pension drawn by Shri Sukhdeo Sharma Madhup, UDC (Retd), Patna from 01.02.2003 onwards.

CPFC informed that a revised agenda has been circulated on the table today. EPFO was instructed to see if there was any angle of collusion and to take suitable action if case was made out. EPFO was also directed to investigate if similar cases were in existence. It was also decided that strict instructions should be issued so that such cases do not recur.
The Board approved the agenda as contained in the revised memorandum.

Item No. 5: Reconstitution of Executive Committee - Election of the representatives of employers' and employees' 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:-

<table>
<thead>
<tr>
<th>SI No.</th>
<th>Name of the Member</th>
<th>Representing</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Dr G Sanjeeva Reddy</td>
<td>Employees</td>
</tr>
<tr>
<td>2.</td>
<td>Shri M J Rao</td>
<td>Employees</td>
</tr>
<tr>
<td>3.</td>
<td>Shri AD Nagpal</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Dr UD Choubey</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Sh Badish Jindal</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Shri Ravi Wig (for the first term of two and a half years)</td>
<td>Employers</td>
</tr>
<tr>
<td></td>
<td>Sh Sharad Patil</td>
<td>(to replace Shri Ravi Wig for next term of two and a half years)</td>
</tr>
</tbody>
</table>

Item No. 6: Reconstitution of other non-statutory sub-committees of Central Board of Trustees, Employees' Provident Fund.

The Board authorized the Chairman to nominate, government representatives and domain 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 Ram Tarneja</td>
<td>EMPLOYERS</td>
</tr>
<tr>
<td>2.</td>
<td>Shri J.P. Chowdhary</td>
<td>EMPLOYERS</td>
</tr>
<tr>
<td>3.</td>
<td>Dr G Sanjeeva Reddy</td>
<td>EMPLOYERS</td>
</tr>
<tr>
<td>4.</td>
<td>Shri P.J. Banasure</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 Virjesh Upadhya</td>
<td>EMPLOYERS</td>
</tr>
<tr>
<td>4.</td>
<td>Shri DL Sachdeva</td>
<td>EMPLOYERS</td>
</tr>
</tbody>
</table>
COMMITTEE ON EXEMPTED ESTABLISHMENTS
1. Shri B.P. Pant
2. Shri Susanta Sen
3. Shri A.K. Padmanabhan
4. Shri Ashok Singh

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 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.


The Board considered the agenda note.

Shri JP Chaudhary made following points:

i. Lot of amount is locked up in disputes and litigation is pending on them.
ii. PSUs account for a larger share of the default and some special recovery should be thought of to address this.
iii. Singapore CPF has a scheme where CPF provides housing benefits to its PF members. For this purpose EPF delegation had visited Singapore to study the same few years ago. EPFO should think of a Scheme on these lines.
iv. It may be ascertained whether a case exists for reducing Administrative Charges.
v. Permanent account number for PF members is required urgently.

Shri M.J. Rao made following points:

i. Huge amount of arrears, especially the Not Immediately Realisable (NIR) category is a cause of concern.
ii. The Board had earlier recommended that High Courts be approached for setting up special benches for EPF related matters; there has been no progress in the matter.
iii. There should be no pendency in settlement of pension cases, especially death claims.
iv. 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.
v. Growth in funds invested was declining. This needs to be analysed and put up before the Board.

Shri Ashok Singh made following points:-

i. The benefits in death cases be expedited;

ii. The nomination of the members needs to be collected at the time they become Provident Fund members.

iii. Rate of growth in membership is very low vis-a-vis the growth in number of establishments covered. This needs to be looked into.

iv. The information about membership should be indicated in three categories viz. contributing/non-contributing/inoperative.

v. Unique no. for PF members should be issued on priority.

vi. EPFO should go for universal number and centralisation of database.

Shri A.K. Padmanabhan made following points:-

i. Pension cases need to be handled in a better manner.

ii. Exempted establishments need to be monitored regularly.

iii. Arrears are a cause for concern and needs to be dealt with on priority.

Shri D.L. Sachdeva stated that the details of inoperative accounts are not furnished in the Annual Report. Sri Ramamurthy stated that the Advocate's remuneration is very less and because of this they do not take interest in PF cases. The fee needs to be revised.

Responding to members' observations, CPFC assured that pension processing is being revamped. Generally, claims settlement rate has improved and much better picture shall emerge in the report for subsequent years. Further, the software for monitoring exempted establishments has been released on 12.01.2014 and it is expected to considerably improve the process. CPFC also informed the Board that the issue of permanent PF account number to members and centralisation of accounts is under active consideration and an update status would soon be provided to the Board.

Secretary (L & E) made the following observations:-

I. The issue as to whether outstanding EPF dues can be brought under SARFAESI Act (The Securitization and Reconstruction of Financial Assets and Enforcement of Securities Act, 2002) may be taken up with the Department of Financial Services (DFS), Ministry of Finance.- (MoF).

II. It may be ascertained 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.
III. In order to ensure the PSUs do not default in remittance of PF dues, the matter requires to be taken up with the concerned administrative Departments as well as with Ministry of Finance.

IV. As regards providing housing to the members, the US law for HOPA 1995 may also be studied alongwith the provisions enforced by the Singapore PF authorities.

V. Specific timelines be fixed for claim settlement pertaining to death cases.

VI. Special campaign may be organised for an early settlement of Court cases on arrears.

VII. The matter of inoperative accounts requires urgent attention. It is the liability of EPFO to identify the members, especially of those establishments which have either been closed or are under liquidation, and settle their claims. A special drive may be launched for this purpose.

VIII. Service level bench-marks may be fixed for all major items of work of EPFO and the process of service delivery should be simplified.

IX. The timeline for grievance redressal should be improved further.

X. Coverage of newly identified establishments should be monitored closely so as to increase compliance and reduce the gap in coverage of eligible employees.

XI. The issue of declining growth of funds invested should be analysed and put up before FIAC.

XII. The criteria for granting exemption should be revisited.

Intervening in the discussions, Chairman informed the Board that revision of statutory wage ceiling is under active consideration of Government and the issue of reduction in administrative charges will be considered after the wage ceiling is increased. He also stated that it is being contemplated whether a mechanism can be worked out for companies to self declare their PF liabilities in respect of all employees on their rolls and pay the dues electronically every month. Chairman requested the members to consider the possibility of a Housing Scheme for the provident fund members by taking additional contribution from them so that on superannuation they can be assured of some shelter on the lines of the facility extended by the Singapore Provident Fund. He further observed that the name of the nominee should always be included in the details to be submitted by the member and a system should be put in place so that claims are settled within hours and not days as is the present practice.

With these observations the Board approved the Annual Report 2012-13 of the EPFO.


FA & CAO explained the salient features of the audited Annual Accounts. It was stated that action has already been initiated on all the observations made by the
Comptroller & Auditor General. The matter was deliberated and it was decided to adopt the audited Annual Accounts for the financial year 2012-13 with the following observations of Secretary (L&E):

I. A pro-active effort should be made to locate non-operative accounts.
II. Since, the legal position regarding non-payment of interest in case of inoperative accounts is still not clear, provision may be kept for this purpose.
III. All matters pertaining to legacy in case of accounts should be listed out and placed before the Finance, Investment and Audit Committee which should look into these issues, come out with solution to each problem, fix a time frame for addressing them and monitor its implementation.
IV. All accounts should be updated by 31.03.2014 and adequate provisions should be made for this purpose.
V. The issues required to be taken up with State Bank of India should be listed and action initiated on them. If any issue requires to be dealt with at the level of Department of Financial Services, the same may be brought to the notice of Ministry of Labour & Employment.
VI. Clear SOP should be laid down for withdrawals from inoperative accounts. The Finance, Investment and Audit Committee should monitor and review such withdrawals periodically.
VII. In addition EPFO was advised to include more details on expenditure while submitting these accounts for consideration of the Board.

Item No. 9: Declaration of rate of Interest for the year 2013-14.

The Board considered the agenda item. It also went through the observations raised by the Ministry of Finance. The Board noted that sufficient provisions have already been made in Interest Suspense Account and no amount of interest which is due under inoperative account is being used for deciding the rate of interest on Provident Fund deposits for the year 2013-14. It felt that it would be inappropriate not to give dues to the employees as per the provisions of the Scheme. The Board, therefore, decided to recommend to the Government that Provident Fund account holders be given interest at the rate of 8.75% per annum for the year 2013-14.

Item No. 10: Appointment of a Consultant for Selection of Portfolio Manager, Custodian, Concurrent Auditor and Performance Evaluation of Portfolio Managers

Members of the were apprised that the Hon'ble Minister-cum-Chairman has already nominated Shri Sharad Patil and Dr. G. Sanjeeva Reddy as members of the Committee to select the Consultant. The Board ratified the same. The Board also ratified the earlier action taken by the EPFO in this regard. Secretary (L&E) observed that the terms of reference for selection of portfolio managers should specifically indicate that there is no
conflict of interest to the extent that EPF funds are used for investment in the parent companies of the portfolio managers.

Item No. 11: Pattern of Investment 2008 notified by Ministry of Labour & Employment

The Board took note of the proposal as contained in the agenda.

Item No. 12: Additional Investment Guidelines for 2008 Pattern of Investment

After deliberations, the Board decided to refer the matter to Finance, Investment and Audit Committee for taking appropriate action. AS & FA, Ministry of Labour & Employment observed that investment in SDL category should be restricted to states following prudent financial norms. Further, investment under this category should be evenly distributed.

Item No. 13: Correction of name and date of birth of PF member - Provision in the Application software- Subsequent amendments in the Manual of Accounting Procedure of EPFO

The Board approved the proposal as contained in the agenda.

Item No. 14: Amendment in the Manual of Accounting Procedure, Part II-A for incorporating the revised procedure for settlement of claims

The Board approved the proposal as contained in the agenda with the observation that the name of the nominee should be written in the form as devised for this purpose.

Item No. 15: Increasing the minimum Administrative charges in EPF Administration (Account No.2) & EDLI Administration Account (Account No.22)

The Board approved the proposal as contained in para 15.17 of the agenda.

Item No. 16: List of ineligible cases for waiver of damages rejected by CPFC

The Board took note of the proposal placed before it.

Request for waiver of damages (item No. 17 to 27) - The agenda as contained in item numbers 17 to 27 were approved by the Board with the rider that the waiver would be only in respect of unpaid damages.

Members raised the issue of certain types of industries such as SMEs MSMEs, plantations etc which are outside the ambit of SARPAESI, which was raised earlier and need to have a separate mechanism. It was decided this may be discussed in Finance, Investment and Audit Committee. Secretary (L&E) observed that the idea of forming a joint lenders' forum may be explored in this regard. It was decided that this may be further deliberated in Finance, Investment and Audit Committee.
Item No. 28: 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.

CPFC informed the Board that a supplementary agenda note circulated earlier has also been placed on the table.

It was informed to the Hon’ble Members that in most of the cases which are brought before the Board, the establishments are enjoying the relaxation for years together and the issue is brought before the Board for regularizing the relaxation and recommending to the appropriate Government for a final decision in the matter. After deliberations, it was decided that in all the cases included in the present agenda be recommended to the appropriate Government for taking a decision. The Board also decided that it should be seen that none of these establishments are in default. It was further decided that a detailed SOP for granting exemption should be brought before the Executive Committee for consideration.

As regards Tata Marcopolo Motors Ltd., it was informed that it is the only case which is pending in the office for grant of exemption. No relaxation has been granted earlier. The Board decided that grant of exemption to Tata Marcopolo Motors Ltd. be recommended from the prospective dated 1 January 2009.

With these observations, the Board approved the proposals as contained in the agenda.

Item No. 29: 13th Valuation Report of the Employees’ Pension Fund as on 31.03.2009 - Report submitted by Sh. P.A. Balagopal, Valuer, appointed by the Government

The Board approved the proposal as contained in the agenda.

Item No. 30: Proposal on amendment of Para 32(1) of EPS, 95-Annual Valuation of Employees’ Pension Fund.

The Board decided to continue with annual valuation of the Employees’ Pension Fund.

Item No. 31: Significant action taken by EPFO since the last CBT (201st meeting held on 25th February 2013) - for information

The Board took note of the agenda placed before it.
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 PB3 Rs.15600-39100/- Grade Pay Rs. 6600/- to regular APFCs after completion of 5 years - implementation date 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 Installment facility to defaulting establishments to liquidate dues.

The Board approved the proposal as contained in the agenda.

Item No. 36: Authorizing the Committee on Exempted Establishments (A Sub-Committee of the Central Board) for consideration of the proposal for grant of exemption to the establishments subject to ratification.

The Board approved that the Sub-Committee be authorised 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 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 EDLI 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.38: 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 EPF officers be updated regularly on www.epfindia.gov.in.

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 stake holders could access information through such kiosks directly.

Shri M.J. Rao raised the issue of installation of lift in the SRO Vishakhapatnam. Shri A.K. Padmanabhan stated that the issue of office building for SRO Tambaram needs to be resolved at the earliest.

Shri Raman Pandey raised the issue of PF issues in Kolkata, many of which are exempted establishments and are not paying PF and gratuity dues and holding on to workers money. He also raised the issue of providing Social Security in the form of PF to workers engaged in various shopping malls.
No. Conf.4 (3)2014/Sub-Committees/ 

To

All Members
Central Board of Trustees, EPF

Subject: Reconstitution of Committee on Exempted Establishments, CBT, 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 CBT consisting of the following members:

<table>
<thead>
<tr>
<th>Chairman</th>
<th>CPFC (Ex-officio)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Members</td>
<td></td>
</tr>
<tr>
<td>Central Govt. representative</td>
<td>1) JS&amp;FA, Ministry of Labour &amp; Employment</td>
</tr>
<tr>
<td></td>
<td>2) Director (SS), MOL&amp;E</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>Employees' Representative</td>
<td>1) Shri A.K. Padmanabhan</td>
</tr>
<tr>
<td></td>
<td>2) Shri Ashok Singh</td>
</tr>
<tr>
<td>Convener</td>
<td>ACC (Exemption), EPFO</td>
</tr>
</tbody>
</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 relaxation 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 CPFC).

Yours faithfully,

Additional Central Provident Fund Commissioner (Conl.)
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 CPFC vide Dy. No. 85882 dated 07/03/2014.

10. Guard File.

Additional Central Provident Fund Commissioner (Conf.)
Item No. 6  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-20012/1/2013-S-S-II dated 23.05.2013 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 Executive Committee, CBT (EPF) is placed as item No.3 in this 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 realizing 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 utilization of the Special Reserve Fund.
   vi. To recommend formulation of guidelines for utilization of the Special Reserve Fund.
   vii. Any others work/responsibility 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 EPFO, disbursement of pension etc.
   ii. To consider suggestions/proposals for amendment in the Employees' Pension Scheme, 1995.
(c) **Committee on Exempted Establishments:**

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. For consideration of proposals for grant of exemption to the establishments subject to ratification.

6.5 As these Committees are now required to be reconstituted following composition is proposed:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Sub-Committee</th>
<th>Chairman</th>
<th>Representative of EEs</th>
<th>Representative of ES</th>
<th>Representative of Govt.</th>
<th>Domain Expert</th>
<th>Convener</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.</td>
<td>Finance &amp; Investment Committee</td>
<td>CPFC</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>FA &amp; CAO (EPFO)</td>
</tr>
<tr>
<td></td>
<td>(ex-officio)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B.</td>
<td>Pension Implementation Committee</td>
<td>CPFC</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>ACC (Pension)</td>
</tr>
<tr>
<td></td>
<td>(ex-officio)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C.</td>
<td>Committee on Exempted Establishments</td>
<td>CPFC</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>NIL ACC (Comp.)</td>
</tr>
<tr>
<td></td>
<td>(ex-officio)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

6.6 From time to time, Board had also constituted Sub-Committees for specific purposes as indicated below.

<table>
<thead>
<tr>
<th>S.N.</th>
<th>Name of the Committee</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sub-Committee on study and implementation of XLRI Report</td>
</tr>
<tr>
<td>2.</td>
<td>Sub-Committee on review of Employees Pension Scheme 1995</td>
</tr>
<tr>
<td>3.</td>
<td>Sub-Committee on Workers Capital Trust</td>
</tr>
<tr>
<td>4.</td>
<td>Sub-Committee for monitoring the extension of social security to the construction workers</td>
</tr>
<tr>
<td>5.</td>
<td>Sub-Committee on Strategic Adjustment in Compliance 2001 Programme</td>
</tr>
<tr>
<td>6.</td>
<td>Sub-Committee of the Executive Committee on Building and Construction</td>
</tr>
</tbody>
</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 EPF India, constituted for overseeing the implementation of Phase-I of Computerisation in EPFO. However, CBT, EPF in its 200th meeting held on 7th August 2012 has approved following delegation of powers regarding Computerisation:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Committee on IT Reforms</th>
<th>Chairman</th>
<th>Representative of EEs.</th>
<th>ERS.</th>
<th>Govt.</th>
<th>Domain Expert</th>
<th>Convener</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Committee on IT Reforms</td>
<td>CPFC</td>
<td>01</td>
<td>01</td>
<td></td>
<td>2 (one each from NIC and Deptt. of Information Technology)</td>
<td>ACC(IS)</td>
</tr>
<tr>
<td>2</td>
<td>Committee on Building &amp; Construction</td>
<td></td>
<td>01</td>
<td>01</td>
<td></td>
<td>01</td>
<td>CE(PFD)</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-Committee</th>
<th>Chairman</th>
<th>Representative of EEs.</th>
<th>ERS.</th>
<th>Govt.</th>
<th>Domain Expert</th>
<th>Convener</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Committee on IT Reforms</td>
<td>CPFC (ex-officio)</td>
<td>01</td>
<td>01</td>
<td></td>
<td>2 (one each from NIC and Deptt. of Information Technology)</td>
<td>ACC(IS)</td>
</tr>
<tr>
<td>2</td>
<td>Committee on Building &amp; Construction</td>
<td></td>
<td>01</td>
<td>01</td>
<td></td>
<td>01</td>
<td>CE(PFD)</td>
</tr>
</tbody>
</table>
6.10 A separate proposal shall be placed for constituting the above two committees before the next meeting of the EC.

6.11 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 Exempted Establishments

6.12 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.
### LIST OF THE ESTABLISHMENTS PLACED BEFORE THE 38th MEETING OF THE SUB-COMMITTEE OF CBT, EPF ON EXEMPTED ESTABLISHMENTS

<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>2.</td>
<td>M/s. Mitra S.K. Private-Ltd.</td>
<td>SRO, Park Street</td>
<td>WB/15279</td>
<td>01.05.1993 3(From the date of relaxation)</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>1091</td>
</tr>
<tr>
<td>5.</td>
<td>M/s. SamajKalyanNirmaan Nigam Ltd.</td>
<td>SRO, Lucknow</td>
<td>UP/7486</td>
<td>01.05.1994</td>
<td>27A</td>
<td>Government of India</td>
<td>579</td>
</tr>
<tr>
<td>8.</td>
<td>M/s. India Tourism Development Corporation Ltd.</td>
<td>RO, Delhi (North)</td>
<td>DL/2256</td>
<td>01.11.1967</td>
<td>27A</td>
<td>Government of India</td>
<td>877</td>
</tr>
<tr>
<td>Sl.No</td>
<td>Name of the establishment</td>
<td>Office</td>
<td>Code No.</td>
<td>With effect from</td>
<td>Section/Para</td>
<td>Appropriate Government</td>
<td>No. of members</td>
</tr>
<tr>
<td>-------</td>
<td>--------------------------</td>
<td>--------</td>
<td>----------</td>
<td>------------------</td>
<td>--------------</td>
<td>------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>11.</td>
<td>M/s. IVP Ltd.</td>
<td>RPFC, RO, Bandra</td>
<td>MH/BAN/885</td>
<td>01.05.2010</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>154</td>
</tr>
<tr>
<td>12.</td>
<td>M/s. Mondelez India Foods Ltd. (Formerly known as Cadbury India Ltd.)</td>
<td>RO, Bandra</td>
<td>MH/4258</td>
<td>01.04.1997</td>
<td>27A</td>
<td>Government of India</td>
<td>4395</td>
</tr>
<tr>
<td>19.</td>
<td>M/s. Sangit Kala Mandir Trust</td>
<td>SRO, Park Street, Kolkata</td>
<td>WB/42496</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>20</td>
</tr>
<tr>
<td>20.</td>
<td>M/s. Aditya Marketing &amp; Manufacturing Ltd.</td>
<td>RO, Kolkata</td>
<td>WB/48380</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>12</td>
</tr>
<tr>
<td>21.</td>
<td>M/s. Vasavadatta Services Ltd.</td>
<td>RO, Kolkata</td>
<td>WB/48384</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>4</td>
</tr>
<tr>
<td>Sl.No</td>
<td>Name of the establishment</td>
<td>Office</td>
<td>Code No.</td>
<td>With effect from</td>
<td>Section/Para</td>
<td>Appropriate Government</td>
<td>No. of members</td>
</tr>
<tr>
<td>-------</td>
<td>---------------------------</td>
<td>--------</td>
<td>----------</td>
<td>-----------------</td>
<td>-------------</td>
<td>------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>22.</td>
<td>M/s. Padmavati Investment Limited</td>
<td>RO, Kolkata</td>
<td>WB/48382</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>15</td>
</tr>
<tr>
<td>23.</td>
<td>M/s. Birla Academy of Art &amp; Culture</td>
<td>SRO, Park Street</td>
<td>WB/42494</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>30</td>
</tr>
<tr>
<td>24.</td>
<td>M/s. Precious Services &amp; Consultancy Limited</td>
<td>RO, West Bengal</td>
<td>WB/48436</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>09</td>
</tr>
<tr>
<td>25.</td>
<td>M/s. Jaya Shree Charity Trust</td>
<td>RO, West Bengal</td>
<td>WB/48427</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>22</td>
</tr>
<tr>
<td>26.</td>
<td>M/s. Emami Frank Ross Ltd.</td>
<td>RO, West Bengal</td>
<td>WB/7905</td>
<td>09.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>927</td>
</tr>
<tr>
<td>31.</td>
<td>M/s. Ashok Leyland Ltd.</td>
<td>RO, Nagpur</td>
<td>NG/NAG/23 658</td>
<td>01.06.1991</td>
<td>17(1)(a)</td>
<td>Government of Maharashtra</td>
<td>646</td>
</tr>
<tr>
<td>Sl.No</td>
<td>Name of the establishment</td>
<td>Office</td>
<td>Code No.</td>
<td>With effect from</td>
<td>Section/Para</td>
<td>Appropriate Government</td>
<td>No. of members</td>
</tr>
<tr>
<td>-------</td>
<td>--------------------------------------------------------</td>
<td>-------------------------------</td>
<td>----------</td>
<td>-----------------</td>
<td>--------------</td>
<td>-------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>32</td>
<td>M/s. India Trade Promotion Organization</td>
<td>RO, Delhi (North)</td>
<td>DL/3588</td>
<td>01.01.1992</td>
<td>27A</td>
<td>Government of India</td>
<td>957</td>
</tr>
<tr>
<td>33</td>
<td>M/s. Usha International Ltd.</td>
<td>RO, Delhi (North)</td>
<td>DL/2481</td>
<td>02.06.2008</td>
<td>27A</td>
<td>Government of India</td>
<td>1832</td>
</tr>
<tr>
<td>34</td>
<td>M/s Bank Note Paper Mills India Pvt. Ltd.</td>
<td>SRO Bommasandra</td>
<td>PY/BOM/60 951</td>
<td>From date of notification</td>
<td>27A</td>
<td>Government of India</td>
<td>40</td>
</tr>
<tr>
<td>35</td>
<td>M/s Sanskriti School</td>
<td>RO, Delhi (North)</td>
<td>DL/22939</td>
<td>01.02.2014</td>
<td>27A</td>
<td>Government of NCT of Delhi</td>
<td>191</td>
</tr>
</tbody>
</table>
A. Name of the Establishment : M/s. Guru Nanak Fifth Centenary School
Code No. : UK/20830
No of members : 165
Name of the Office : RPFC, RO, Dehradun
Date from Exemption sought : 01.07.1996
Section/Para under which Exemption sought : 17(1)(a)
Appropriate Government : Government of Uttarakhand

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 RPFC, RO, and 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 28.08.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2000-01, 2003-04 to 2005-06, 2007-08 and 2009-10 to 2013-14.RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.152/- and confirmed the payment made by the establishment.
   > 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. Mitra S.K. Private Ltd.

Code No.: WB/15279
No of members: 1091
Name of the Office: SRO, Park Street
Date from Exemption sought: 01.05.1993 (From the date of relaxation)

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, SRO, Park Street, and Kolkata to Head Office on 16.04.2013. 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 11.06.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2006-07, 2008-09 to 2009-10and 2011-12. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.96/- and confirmed the payment made by the establishment.
   - 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.
C. Name of the Establishment : M/s. Raunaq Automotive Components Ltd.
   Code No. : UP/16621
   No. of members : 379
   Name of the Office : SRO, Bareilly
   Date from Exemption sought : 01.04.1993
   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, SRO, Bareilly to Head Office on 03.01.2014. 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 07.10.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2000-01 and 2012-13 to 2009-10. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.2,398/- and confirmed the payment made by the establishment.
   - 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 Uttar Pradesh. The same was forwarded by RPFC, SRO, Noida to Head Office on 15.04.2013. 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 06.08.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2000-01 to 2008-09. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.904/- and confirmed the payment made by the establishment.
- 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.
E. Name of the Establishment: M/s. U.P. Samaj Kalyan Nirman
Nigam Ltd.

Code No.: UP/7486
No of members: 579
Name of the Office: SRO, Lucknow
Date from Exemption sought: 01.05.1994
Section/Para under which Exemption sought: 27A

Appropriate Government: Government of India

2. The above establishment has submitted the proposal for exemption under Para 27A addressed to Central Government. The same was forwarded by SRO, Lucknow to Head Office on 16.04.2014. 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 30.07.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2001-02, 2008-09, 2011-12 and 2012-13. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.4,567/- and confirmed the payment made by the establishment.
   - 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 addressed to Central Government. The same was forwarded by SRO, Howrah 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 29.08.2014. 

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2005-06 to 2012-13. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.174/- and confirmed the payment made by the establishment.
- 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.
G. Name of the Establishment: M/s. Supreme Petrochem Limited
   Code No.: MH/KND/96477
   No of members: 364
   Name of the Office: RO, Kandivali
   Date from Exemption sought: 01.10.1997
   Section/Para under which Exemption sought: 27A
   Appropriate Government: Central Government

2. The above establishment has submitted the proposal for exemption under Para 27A addressed to Central Government. The same was forwarded by RO, Kandivali to Head Office on 24.03.2008. 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 20.11.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviation in investments made by the Trust during the years 200-08. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.25/- and confirmed the payment made by the establishment.
   ➢ 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. India Tourism Development Corporation Ltd.

Code No.: DL/2256
No of members: 877
Name of the Office: RO, Delhi (North)
Date from Exemption sought: 01.11.1967
Section/Para under which Exemption sought: 27A

Appropriate Government: Government of India

2. The above establishment has submitted the proposal for exemption under Para 27A addressed to Central Government. The same was forwarded by RO, Delhi (North) to Head Office on 28.03.2014. 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 20.11.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2000-01 to 2012-13. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.5731/- and confirmed the payment made by the establishment.
   > 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.

Page 74 of 160
I. Name of the Establishment: M/s. The Municipal Co-op Bank Ltd.
Code No.: MH/7108
No of members: 448
Name of the Office: RPFC, RO, Bandra
Date from Exemption sought: 01.10.2012
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 13.02.2013. 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 23.09.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2000-01, 2002-03, 2003-04, 2005-06, 2006-07, 2009-10 and 2010-11. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.1,238/- and confirmed the payment made by the establishment.
- 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.
3. Name of the Establishment : M/s. Chambal Fertilizers and Chemicals Ltd.
   Code No. : RJ/5161
   No of members : 947
   Name of the Office : RPFC, RO, Kota
   Date from Exemption sought : 01.11.1994
   Section/Para under which Exemption sought : 17(1)(a)
   Appropriate Government : Central Government.

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, Kota to Head Office on 15.01.2009. 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 26.11.2014.

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.
K. Name of the Establishment : M/s. IVP Ltd.

<table>
<thead>
<tr>
<th>Code No.</th>
<th>MH/BAN/885</th>
</tr>
</thead>
<tbody>
<tr>
<td>No of members</td>
<td>154</td>
</tr>
<tr>
<td>Name of the Office</td>
<td>RPFC, RO, Bandra</td>
</tr>
<tr>
<td>Date from Exemption sought</td>
<td>01.05.2010</td>
</tr>
<tr>
<td>Section/Para under which Exemption sought</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>Appropriate Government</td>
<td>Government of India</td>
</tr>
</tbody>
</table>

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 22.10.2013. 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 15.07.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the year 2005-06. RPFC concerning levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.19/- and confirmed the payment made by the establishment.
   - 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.
1. Name of the Establishment : M/s. Mondelez India Foods Ltd. (Formerly known as Cadbury India Ltd.)

   Code No. : MH/4258
   No of members : 4395
   Name of the Office : RO, Bandra
   Date from Exemption sought : 01.04.1997
   Section/Para under which Exemption sought : 27A
   Appropriate Government : Government of India

2. The above establishment has submitted the proposal for exemption under Para 27A addressed to Central Government. The same was forwarded by RO, Bandra to Head Office on 14.05.1998. 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 02.12.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2000-01 to 2002-03. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.604/- and confirmed the payment made by the establishment.
   - 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.
M. Name of the Establishment: M/s. Wadia Techno Engineering Services Ltd.

Code No.: MH/6749
No of members: 148
Name of the Office: RO, Bandra
Date from Exemption sought: 01.12.2010
Section/Para under which Exemption sought: 27A
Appropriate Government: Government of India

2. The above establishment has submitted the proposal for exemption under Para 27A addressed to Central Government. The same was forwarded by RO, Bandra to Head Office on 13.01.2014. 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 20.11.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2000-01 to 2013-14. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.152/- and confirmed the payment made by the establishment.
- 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 Subcommittee of CBT, EPF on Exempted Establishments for consideration and recommendation to Appropriate Government for grant of exemption.
N. Name of the Establishment: M/s. Blue Star Infotech Limited

| Code No.   | MH/91819 |
| No of members | 793 |
| Name of the Office | RO, Kandivali |
| Date from Exemption sought | 01.04.2000 |
| Section/Para under which Exemption sought | 27A |

Appropriate Government: Government of India

2. The above establishment has submitted the proposal for exemption under Para 27A addressed to Central Government. The same was forwarded by RO, Kandivali to Head Office on 13.01.2014. 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 02.12.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2000-01, 2004-05, 2005-06, 2008-09 and 2010-11. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.631/- and confirmed the payment made by the establishment.
   - 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.
0. Name of the Establishment: M/s. Kanoria Chemicals & Industries Ltd.
   Code No.: WB/9961
   No of members: 17
   Name of the Office: SRO, Park Street
   Date from Exemption sought: 01.04.2008
   Section/Para under which Exemption sought: 27A

   Appropriate Government: Government of India

2. The above establishment has submitted the proposal for exemption under Para 27A addressed to Central Government. The same was forwarded by SRO, Park Street to Head Office on 16.05.2011. 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 02.12.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2008-09 and 2011-12. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.18/- and confirmed the payment made by the establishment.
   ➢ 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.
The above establishment has submitted the proposal for exemption under Section 17(1) (a) addressed to Central Government. The same was forwarded by RO, Nagpur to Head Office on 25.07.2012. 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 08.09.2014.

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.

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 Central Government. The same was forwarded by RO, Kandivali to Head Office on 15.10.2013. 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 12.12.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2005-06, 2008-09, 2009-10, 2010-11 and 2013-14. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.38/- and confirmed the payment made by the establishment.
   - 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>
<thead>
<tr>
<th>R.</th>
<th>Name of the Establishment</th>
<th>: M/s. Zenith Distributors &amp; Agents Limited</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Code No.</td>
<td>: WB/48385</td>
</tr>
<tr>
<td></td>
<td>No of members</td>
<td>: 6</td>
</tr>
<tr>
<td></td>
<td>Name of the Office</td>
<td>: RO, Kolkata</td>
</tr>
<tr>
<td></td>
<td>Date from Exemption sought</td>
<td>: 01.01.2008</td>
</tr>
<tr>
<td></td>
<td>Section/Para under which Exemption sought</td>
<td>: 17(1)(a)</td>
</tr>
<tr>
<td></td>
<td>Appropriate Government</td>
<td>: Government of West Bengal</td>
</tr>
</tbody>
</table>

2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of West Bengal. The same was forwarded by RO, Kolkata to Head Office on 14.11.2013. 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 25.06.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2008-09 to 2013-14. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.2,000/- and confirmed the payment made by the establishment.
   - 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 Subcommittee 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 West Bengal. The same was forwarded by SRO, Park Street, Kolkata to Head Office on 25.03.2008. 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 09.07.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2008-09 to 2013-14. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.2,000/- and confirmed the payment made by the establishment.
   - 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>
<thead>
<tr>
<th>T.</th>
<th>Name of the Establishment</th>
<th>M/s. Aditya Marketing &amp; Manufacturing Ltd.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Code No.</td>
<td>WB/48380</td>
</tr>
<tr>
<td></td>
<td>No of members</td>
<td>12</td>
</tr>
<tr>
<td></td>
<td>Name of the Office</td>
<td>RO, Kolkata</td>
</tr>
<tr>
<td></td>
<td>Date from Exemption sought</td>
<td>01.01.2008</td>
</tr>
<tr>
<td></td>
<td>Section/Para under which Exemption sought</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td></td>
<td>Appropriate Government</td>
<td>Government of West Bengal</td>
</tr>
</tbody>
</table>

2. The above establishment has submitted the proposal for exemption under Section 17(1) (a) addressed to Government of West Bengal. The same was forwarded by RO, Kolkata to Head Office on 14.11.2013. 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 25.06.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2008-09 to 2013-14. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.2,000/- and confirmed the payment made by the establishment.
   - 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.
   - Establishment is covered under Section 1(4).

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.
The above establishment has submitted the proposal for exemption under Section 17(1) (a) addressed to Government of West Bengal. The same was forwarded by RO, Kolkata to Head Office on 15.11.2013. 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 25.06.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2008-09 to 2013-14. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.2,000/- and confirmed the payment made by the establishment.
- 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.
- Establishment is covered under Section 1(4).

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.
V. **Name of the Establishment** : M/s. Padmavati Investment Limited  
**Code No.** : WB/48382  
**No of members** : 15  
**Name of the Office** : RO, Kolkata  
**Date from Exemption sought** : 01.01.2008  
**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 Central Government. The same was forwarded by RO, Kolkata to Head Office on 14.11.2013. 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 25.06.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2008-09 to 2013-14. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.2,000/- and confirmed the payment made by the establishment.
   - 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.
   - Establishment is covered under Section 1(4).

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.
The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to State Government. The same was forwarded by RO, Kolkata to Head Office on 07.04.2008. 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 12.12.2014.

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 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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2008-09 to 2013-14. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.2,000/- and confirmed the payment made by the establishment.
   - 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.
   - Establishment is covered under Section 1(4).

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 West Bengal. The same was forwarded by RO, West Bengal to Head Office on 15.11.2013. 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 25.06.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2008-09 to 2013-14. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.2,000/- and confirmed the payment made by the establishment.
   - 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.
   - Establishment is covered under Section 1(4).

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 West Bengal. The same was forwarded by RO, West Bengal to Head Office on 14.11.2013. 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 02.07.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2008-09 to 2013-14. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.2,000/- and confirmed the payment made by the establishment.
   » 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.
   » Establishment is covered under Section 1(4).

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 West Bengal. The same was forwarded by RO, Kolkata to Head Office on 14.11.2013. 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 11.09.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2000-01 to 2012-13. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.400/- and confirmed the payment made by the establishment.
   - 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.
The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of Punjab. The same was forwarded by RO, Chandigarh to Head Office on 08.12.2010. 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 24.12.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2000-01 to 2013-14. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.1,911/- and confirmed the payment made by the establishment.
   > 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.

Code No. : UP/36460
No of members : 960
Name of the Office : SRO, Noida
Date from Exemption sought : 01.02.1990
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 SRO, Noida to Head Office on 04.04.2014. 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 17.12.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviation in investments made by the Trust during the year 2000-01. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.8/- and confirmed the payment made by the establishment.
   - 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.
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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviation in investments made by the Trust during the year 2009-10. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.297/- and confirmed the payment made by the establishment.
- 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 the 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 NCT of Delhi. The same was forwarded by RO, Delhi (North) to Head Office on 28.03.2014. 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 17.12.2014.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2000-01 to 2012-13. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.3,976/- and confirmed the payment made by the establishment.
   - 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 Maharashtra. The same was forwarded by RO, Nagpur to Head Office on 22.08.2012. 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 11.12.2014.

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 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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2000-01 to 2013-14. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.243/- and confirmed the payment made by the establishment.
   - 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.
AF. Name of the Establishment : M/s. India Trade Promotion Organization

Code No. : DL/3588
No of members : 957
Name of the Office : RO, Delhi (North)
Date from Exemption sought : 01.01.1992
Section/Para under which Exemption sought : 27A

Appropriate Government : Government of India

2. The above establishment has submitted the proposal for exemption under Para 27A addressed to Central Government. The same was forwarded by RO, Delhi (North) Head Office on 31.03.2014. 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 07.01.2015.

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 has verified the investments made by the Trust for the period from 2000-01 to 2013-14 and found deviations in investments made by the Trust during the years 2000-01 to 2012-13. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs.2,608/- and confirmed the payment made by the establishment.
   » 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.
   » The establishment has granted relaxation w.e.f. 01.12.1989 vide order dated 26.03.1990. However the establishment has come into existence w.e.f. 01.01.1992 after merger of Trade Development Authority and Trade Fair Authority of India. Hence the exemption can be considered w.e.f. 01.01.1992 i.e. from the date of merger.

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 addressed to Central Government. The same was forwarded by RO, Delhi (North) Head Office on 17.09.2014. 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 08.01.2015.

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 CBIT, 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 addressed to Central Government. The same was forwarded by SRO, Bommasandra Head Office on 27.03.2014. 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 10.11.2014.

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.

The establishment has been complying as an un-exempted establishment with RPFC, Bommasandra. It is a wholly owned subsidiary of Reserve Bank of India. The holding pattern of Bank Note Paper Mills India Private Ltd is as under:

(a) 50% share are of Security Printing & Minting Corporation of India Ltd. (SPMCIL) - a Govt. of India Enterprise and 100% subsidiary of Ministry of Finance, Govt. of India.
(b) 50% share by Bharatiya Reserve Bank Note Mudran Pvt. Ltd. - a wholly owned subsidiary of RBI.

Bank Note Paper Mills India Private Ltd. is a subsidiary of Reserve Bank of India. The issue which hinders in processing the proposal is that the Bank Note Paper Mills India Pvt. Ltd., has been incurring losses consecutively for last three years. In past, several proposals were rejected for violation of Condition No. 25 of Appendix A to Para 27AA of the Employees' Provident Funds Scheme, 1952.

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. Except consecutive loss for three years, the establishment fulfills all other requirements. It is, thus, placed before the Sub-Committee of CBT, EPF on Exempted Establishments for consideration of the facts of the case and recommendation to Appropriate Government, if considered fit for grant of exemption.
2. The above establishment has submitted the proposal for exemption under Para 27A addressed to Government of NCT of Delhi. The same was forwarded by RO, Delhi (North) Head Office on 27.06.2014. 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 17.11.2014.

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.
   - The investment details has been furnished by the establishment for the last three years i.e. 2010-11 to 2012-13. It is observed there is a deviation in the Private Sector Securities for the year 2011-12 & 2012-13 (i.e invested more than 10%). However the establishment sought the exemption w.e.f. 01.02.2014, hence levy of surcharge is not applicable in this case.
   - 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 establishment submitted the copies of audited balance sheet of the establishment for the year 2010-11 & 2011-12(in deficit), and 2012-13. The condition No. 25 of the Appendix 'A' to Para 27AA of the EPF Scheme, 1952 is not attracted in this case. Since the establishment sought the exemption w.e.f. 01.02.2014.
   - The establishment submitted the copies of audited balance sheet of the Trust for the last three year.

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: Correction in the date from which exemption was to be recommended as asked for by M/s Nokia India Private Limited from 30.06.2005 to 31.03.2008.

4.1 The proposal of M/s Nokia India Private Limited, an establishment covered under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 was forwarded by RPFC, Gurgaon wherein a copy of the order granting relaxation w.e.f. 30.06.2005 was enclosed.

4.2 The said proposal after due examination was placed before the Sub-Committee of Central Board of Trustees, EPF on Exempted Establishments in their 35th meeting held on 28.03.2014.

4.3 The Sub-Committee considered and recommended the proposal to Appropriate Government for grant of exemption.

4.4 In the meanwhile, a corrigendum issued by RPFC Gurgaon on 26.02.2009 to the effect that the date of relaxation to establishment may be read as 31.03.2008 has been received from RPFC on 20.08.2014 (Placed at Annexure-4A). The change of date of exemption was informed to the Appropriate Government.

4.5 The Appropriate Government (Central Government) has already granted exemption to the establishment w.e.f. 31.03.2008 vide their order dated 12.11.2014 (Placed at Annexure-4B).

4.6 And hence there is a departure in the date which was paced in the 35th meeting of the Sub-Committee and the date from which exemption was to be granted in the letter to the Appropriate Government.

Proposal: The Sub-Committee is requested to take note of the correction in the date of exemption.
 Subject:- Grant of exemption u/p-27A of the EPF Scheme, 1952 in respect of M/s Nokia India Pvt Ltd, HR/26809-reg.

Sir,

Kindly refer to the telephonic conversation held on date on the above matter.

In this regard, it is intimated that the correct date of relaxation of above establishment is 31/03/2008. A corrigendum changing date of relaxation from 30/06/2005 to 31/03/2008 had been issued on 24/02/2009. A copy of the same is enclosed for reference.

Encl: As above.

Yours faithfully,

(Dhanwant Singh)
Regional PF Commissioner-II
To

Ms. Nokia India Pvt. Ltd
SF, Tower – A & B, Cybergreen
DLF Cyber city, Sector-25A, Gurgaon


Sir,

Please refer to relaxation order issued by this office vide letter dated 21.01.2009 under para 79 of the EPF Scheme, 1952. I am directed to inform you that in the said relaxation order due to clerical error, the date of relaxation has erroneously been mentioned as “30.06.2008” instead of “31.03.2008”.

It is to inform that effective date of relaxation may be treated as “31.03.2008”.

The above referred relaxation order dated 21.01.2009 may be treated as amended to that extent.

{This issues with approval of RPFC-II/OIC}

Yours faithfully,

(NARENDRA K. SINGH)
Assistant P. F. Commissioner

Page 105 of 160
ORDER

Whereas M/s Nokia India Private Limited (under code No. HR/26809 in Regional Office, Gurgaon) (hereinafter referred to as the establishment) has applied for exemption under paragraph 27A of the Employees' Provident Funds Scheme, 1952 (hereinafter referred to as the Scheme) framed under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, (No.19 of 1952) (hereinafter referred to as the Act).

2. And whereas in the opinion of the Central Government, the rules of the provident fund of the said establishment with respect to the rates of contribution are not less favourable to employees therein than those specified in Section 6 of the said Act and the employees are also in enjoyment of other provident fund benefits provided under the said Act or under the Scheme in relation to the employees in any other establishment of similar character.

3. Now, therefore, in exercise of the powers conferred under paragraph 27A of the said Scheme and subject to the following conditions, the Central Government hereby exempts the class of employees of the establishment i.e; any person who is directly employed for wages in any kind of work manual or otherwise, in or in connection with the work of Nokia India Private Limited excluding employees employed through contractor or outsourcing, with effect from 31-03-2008 until further orders:

(i) The employer shall establish a Board of Trustees under his Chairmanship for the management of the Provident Fund according to such directions as may be given by the Central Government or the Central Provident Fund Commissioner, as the case may be, from time to time. The provident fund shall vest in the Board of Trustees who will be responsible for and accountable to the Employees' Provident Funds Organisation, inter alia, for proper accounts of the receipts into and payment from the Provident
Fund and the balance in their custody. For this purpose, the “employer” shall mean:-

(a) In relation to an establishment, which is a factory, the owner or occupier of the factory: and

(b) In relation to any other establishment, the person who, or the authority, that has the ultimate control over the affairs of the establishment.

(ii) The Board of Trustees shall meet at least once in every three months and shall function in accordance with the guidelines that may be issued from time to time by the Central Government/Central Provident Fund Commissioner (CPFC) or an officer authorized by him.

(iii) All employees as defined in section 2(f) of the act, who have been eligible to become members of the Provident Fund had the establishment not been granted exemption, shall be enrolled as members.

(iv) Where an employee who is already a member of Employees' Provident fund or a Provident Fund of any other exempted establishment is employed in his establishment, the employer shall immediately enroll him as a member of the fund. The employer should also arrange to have the accumulations in the Provident Fund account of such employee with his previous employer transferred and credited into his account.

(v) The employer shall transfer to the Board of Trustees the contributions payable to the Provident Fund by himself and employees at the rate prescribed under the act from time to time by the 15th of each month following the month for which the contributions are payable. The employer shall be liable to pay simple interest in terms of the provisions of Section 7Q of the Act for any delay in payment of any dues towards the Board of Trustees.

(vi) The employer shall bear all the expenses of the administration of Provident Fund and also make good any other loss that may be caused to the Provident Fund due to theft, burglary, defalcation, misappropriation or any other reason.

(vii) Any deficiency in the interest declared by the Board of Trustees is to be made good by the employer to bring it up to the statutory limit.

(viii) The employer shall display on the notice board of the establishment, a copy of the rules of the funds as approved by the appropriate authority and as and when amended thereto along with a translation in the language of the majority of the employees.
(ix) The rate of contributions payable, the conditions and quantum of advances and other matters laid down under the provident fund rules of the establishment and the interest credited to the account of each member, calculated on the monthly running balance of the member and declared by the Board of Trustees shall not be lower than those declared by the Central government under the various provisions prescribed in the Act and Scheme framed thereunder.

(x) Any amendment to the Scheme, which is more beneficial to the employees than the existing rules of the establishment, shall be made applicable to them automatically pending formal amendment of the Rules of the Trust.

(xi) No amendment in the rules shall be made by the employer without the prior approval of the Regional Provident Fund Commissioner. The Regional Provident Fund Commissioner shall before giving his approval give a reasonable opportunity to the employees to explain their point of view.

(xii) All claims for withdrawals, advances and transfers should be settled expeditiously, within the maximum time frame prescribed by the Employees' Provident Fund Organization.

(xiii) The Board of Trustees shall maintain detailed accounts to show the contributions credited withdrawal and interest in respect of each employee. The maintenance of such records should preferably be done electronically. The establishments should periodically transmit the details of members' accounts electronically as and when directed by the Central Provident Commissioner/Regional Provident Fund Commissioner.

(xiv) The Board of Trustees shall issue an annual statement of accounts or passbooks to every employee within six months of the close of financial/accounting year free of cost once in the year. Additional printouts can be made available as and when the members want, subject to nominal charges. In case of passbook, the same shall remain in custody of employee to be updated periodically by the Trustees when presented to them.

(xv) The employer shall make necessary provisions to enable all the members to be able to see their account balance from the computer terminals as and when required by them.

(xvi) The Board of Trustees and the employer shall file such returns monthly/annually as may be prescribed by the Employees' Provident Fund Organization within the specified time limit, failing which it will be deemed as a default and the Board of Trustees and employer will jointly
and separately be liable for suitable penal action by the Employees' Provident Fund Organization.

(xvii) The Board of Trustees shall invest the monies of the provident fund as per the directions of the Government from time to time. Failure to make investments as per directions of the Government shall make the Board of Trustees separately and jointly liable to surcharge as may be imposed by the Central Provident Fund Commissioner or his representative.

(xviii)(a) The securities shall be obtained in the name of Trust. The securities so obtained should be in dematerialized (DEMAT) form and in case the required facility is not available in the areas where the trust operates the Board of Trustees shall inform the Regional Provident Fund Commissioner concerned about the same.

(xviii)(b) The Board of Trustees shall maintain a script wise register and ensure timely realization of interest.

(xviii)(c) The DEMAT Account should be opened through depository participants approved by Reserve Bank of India and Central Government in accordance with the instructions issued by the Central Government in this regard.

(xviii)(d) The cost of maintaining DEMAT account should be treated as incidental cost of investment by the Trust. Also all types of cost of investments like brokerage for purchase of securities etc. shall be treated as incidental cost of investment by the Trust.

(xix) All such investments made like purchase of securities and bonds, should be lodged in the safe custody of depository participants approved by Reserve Bank of India and Central Government, who shall be the custodian of the same. On closure of establishment or liquidation or cancellation of exemption from EPF Scheme, 1952 such custodian shall transfer the investment obtained in the name of the Trust and standing in its credit to the Regional PF Commissioner concerned directly on receipt of request from the Regional PF Commissioner concerned to that effect.

(xx) The establishment shall intimate to the Regional P.F. Commissioner concerned the details of depository participants (approved by RBI and Central Government), with whom and in whose safe custody, the investments made in the name of trust, viz., investments made in securities, bonds, etc. have been lodged. However, the Board of Trustees may raise such sum of sums of money as may be required for meeting obligatory expenses such as settlement of claims, grant of advances as per rules and transfer of member's PF accumulations in the event of his/her leaving service of the employer and any other receipts by sale of the.
securities or other investments standing in the name of the Fund subject to the prior approval of the Regional PF Commissioner.

(xxi) Any commission, incentive, bonus or other pecuniary rewards given by any financial or other institutions for the investments made by the Trust should be credited to its account.

(xxii) The employer and the members of the Board of Trustees, shall furnish a written undertaking agreeing to abide by the conditions and this shall be legally binding on the employer and the Board of Trustees, including their successors and assignees.

(xxiii) The employer and the Board of Trustees shall also give an undertaking to transfer the funds promptly within the time limit prescribed by the concerned RPFC in the event of cancellation of relaxation. This shall be legally binding on them and will make them liable for prosecution in the event of any delay in the transfer of funds.

(xxiv)(a) The account of the Provident Fund maintained by the Board of Trustees shall be subject to audit by a qualified independent chartered accountant annually. Where considered necessary the EPFO shall have the right to have the accounts re-audited by any other qualified auditor and the expenses so incurred shall be borne by the employer.

(xxiv)(b) A copy of the Auditor’s report along with the audited balance sheet should be submitted to this office by the Auditors directly within six months after the closing of the financial year from 1st April to 31st March. The format of the balance sheet and the information to be furnished in the report shall be prescribed by the Employees’ Provident fund Organization and made available with the RPFC office in electronic format as well as a signed hard copy.

(xxiv)(c) The same auditors should not be appointed for two consecutive years and not more than the relaxation withdrawn from the first day of the next succeeding financial year.

(xxv) Any loss for the three consecutive financial years or erosion in the capital base shall have the relaxation withdrawn from the first day of the next succeeding financial year.

(xxvi) The employer shall provide for such facilities for inspection and pay such inspection charges as the Central Government may from time to time direct under clause (a) of sub-section (3) of Section 17 of the Act within 15 days from the close of every month.
In the event of any violation of the conditions for grant of relaxation, by the employer or the Board of Trustees, the relaxation granted shall be cancelled after issuing a show cause notice in this regard to the concerned persons.

In the event of any loss to the trust as a result of any fraud, defalcation, wrong investment decisions etc. the employer shall be liable to make good the loss.

In case of any change of legal status of the establishment as a result of merger, de-merger, acquisition, sale, amalgamation, formation of a subsidiary, whether wholly owned or not etc., the relaxation granted shall stand revoked and the establishment should promptly report the matter for grant of fresh relaxation.

In case there are more than one unit/establishment participating in the common Provident Fund Trust, all the trustees shall be jointly and separately liable/responsible for any default committed by any of the trustees/employer of any of the participating units and the RPFC shall take suitable legal action against all the trustees of the common Provident Fund Trust.

The Central Government may lay down further conditions for continuation of exemption of the establishment and the establishment shall be bound to comply with these additional conditions as and when the same are communicated.

To:

1. The Central Provident Fund Commissioner, Employees' Provident Fund Organization,
   14, Bhikaiji Cama Place,
   New Delhi.

2. M/s Nokia India Private Limited,
   5F, Tower - A & B, Cybergreen,
   DLF Cyber city, Sector-25A,
   Gurgaon (Haryana)-122002.

Under Secretary to the Government of India

(Subhash Kumar)
To
The Secretary to Government of India,
Ministry of Labour & Employment,
Shram Shakti Bhawan, Rafi Marg,
New Delhi-110001.

Date: 01.10.2014

(By name to:- Shri Subhash Kumar, Under Secretary, SS-II)

Subject : Grant of exemption under Para 27A of Employees’ Provident Funds Scheme, 1952 to M/s. Nokia India Private Limited - Regarding.


Sir,

This is with reference to Ministry letter dated 03.09.2014 in connection with the grant of exemption to M/s Nokia India Private Limited.

2. The issue of discrepancy of the dates of relaxation granted to the establishment in question has already been explained at para 2(b) of this office letter dated 25.08.2014 and also by the undersigned in person. However, the same is further clarified. The original order of relaxation was issued to the establishment by RPFC on 21.01.2009 (copy enclosed). In the said letter at Para 41, it was mentioned that the relaxation shall be deemed to have come into force w.e.f. 30.06.2005. RPFC subsequently amended the date of relaxation from 30.06.2005 to 31.03.2008 and necessary corrigendum to that effect was issued to the establishment vide letter dated 24.02.2009 (copy enclosed). But the same was not informed to Head Office. The proposal for grant of exemption was forwarded by RPFC to Head Office vide their letter dated 30.01.2009 (copy enclosed). The order of relaxation as per the relaxation order which was enclosed to the proposal was 30.06.2005. It may be seen that the proposal was forwarded to Head Office prior to the corrigendum issued in so far as the date of relaxation is concerned. The matter was taken up with Regional Office Gurgaon who informed vide their letter dated 20.08.2014 (copy enclosed) that the corrigendum changing the date of relaxation from 30.06.2005 to 31.03.2008 was issued to the establishment vide their letter dated 24.02.2009. Thus, the actual date of relaxation may be taken as 31.03.2008.
3. Further, there were some deviations in investment from the pattern prescribed by the Government for which RPFC, Gurgaon was directed to levy and collect surcharge from the establishment. RPFC Gurgaon confirmed payment of surcharge by the establishment vide their letter dated 19.08.2014 (copy enclosed).

4. Basing on the records available, the proposal of grant of exemption in respect of the establishment was placed before the 35th meeting of the Sub-Committee of Central Board on Exempted Establishments held on 28.03.2014 wherein the date of relaxation was mentioned to be 30.06.2005. The corrigendum which was issued by RPFC, Gurgaon to the establishment could be made available to Head Office after the 35th meeting and that too, on 20.08.2014. As such, the correction could not be informed to the Sub-Committee either in their 36th meeting held on 15.05.2014 or in the 37th meeting held on 07.08.2014. It is to assure that the change in the date of relaxation will be placed before the next meeting of the Sub-Committee for information.

5. In view of above, it is requested that the proposal of the establishment may please be suitably considered for grant of exemption w.e.f. 31.03.2008.

Enclosure: As above

Yours faithfully,

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

The Secretary,
Government of India,
Ministry of Labour & Employment,
New Delhi - 110001.

[ By name to: Shri Subhash Kumar, Under Secretary, SS-II ]

Subject : Grant of exemption under Para 27A of EPF Scheme, 1952 under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952

Sir,

An application dated Nil addressed to the Secretary, Government of India, Ministry of Labour & Employment, New Delhi - 110001 was received from M/s. Nokia India Private Limited an establishment covered under the ambit of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 Code No. HR/26809, in Regional Office, Gurgaon for grant of exemption under Para 27A of EPF Scheme, 1952.

2. On examination of the said application, the RPFC, Gurgaon has certified that:

   a) The statutory compliance has been rendered by the establishment in full w.e.f. 31.03.2008 in Trust Fund in so far as it relates to Provident Fund contribution while the Family pension/Pension contribution has been remitted to RPFC.

   b) In exercise of the powers conferred upon him under Para 79 of the Employees' Provident Funds Scheme, 1952, the RPFC, Gurgaon granted relaxation to the establishment w.e.f. 31.03.2008 vide order dated 24.02.2009 and thereby allowed them to maintain and operate the Trust at their end. Earlier the RPFC, Gurgaon has mentioned the date of relaxation w.e.f. 30.06.2005. A corrigendum has been issued by RPFC, Gurgaon on 24.02.2009 that the date of relaxation to the establishment may be read as 31.03.2008 (copy of the letter is enclosed).

   c) The Trust Rules are not less favourable to the employees as compared to the provisions of the Employees' Provident Funds Scheme, 1952 specifically with regard to:

      i) Rate or contribution as provided under Section 6 of the EPF & MP Act, 1952 and

      ii) Benefits available to the members under the various provisions of the EPF Scheme 1952.

3. Accordingly, the requirements for grant of exemption under Para 27A of EPF Scheme, 1952 read with Section 17(2) of the EPF & MP Act, 1952 are met by the establishment M/s Nokia India Private Limited.
4. Further, the RPFC, under whose jurisdiction the establishment is complying, has verified the books of accounts the establishment and the maintenance of the Trust’s account and certified that:

   a) Majority of employees have consented for seeking exemption.
   b) The number of trustees representing the employer and employees are each within the permitted strength under Para 79C of the EPF Scheme, 1952.
   c) The establishment has enrolled all the eligible employees including employees employed by or through contractor working in or in connection with the work of the establishment and the employees engaged through contractors who have been covered separately as independent establishment under the Act have also been enrolled.
   d) The enrollment of all the employees in the branch units and companies has been verified and confirmed.
   e) The establishment has been enjoying relaxation w.e.f. 31.03.2008. There has been deviation in investments made by the Trust during some year(s) against the pattern of investment prescribed by the Government of India, MOLAE from time to time.

   These deviation(s) invite levy of surcharge on the BOT in terms of condition No. 17 under Appendix ‘A’ of Para 27AA of the EPF Scheme, 1952. The rates of surcharge to be levied on deviation in different categories have been finalized and guidelines regularizing the deviations by levy of surcharge have been circulated to all RPFCs vide letter no., E-III/18(1)04/Sub-Committee/2961 dated 06.05.2014 (copy enclosed). Surcharge for deviation(s) in investment as per rates stipulated in the circular has been levied amounting to Rs. 2910/- which has been paid by the establishment, as confirmed by Regional Office, Gurgaon.
   f) The Board of Trustees have been constituted under the chairmanship of the employer.
   g) The employer has undertaken to maintain the accounts electronically and to make available the individual balances for each of the employees electronically.
   h) The Board of trustees have furnished an undertaking to abide by the conditions Nos. 22 and 23 of Appendix ‘A’ to Para 27AA of the EPF Scheme, 1952.
   i) The accounts of the trustees as well as of the establishment are being periodically inspected by field functionaries to ensure that the establishment complies with all the conditions required for grant of exemption and the trust handles the funds effectively and efficiently.
   j) Proper records of withdrawals, transfers etc. are maintained by the Trustees.
   k) Monthly statutory returns are submitted regularly.
   l) The compliance to the conditions as prescribed in Appendix ‘A’ to Para 27AA of the EPF Scheme, 1952 by the establishment have been confirmed and the same is monitored regularly.
   m) The establishment has remitted the inspection charges as well as the contribution relating to EPS and EDLI contribution as the case may be upto the date of recommendation.
   n) The Appropriate Government, in the present case, is Central Government.
5. The application of the establishment for grant of exemption and the scrutiny report forwarded by the RPFC, Gurgaon have been examined in accordance with the provisions of Para 27A of EPF Scheme, 1952 and Appendix 'A' to Para 27 AA of the EPF Scheme, 1952 and in the light of the 'Ten check points' list prescribed by the Ministry. It is found that the application of the establishment for grant of exemption is in order.

6. The application of the establishment for grant of exemption was placed before the Sub-Committee of CBT, Employees Provident Fund in their 35th meeting held on 28.03.2014. Having considered the application, the Sub-Committee took the decision to recommend the application submitted by M/s. Nokia India Private Limited, Code No. HR/26809, for grant of exemption under Para 27A of EPF Scheme, 1952 to Appropriate Government. Copy of the minutes of the said meeting which was circulated after approval of the Chairman on 02.04.2014 is enclosed herewith.

7. It is further certified that the establishment is not in default and it has furnished the undertaking to comply with all the conditions stipulated in Appendix-'A' to Para 27AA of the Employees Provident Funds Scheme, 1952.

8. Accordingly, I am directed to forward the application of the establishment to the Appropriate Government, i.e., the Central Government for grant of exemption under Para 27A of the Scheme with the following documents:
   a) Application for grant of exemption duly signed by the employer and addressed to the Appropriate Government.
   b) A copy of the PF Trust Rules of the establishment.
   c) A copy of the Income Tax recognition order.
   d) Certificates of undertakings to abide by conditions Nos. 22 and 23 of Appendix 'A' to Para 27 AA of the EPF Scheme 1952.
   e) Copy of the relaxation order and subsequent corrigendum letter dated 24.02.2009 is enclosed.
   f) A chart showing comparison of benefits under the Rules of the Trust vis-a-vis the provisions of EPF Scheme, 1952.
   g) The 'Ten check points' proforma prescribed by the Ministry, duly filled in.
   h) Compliance Audit Report.

9. The exemption to be granted to the establishment is subject to the following conditions as specified in Appendix 'A' to Para 27AA of the Employees Provident Funds Scheme, 1952 which are as under:

1. The employer shall establish a Board of Trustees under his Chairmanship for the management of the Provident Fund according to such directions as may be given by the Central Government or the Central Provident Fund Commissioner, as the case may be, from time to time. The Provident Fund shall vest in the Board of Trustees who will be responsible for and accountable to the employees Provident Fund Organisation, inter alia, for proper accounts of the receipts into and payment from the Provident fund and the balance in the custody. For the purpose, the "employer" shall mean-
   i) In relation to an establishment, which is factory, the owner or occupier of the factory; and
   ii) In relation to any other establishment, the person who, or the authority, that has the ultimate control over the affairs of the establishments.

2. The Board of Trustees shall meet at least once in every three months and shall function in accordance with the guidelines that may be issued from time to time by the Central Government/Central Provident Fund Commissioner (CPFC) or an officer authorized by him.

3. All employees, as defined in section 2(f) of the Act, who have been eligible to become members of the Provident Fund, had the establishment not been granted exemption, shall be enrolled as members.
4. Where an employee who is already a member of Employees' Provident Fund or a provident fund of any other exempted establishment is employed in his establishment, the employer shall immediately enroll him as a member of the fund. The employer should also arrange to have the accumulations in the provident fund account of such employee with his previous employer transferred and credited into his account.

5. The employer shall transfer to the Board of Trustees the contributions payable to the provident fund by himself and employees at the rate prescribed under the Act from time to time by the 15th of each month following the month for which the contributions are payable. The employer shall be liable to pay simple interest in terms of the provisions of section 7Q of the Act for any delay in payment of any dues towards the Board of Trustees.

6. The employer shall bear all the expenses or the administration of the Provident Fund and also make good any other loss that may be caused to the Provident Fund due to theft, burglary, defalcation, misappropriation or any other reason.

7. Any deficiency in the interest declared by the Board of Trustees is to be made good by the employer to bring it up to the statutory limit.

8. The employer shall display on the notice board of the establishment, a copy of the rules of the funds as approved by the appropriate authority and as and when amended thereto along with a translation in the language of the majority of the employees.

9. The rate of contribution payable, the conditions and quantum of advances and other matters laid down under the provident fund rules of the establishment and the interest credited to the account of each member, calculated on the monthly running balance of the member and declared by the Board of Trustees shall not be lower than those declared by the Central Government under the various provisions prescribed in the Act and the Scheme framed there under.

10. Any amendment to the Scheme, which is more beneficial to the employees than the existing rules of the establishment, shall be made applicable to them automatically pending formal amendment of the Rules of the Trust.

11. No amendment in the rules shall be made on the employer without the prior approval of the Regional Provident Fund Commissioner (referred to as RPFC hereafter). The RPFC shall before giving his approval give a reasonable opportunity to the employees to explain their point of view.

12. All claims for withdrawals, advance and transfer should be settled expeditiously, within the maximum time frame prescribed by the Employees' Provident Fund Organisation.

13. The Board of Trustees shall maintain detailed accounts to show the contribution credited, withdrawal and interest in respect of each employee. The maintenance of such records should preferably be done electronically. The establishments should periodically transmit the details of members' accounts electronically as and when directed by the CPFC/RPFC.

14. The Board of Trustees shall issue an annual statement of accounts or pass books to every employee within six months of the close of the fiscal year free of cost once in the year. Additional passbooks can be issued free of cost on application and when the members want, subject to nominal charges. In case of passbook, the same shall remain in custody of employee, to be updated periodically by the trustees when required by them.

15. The employer shall make provisions to enable all the members to be able to see their account balance from the employees' terminal as and when required by them.
16. The Board of Trustees and the employer shall file such returns monthly/annually as may be prescribed by the Employees' Provident Fund Organization within the specified time-limit, failing which it will be deemed as a default and the Board of Trustees and employer will jointly and separately be liable for suitable penal action by the Employees' Provident Fund Organization.

17. The Board of Trustees shall invest the monies of the provident fund as per the directions of the government from time to time. Failure to make investments as per directions of the Government shall make the Board of Trustees separately and jointly liable to surcharge as may be imposed by the Central Provident Fund Commissioner or his representative.

18. (a) The securities shall be obtained in the name of Trust. The securities so obtained should be in dematerialized (DEMAT) form and in case the required facility is not available in the area where the trust operates, the Board of Trustees shall inform the Regional Provident Fund Commissioner concerned about the same.

   b) The Board of Trustees shall maintain a script wise register and ensure timely realization of interest.

   c) The DEMAT Account should be opened through depository participants approved by Reserve Bank of India and Central Government in accordance with the instruction issued by the Central government in this regard.

   d) The cost of maintaining DEMAT account should be treated as incidental cost of investment by the Trust. Also all types of Cost of investment like brokerage for purchase of securities etc. shall be treated as incidental cost of investment by the Trust.

19. All such investments made, like purchase of securities and bonds, should be lodged in the safe custody of depository participants, approved by reserve bank of India and Central Government, who shall be the custodian of the same. On closure of establishment or liquidation or cancellation of exemption from EPF Scheme, 1952, such custodian shall transfer the investment obtained in the name of the Trust and standing in its credit to the RPFC concerned directly on receipt of request from the RPFC concerned to that effect.

20. The exempted establishment shall intimate to the RPFC concerned the details of depository participants (approved by the Reserve Bank of India and Central Government), with whom and in whose safe custody, the investments made in the name of trust, viz., Investments made in securities, bonds, etc. have been lodged. However, the Board of Trustees may raise such sum or sums of money as may be required for meeting obligatory expenses such as settlement of claims, grant of advances as per rules and transfer of member's P.F. accumulations in the events of his/her leaving service of the employer and any other receipts by sale of the securities or other investments standing in the name of the Fund subject to the prior approval of the Regional Provident Fund Commissioner.

21. Any commission, incentive, bonus, or other pecuniary rewards given by any financial or other institutions for the investments made by the Trust should be credited to its account.

22. The employer and the members of the Board of Trustees, at the time of grant of exemption, shall furnish a written undertaking to the RPFC in such format as may be prescribed from time to time, inter alia, agreeing to abide by the conditions which are specified and this shall be legally binding on the employer and Board of Trustees including their successors and assignees, or such conditions as may be specified latter for continuation of exemption.
23. The employer and the Board of Trustees shall also give an undertaking to transfer the funds promptly within the time limit prescribed by the concerned RPFC in the event of cancellation of exemption. This shall be legally binding on them and will make them liable for prosecution in the event of any delay in the transfer of funds.

24. (a) The account of the Provident Fund maintained by the Board of Trustees shall be subject to audit by a qualified independent chartered accountant annually. Where considered necessary, the CPFC or the RPFC in-charge of the Region shall have the right to have the accounts re-audited by any other qualified auditor and the expenses so incurred shall be borne by the employer.

(b) A copy of the Auditor's report along with the audited balance sheet should be submitted to the RPFC concerned by the Auditors directly within six months after the closing of the financial year from 1st April to 31st March. The format of the balance sheet and the information to be furnished in the report shall be as prescribed by the Employees' Provident Fund Organisation and made available with the RPFC Office in electronic format as well as a signed hard copy.

(c) The same auditors should not be appointed for two consecutive years and not more than two years in a block of six years.

25. A company reporting loss for three consecutive financial years or erosion in their capital base shall have their exemption withdrawn from the first day of the next succeeding financial year.

26. The employer in relation to the exempted establishment shall provide for such facilities for inspection and pay such inspection charges as the Central Government may from time to time direct under clause (a) of subsection (3) of section 17 of the Act within 15 days from the close of every month.

27. In the event of any violation of the conditions for grant of exemption, by the employer or the Board of Trustees, the exemption granted may be cancelled after issuing a show cause notice in this regard to the concerned persons.

28. In the event of any loss to the trust as a result of any fraud, defalcation, wrong investment decisions etc. the employer shall be liable to make good the loss.

29. In case of any change of legal status of the establishment, which has been granted exemption, as a result of merger, demerger, acquisition, sale amalgamation, formation of a subsidiary, whether wholly owned or not, etc., the exemption granted shall stand revoked and the establishment should promptly report the matter to the RPFC concerned for grant of fresh exemption.

30. In case, there are more than one unit/establishment participating in the common Provident Fund Trust which has been granted exemption, all the trustees shall be jointly and separately liable/responsible for any default committed by any of the trustees/employer of any of the participating units and the RPFC shall take suitable legal action against all the trustees of the common Provident Fund Trust.

31. The Central government may lay down any further condition for continuation of exemption of the establishments.
It is pertinent to place on record that the delay from the date of receipt of application till the same is forwarded to Appropriate Government is procedural in nature and the same is mainly due to the following reasons:

a) References made from time to time with the RPFC, Gurgaon for compliance of the objections raised to see that the proposal is complete in all respect.
b) Waiting for the subsequent meeting of CBT, EPF after making the proposal ready.
c) Time involved in getting the minutes of the meeting finalized and circulated.

11. The System of Monitoring that exists is as under:-

a) The exempted establishments are required to file a monthly return and another return on an yearly basis in the format prescribed. Copies of both the returns are enclosed.
b) There is an yearly inspection which also includes audit of the trust being maintained by the such establishments which are relaxed under Para 79 of the Scheme or have been granted exemption by the Appropriate Government.
c) The Provident Fund maintained by the Board of Trustees are subject to audit by a qualified independent Chartered Accountant annually. Wherever necessary the EPFO shall have the right to have the accounts re-audited by any other qualified auditor and the expenses so incurred shall be borne by the employer.

Monitoring on the above lines are made by field offices.

11. Now, with emphasis on e-governance being the order of the day, a software has been launched in January, 2014 to monitor exempted establishments. Subsequent problem in the software has also been rectified. This software facilitates the employers of exempted establishment to feed-in details in respect of the establishments and the Trusts on a monthly basis. This would enable EPFO field offices and also the Head Office to monitor the exempted establishment on almost a real-time basis. Further, a proforma for third party audit of exempted establishment for effective auditing of such establishments by Independent and qualified Chartered Accountants has been finalized by the Sub- Committee on exempted establishment in its meeting held on 28.03.2014.

It is therefore requested that the proposal may please be considered and exemption to the establishment under Para 27A of EPF Scheme, 1952 may be granted w.e.f. 31.03.2008

Yours faithfully,

(P.K. Udgata)
Addl. Central P.F. Commissioner-I (Compliance)
Telephone No. 011 - 26172672

Enclosures: As above

Copy to: 1. ACC (HR & RJ)... for information
2. RPFC, Gurgaon... for information.

(P.K. Udgata)
Addl. Central P.F. Commissioner-I (Compliance)
Item No. 5 : Rejection of the proposal of Food Corporation of India for grant of exemption under Para 27A of the Employees’ Provident Funds Scheme, 1952 by the Government of India, the Appropriate Government.

5.1 The proposal of Food Corporation of India for grant of exemption was placed before the Sub-Committee of the Central Board of Trustees, EPF in their 36th meeting held on 15th May, 2014 for consideration and recommendation to Appropriate Government.

5.2 The Sub-Committee found that the establishment fulfils all the conditions stipulated but incurred losses for three years consecutively. Sub-Committee felt that Food Corporation of India is a Central Public Sector Enterprise which is under the Ministry of Consumer Affairs, Department of Food and Public Distribution, Government of India is a no profit no loss organisation and thus Condition No. 25 of Appendix ‘A’ to Para 27AA of the Employees’ Provident Funds Scheme, 1952 is not attracted in this case.

5.3 The Sub-Committee decided to recommend the proposal to the Appropriate Government for consideration. Accordingly the proposal was sent to Government of India, Ministry of Labour and Employment on 01.07.2014 (placed as Annexure-5A) for grant of exemption under Para 27A of the Employees’ Provident Funds Scheme, 1952.

5.4 Ministry of Labour and Employment, Government of India vide their letter dated 8th July, 2014 (placed as Annexure-5B) sought comments from EPFO as to how the proposal of Food Corporation of India was forwarded to Government when the establishment in question has been incurring losses consecutively for several years.

5.5 EPFO vide letter dated 19th August, 2014 (placed as Annexure-5C) informed Government of India the decision of the Sub-Committee taken in their 36th meeting held on 15th May, 2014.
5.6 Ministry of Labour and Employment, Government of India vide their letter dated 22nd September, 2014 (placed as Annexure-5D) sought clarification from EPFO as to whether any loss making Public Sector Undertaking has been granted exemption under Section 17 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 or under Para 27A of the Employees' Provident Funds Scheme, 1952 in the past and if so the grounds for granting such exemption as there is no differentiation between a loss making Private Company or a Public Sector Undertaking in Condition No. 25 of Appendix ‘A’ to Para 27AA of the Employees’ Provident Funds Scheme, 1952. Moreover, the condition does not mention about analyzing the reasons for loss of a company.

5.7 EPFO vide their letter dated the 2nd December, 2014 (placed as Annexure-5E) informed Government of India that no loss making Private Company or Public Sector Undertaking was granted exemption in past either under Section 17(1)(a) of the Employees’ Provident Funds and Miscellaneous Provisions Act, 1952 or under Para 27A of the Employees’ Provident Funds Scheme, 1952.

5.8 Thereafter, Ministry of Labour and Employment, Government of India vide their letter dated 5th January, 2015 (placed as Annexure-5F) conveyed the approval of the Government to reject the proposal for grant of exemption under Para 27A of the Employees’ Provident Funds Scheme, 1952 to Food Corporation of India. EPFO has also been asked to send a draft condition to provide for exemption to statutory Corporations like Food Corporation of India by amending Appendix ‘A’ referred to in Para 27AA of the Employees’ Provident Funds Scheme, 1952.

Proposal: The Sub-Committee is requested to peruse the decision of Ministry of Labour and Employment, Government of India.
The Secretary,
Government of India,
Ministry of Labour & Employment, New Delhi - 110001.

[By name to:- Shri Subhash Kumar, Under Secretary]

Subject: Grant of exemption under Para 27A of EPF Scheme, 1952 under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952

Sir,

An application dated 20.03.2009 addressed to the Secretary, Government of India, Ministry of Labour & Employment, New Delhi - 110001 was received from M/s. Food Corporation of India an establishment covered under the ambit of the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 Code No. DL/2271 in Regional Office Delhi (North) for grant of exemption under Para 27A of EPF Scheme, 1952.

2. On examination of the said application, the RPFC, Delhi (North) has certified that:

a) The statutory compliance has been rendered by the establishment in full w.e.f. November 1969 in Trust Fund in so far as it relates to Provident Fund contribution while the Family pension/Pension contribution has been remitted to RPFC.

b) In exercise of the powers conferred upon him under Para 79 of the Employees' Provident Funds Scheme, 1952, the RPFC, Delhi (North) granted relaxation to the establishment w.e.f. November 1969 vide order dated 30.11.1969, and thereby allowed them to maintain and operate the Trust at their end.

c) The Trust Rules are not less favourable to the employees as compared to the provisions of the Employees' Provident Funds Scheme, 1952 specifically with regard to:

   i) Rate of contribution as provided under Section 6 of the EPF & MP Act, 1952 and

   ii) Benefits available to the members under the various provisions of the EPF Scheme 1952.

3. Certain deficiencies had been observed during the Compliance Audit of the establishment/PF Trust for 2010-11 & 2011-12 conducted by RPFC, Delhi (North). Many of these have been overcome and some have been satisfactorily replied to. Some of the other discrepancies have been removed/rectified and for the remaining few mistakes committed in the past, the establishment has submitted the following undertakings:
i) Undertaking for submission of statutory monthly & annual returns in time.

ii) Undertaking for compliance of employees engaged through contractor.

iii) Undertaking for maintenance of Trust Records electronically.

iv) Undertaking to abide by the 31 revised conditions as delineated in Appendix 'A' to Para 27AA of the EPF Scheme, 1952.

v) Undertaking for EPF membership to all the eligible employees as defined in the Trust Rules.

4. Accordingly, the requirements for grant of exemption under Para 27A of EPF Scheme, 1952 read with Section 17(2) of the EPF & MP Act, 1952 are met by the establishment M/s. Food Corporation of India.

5. Further, the RPFC, under whose jurisdiction the establishment is complying, has verified the books of accounts the establishment and the maintenance of the Trust's account and certified that:

a) Majority of employees have consented for seeking exemption.

b) The number of trustees representing the employer and employees are each within the permitted strength under Para 79C of the EPF Scheme, 1952.

c) The establishment has enrolled all the eligible employees including employees employed by or through contractor working in or in connection with the work of the establishment and the employees engaged through contractors who have been covered separately as independent establishment under the Act have also been enrolled.

d) The enrollment of all the employees in the branch units and companies has been verified and confirmed.

e) The establishment has been enjoying relaxation w.e.f. November 1969 and the investment by the trust during the period of enjoyment of relaxation is in accordance with the pattern of investment prescribed by the Government of India Ministry of Labour & Employment from time to time.

f) The Board of Trustees have been constituted under the chairmanship of the employer.

g) The employer has undertaken to maintain the accounts electronically and to make available the individual balances for each of the employees electronically.

h) The Board of trustees have furnished an undertaking to abide by the condition Nos. 22 and 23 of Appendix 'A' to Para 27AA of the EPF Scheme, 1952.

i) The accounts of the trustees as well as of the establishment are being periodically inspected by field functionaries to ensure that the establishment complies with all the conditions required for grant of exemption and the trust handles the funds effectively and efficiently.

j) Proper records of withdrawals, transfers etc. are maintained by the Trustees.

k) Monthly statutory returns are submitted regularly.

l) The compliance to the conditions as prescribed in Appendix 'A' to Para 27AA of the EPF Scheme, 1952 by the establishment have been confirmed and the same is monitored regularly.

m) The establishment has remitted the inspection charges as well as the contribution relating to EPS and EDLI contribution as the case may be up to the date of recommendation.

n) The Appropriate Government, in the present case, is Central Government.
The application of the establishment for grant of exemption and the scrutiny report forwarded by the RPFC, Delhi (North) have been examined in accordance with the provisions of Para 27A of EPF Scheme, 1952 and Appendix 'A' to Para 27 AA of the EPF Scheme, 1952 and in the light of the "Ten check points" list prescribed by the Ministry. It is found that the application of the establishment for grant of exemption is in order.

7. The application of the establishment for grant of exemption was placed before the Sub-Committee of CBT, Employees' Provident Fund in their 36th meeting held on 15.05.2014. It was brought to the notice of the Committee that the case of the Food Corporation of India (FCI) is very peculiar and the Committee may consider the proposal. It was informed to 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. Further it was also brought to the notice of the Committee the submissions of the Chairman and Managing Director, FCI as detailed below:

a) 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.

e) The committee decided that the Food Corporation of India is not profit no loss organization of Government of India and condition No. 25 of Appendix 'A' to Para 27AA of the EPF Scheme, 1952 is not attracted in the case of FCI. Thus, the proposal of FCI deserves consideration and recommendation to Appropriate Government for grant of exemption.

8. Having considered the application, the Sub-Committee, took the decision to recommend the application submitted by M/s. Food Corporation of India, Code No. DL/2271, for grant of exemption under Para 27A of EPF Scheme, 1952 to Appropriate Government. Copy of the minutes of the said meeting which was circulated after approval of the Chairman on 21.05.2014 is enclosed herewith.

9. Accordingly, I am directed to forward the application of the establishment to the Appropriate Government, i.e., the Central Government for grant of exemption under Para 27A of the Scheme with the following documents:

a) Application for grant of exemption duly signed by the employer and addressed to the Appropriate Government.
b) A copy of the PF Trust Rules of the establishment.
c) A copy of the Income Tax recognition order.
d) Certificates of undertakings to abide by conditions Nos. 22 and 23 of Appendix 'A' to Para 27 AA of the EPF Scheme 1952.
e) Copy of the relaxation order.
f) A chart showing comparison of benefits under the Rules of the Trust vis-a-vis the provisions of EPF Scheme, 1952.
g) The 'Ten check points' proforma prescribed by the Ministry, duly filled in.
h) Compliance Audit Report.
10. The exemption to be granted to the establishment is subject to the following conditions as specified in Appendix 'A' to Para 27AA of the Employees' Provident Funds Scheme, 1952 which are as under:

1. The employer shall establish a Board of Trustees under his Chairmanship for the management of the Provident Fund according to such directions as may be given by the Central Government or the Central Provident Fund Commissioner, as the case may be, from time to time. The Provident Fund shall vest in the Board of Trustees who will be responsible for and accountable to the employees' Provident Fund Organisation, inter alia, for proper accounts of the receipts into and payment from the Provident fund and the balance in the custody. For the purpose, the "employer" shall mean:
   i) In relation to an establishment, which is factory, the owner or occupier of the factory; and
   ii) In relation to any other establishment, the person who, or the authority, that has the ultimate control over the affairs of the establishments.

2. The Board of Trustees shall meet at least once in every three months and shall function in accordance with the guidelines that may be issued from time to time by the Central Government/Central Provident Fund Commissioner (CPFC) or an officer authorized by him.

3. All employees, as defined in section 2(f) of the Act, who have been eligible to become members of the Provident Fund, had the establishment not been granted exemption, shall be enrolled as members.

4. Where an employee who is already a member of Employees' Provident Fund or a provident fund of any other exempted establishment is employed in his establishment, the employer shall immediately enroll him as a member of the fund. The employer should also arrange to have the accumulations in the provident fund account of such employee with his previous employer transferred and credited into his account.

5. The employer shall transfer to the Board of Trustees the contributions payable to the provident fund by himself and employees at the rate prescribed under the Act from time to time by the 15th of each month following the month for which the contributions are payable. The employer shall be liable to pay simple interest in terms of the provisions of section 7Q of the Act for any delay in payment of any dues towards the Board of Trustees.

6. The employer shall bear all the expenses of the administration of the Provident Fund and also make good any other loss that may be caused to the Provident Fund due to theft, burglary, defalcation, misappropriation or any other reason.

7. Any deficiency in the interest declared by the Board of Trustees is to be made good by the employer to bring it up the statutory limit.

8. The employer shall display on the notice board of the establishment, a copy of the rules of the funds as approved by the appropriate authority and as and when amended thereto along with a translation in the language of the majority of the employees.
9. The rate of contribution payable, the conditions and quantum of advances and other matters laid down under the provident fund rules of the establishment and the interest credited to the account of each member, calculated on the monthly running balance of the member and declared by the Board of Trustees shall not be lower than those declared by the Central Government under the various provisions prescribed in the Act and the Scheme framed there under.

10. Any amendment to the Scheme, which is more beneficial to the employees than the existing rules of the establishment, shall be made applicable to them automatically pending formal amendment of the Rules of the Trust.

11. No amendment in the rules shall be made by the employer without the prior approval of the Regional Provident Fund Commissioner (referred to as RPFC hereafter). The RPFC shall before giving his approval give a reasonable opportunity to the employees to explain their point of view.

12. All claims for withdrawals, advance and transfer should be settled expeditiously, within the maximum time frame prescribed by the Employees' Provident Fund Organisation.

13. The Board of Trustees shall maintain detailed accounts to show the contribution credited, withdrawal and interest in respect of each employee. The maintenance of such records should preferably be done electronically. The establishments should periodically transmit the details of members' accounts electronically as and when direct by the CPFC/RPFC.

14. The Board of Trustees shall issue an annual statement of accounts or pass books to every employee within six months of the close of financial/accounting year free of cost once in the year. Additional printouts can be made available as and when the members want, subject to nominal charges. In case of passbook, the same shall remain in custody of employee to be updated periodically by the trustees when presented to them.

15. The employer shall make necessary provisions to enable all the members to be able to see their account balance from the computers terminals as and when required by them.

16. The Board of Trustees and the employer shall file such returns monthly/annually as may be prescribed by the Employees' Provident Fund Organisation within the specified time-limit, failing which it will be deemed as a default and the Board of Trustees and employer will jointly and separately be liable for suitable penal action by the Employees' Provident Fund Organisation.

17. The Board of Trustees shall invest the monies of the provident fund as per the directions of the government from time to time. Failure to make investments as per directions of the Government shall make the Board of Trustees separately and jointly liable to surcharge as may be imposed by the Central Provident Fund Commissioner or his representative.

18. (a) The securities shall be obtained in the name of Trust. The securities so obtained should be in dematerialized (DEMAt) form and in case the required facility is not available in the area where the trust operates, the Board of Trustees shall inform the Regional Provident Fund Commissioner concerned about the same.

b) The Board of Trustees shall maintain a script wise register and ensure timely realization of interest.
c) The DEMAT Account should be opened through depository participants approved by Reserve Bank of India and Central Government in accordance with the instruction issued by the Central government in this regard.

d) The cost of maintaining DEMAT account should be treated as incidental cost of investment by the Trust. Also all types of Cost of investment like brokerage for purchase of securities etc. shall be treated as incidental cost of investment by the Trust.

19. All such investments made, like purchase of securities and bonds, should be lodged in the safe custody of depository participants, approved by reserve bank of India and Central Government, who shall be the custodian of the same. On closure of establishment or liquidation or cancellation of exemption from EPF Scheme, 1952, such custodian shall transfer the investment obtained in the name of the Trust and standing in its credit to the RPFC concerned directly on receipt of request from the RPFC concerned to that effect.

20. The exempted establishment shall intimate to the RPFC concerned the details of depository participants (approved by the Reserve Bank of India and Central Government), with whom and in whose safe custody, the investments made in the name of trust, viz., Investments made in securities, bonds, etc. have been lodged. However, the Board of Trustees may raise such sum or sums of money as may be required for meeting obligatory expenses such as settlement of claims, grant of advances as per rules and transfer of member's P.F. accumulations in the events of his/her leaving service of the employer and any other receipts by sale of the securities or other investments standing in the name of the Fund subject to the prior approval of the Regional Provident Fund Commissioner.

21. Any commission, incentive, bonus, or other pecuniary rewards given by any financial or other institutions for the investments made by the Trust should be credited to its account.

22. The employer and the members of the Board of Trustees, at the time of grant of exemption, shall furnish a written undertaking to the RPFC in such format as may be prescribed from time to time, inter alia, agreeing to abide by the conditions which are specified and this shall be legally binding on the employer and Board of Trustees, including their successors and assignees, or such conditions as may be specified latter for continuation of exemption.

23. The employer and the Board of Trustees shall also give an undertaking to transfer the funds promptly within the time limit prescribed by the concerned RPFC in the event of cancellation of exemption. This shall be legally binding on them and will make them liable for prosecution in the event of any delay in the transfer of funds.

24. (a) The account of the Provident Fund maintained by the Board of Trustees shall be subject to audit by a qualified independent chartered accountant annually. Where considered necessary, the CPFC or the RPFC in-charge of the Region shall have the right to have the accounts re-audited by any other qualified auditor and the expenses so incurred shall be borne by the employer.

(b) A copy of the Auditor's report along with the audited balance sheet should be submitted to the RPFC concerned by the Auditor directly within six months after the closing of the financial year from 1st April to 31st March. The format of the balance sheet and the information to be furnished in the report shall be as prescribed by the Employees' Provident Fund Organisation and made available with the RPFC Office in electronic format as well as a signed hard copy.
(c) The same auditors should not be appointed for two consecutive years and not more than two years in a block of six years.

25. A company reporting loss for three consecutive financial years or erosion in their capital base shall have their exemption withdrawn from the first day of the next/succeeding financial year.

26. The employer in relation to the exempted establishment shall provide for such facilities for inspection and pay such inspection charges as the Central Government may from time to time direct under clause (a) of subsection (3) of section 17 of the Act within 15 days from the close of every month.

27. In the event of any violation of the conditions for grant of exemption, by the employer or the Board of Trustees, the exemption granted may be cancelled after issuing a show cause notice in this regard to the concerned persons.

28. In the event of any loss to the trust as a result of any fraud, defalcation, wrong investment decisions etc. the employer shall be liable to make good the loss.

29. In case of any change of legal status of the establishment, which has been granted exemption, as a result of merger, demerger, acquisition, sale amalgamation, formation of a subsidiary, whether wholly owned or not, etc., the exemption granted shall stand revoked and the establishment should promptly report the matter to the RPFC concerned for grant of fresh exemption.

30. In case, there are more than one unit/establishment participating in the common Provident Fund Trust which has been granted exemption, all the trustees shall be jointly and separately liable/responsible for any default committed by any of the trustees/employer of any of the participating units and the RPFC shall take suitable legal action against all the trustees of the common Provident Fund Trust.

31. The Central government may lay down any further condition for continuation of exemption of the establishments.

11. It is pertinent to place on record that the delay from the date of receipt of application till the same is forwarded to Appropriate Government is procedural in nature and the same is mainly due to the following reasons:

   a) References made from time to time with the RPFC, Delhi (North) for compliance of the objections raised to see that the proposal is complete in all respect.
   b) Waiting for the subsequent meeting of CBT, EPF after making the proposal ready.
   c) Time involved in getting the minutes of the meeting finalized and circulated.

12. The System of Monitoring that exists is as under:

   a. The exempted establishments are required to file a monthly return and another return on an yearly basis in the format prescribed. Copies of both the returns are enclosed.
   b. There is an yearly inspection which also includes audit of the trust being maintained by such establishments which are relaxed under Para 79 of the Scheme or have been granted exemption by the Appropriate Government.
   c. The Provident Fund maintained by the Board of Trustees are subject to audit by a qualified independent Chartered Accountant annually. Wherever necessary, EPFO shall have the right to have the accounts re-audited by any other qualified auditor and the expenses so incurred shall be borne by the employer.
13. Now, with emphasis on e-governance being the order of the day, a software has been launched in January, 2014 to monitor exempted establishments. This software facilitates the employers of exempted establishment to feed-in-details in respect of the establishments and the Trusts on a monthly basis. This would enable EPFO field offices and also the Head Office to monitor the exempted establishment on almost a real-time basis. Further, a proforma for third party audit of exempted establishment for effective auditing of such establishments by independent and qualified Chartered Accountants has been finalized by the Sub-Committee on exempted establishment in its meeting held on 28.03.2014.

It is therefore requested that the proposal may please be considered and exemption to the establishment under Para 27A of the EPF Scheme, 1952 may be granted w.e.f. November 1969.

Yours faithfully,

(P.K. Udgata)
Addl. Central P.F. Commissioner (Compliance)
Telephone No. 011 – 26172672

Copy to: 1. ACC (DL & UK)... for information
     2. RPFC, Delhi (North)... for information.

(P.K. Udgata)
Addl. Central P.F. Commissioner (Compliance)


Page 130 of 160
Page 8 of 8
No. S-35015/75/2014.SS-II
Government of India
Ministry of Labour & Employment

Shram Shakti Bhawan, Rafi Marg,
New Delhi, dated the 8th July, 2014.

To

The Central Provident Fund Commissioner,
Employees' Provident Fund Organisation,
14, Bhikaji Cama Place,
New Delhi-110066.

Subject:- Grant of exemption under para 27A of the EPF Scheme, 1952 to M/s
Food Corporation of India DL/2271-regarding.

Sir,

I am directed to refer to your letter No.Exem/5(22)09/DL/NZ/797 dated
1-7-2014 on the subject mentioned above. In this connection it is stated that in
the Compliance Audit Report for 2010-11 and 2011-12 of the establishment, it has
been mentioned that the establishment has incurred losses consecutively for the
last several years. EPFO is requested to explain how the proposal for grant of
exemption under para 27A of the EPF Scheme, 1952 to M/s Food Corporation of
India after being approved by the Sub-Committee of CBT(EPF) in its 35th
meeting has been sent to the Ministry when the establishment is not fulfilling the
conditions of grant of exemption?

Yours’ faithfully,

(Subhash Kumar)
Under Secretary to Govt. of India
No. Exem/5(22)09/DL/NZ/Vol-I

To

The Secretary,

Government of India,

Ministry of Labour & Employment,

New Delhi – 110001.

(By name to: Shri Subhash Kumar, Under Secretary, SS-II)

Date: 19 Aug 2014

Subject: - Grant of Exemption under Para 27A of the EPF Scheme, 1952 in respect of M/s. Food Corporation of India, DL/2271- Regarding.


Sir,

This is with reference to grant of exemption to M/s. Food Corporation of India, DL/2271 under Para 27A of the Employees’ Provident Fund Scheme, 1952.

2. In this regard, it is to inform that the issues of the establishment regarding incurred losses consecutively for the last several years has already been clarified in Serial No. 7 of EPFO letter No. Exem/5(22)09/DL/NZ/797 dated 01.07.2014. However, it is again informed that the application of the establishment for grant of exemption was placed before the Sub-Committee of CBT, Employees’ Provident Fund in their 36th meeting held on 15.05.2014, it was brought to the notice of the committee that the case of the Food Corporation of India (FCI) is very peculiar and the committee may consider the proposal. It was informed to 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 EPF Scheme, 1952 no exemption can be recommended/sanctioned to a company which incurs losses for three years consecutively. Further, it was also brought to the notice of the Committee the submissions of the Chairman and Managing Director, FCI as detailed below:

(i) 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 is not arise.

Condt....
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.

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.

FCI is a subsidy based corporation, hence question of any profit or loss does not arise.

The committee decided that the Food Corporation of India is a no profit no loss organization of Government of India and conditions No. 25 of Appendix ‘A’ to para 27AA of the EPF Scheme, 1952 is not attracted in the case of FCI. Thus, the proposal of FCI deserves consideration and the committee on behalf of CBT recommends the proposal to Appropriate Government for grant of exemption.

3. According to the decision of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments the proposal has been sent to Appropriate Government for consideration and grant of exemption. A copy of the minutes of the 36th meeting of the Sub-Committee is enclosed herewith for kind perusal.

4. It is thus requested that the proposal of FCI may kindly be suitably considered for grant of exemption.

Yours faithfully,

(P. K. Udgata)
Additional Central P.F. Commissioner-I (Compliance)
Telephone: 011-26172672

Page 133 of 160
To The Central Provident Fund Commissioner, Employees' Provident Fund Organization, Bhavishya Nidhi Bhavan, 14, Bhikaji Cama Place, New Delhi - 110066.

(Kind Attn: Shri P.K. Udgata, ACC (Compliance))

Sub: Grant of exemption under Para 27 A of the EPF Scheme, 1952 to M/s. Food Corporation of India (DL/2271) - reg.

Sir,

I am directed to refer to your letter no. Exem/5(22)09/DL/NZ/Vol-I dated 19th August, 2014 on the above-mentioned subject. In this connection, it is stated EPFO may clarify the following points in order to take a decision in the matter:

(i) Whether any loss-making PSU has been granted exemption (under Section 17 of EPF & MP Act, 1952 or Para 27 A of the EPF Scheme, 1952) in the past and, if so, the grounds for granting such exemption.

(ii) Under Para 25 of the Para 27AA “Terms and Conditions of Exemption” (Appendix “X”), there is no differentiation between a loss-making private company or a PSU. Moreover, the condition does not mention about analyzing the reasons for loss of a company. In such a scenario, how can FCI’s claim for exemption be separated from other loss-making companies?

2. It is requested that EPFO’s views on the above may be forwarded to this Ministry at the earliest.

Yours faithfully,

(Subhash Kumar)
To The Secretary to Government of India, Ministry of Labour & Employment, Shram Shakti Bhawan, Rafi Marg, New Delhi – 110001.

(By name to:- Shri Subhash Kumar, Under Secretary, SS-II)

Subject: - Grant of Exemption under Para 27A of the EPF Scheme 1952 in r/o M/s. Food Corporation of India, DL/2271 - Regarding.

Sir,


2. In this regard, the desired clarification is furnished as under:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Clarification Sought by Ministry</th>
<th>Reply</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Whether any loss-making PSU has been granted exemption (under Section 17 of EPF &amp; MP Act, 1952 or Para 27A of the EPF Scheme, 1952) in the past and, if so, the grounds for granting such exemption.</td>
<td>No such case where any loss making PSU has been granted exemption could be traced out from our records.</td>
</tr>
<tr>
<td>2.</td>
<td>Under Para 25 of the Para 27AA &quot;Terms and Conditions of Exemption&quot; (Appendix &quot;X&quot;), there is no differentiation between a loss-making private company or a PSU. Moreover, the condition does not mention about analyzing the reasons for loss of a company. In such a scenario, how can FCI’s claim for exemption be separated from other loss-making companies?</td>
<td>Peculiar case of Food Corporation of India and the views of Sub-Committee of CBT on Exempted Establishments in this regard has already been intimated to the Ministry.</td>
</tr>
</tbody>
</table>

3. In view of the above, it is requested that the proposal for grant of exemption to the establishment in question may please be considered.

Yours faithfully,

(P.K. Udgata)

Addl. Central P.F. Commissioner - I (Compliance)

Page 135 of 160
To

The Central Provident Fund Commissioner,
Employees’ Provident Fund Organisation,
14, Bhikaji Cama Place,
New Delhi-110066.

Subject:- Grant of exemption under para 27A of the EPF Scheme, 1952 to M/s
Food Corporation of India DL:2271-regarding.

Sir,

I am directed to refer to your letter No.Exem’5(22)09/DL/NZ/Vol-I/2437
dated 2-12-2014 on the subject mentioned above and to convey herewith approval
of the Ministry to reject the proposal for grant of exemption under para 27A of
EPF Scheme, 1952 to M/s Food Corporation of India. Further, EPFO is requested
to send the draft of a condition to provide for exemption to statutory Corporation
like FCI by amending Appendix ‘A’ referred to in para 27AA of the Section 17 of
the Act.

Yours faithfully,

(Ajay Malik)
Under Secretary to Govt. of India
Item No. 6 : Amendment to Condition No. 25 of the Appendix 'A' to Para 27AA of the Employees' Provident Funds Scheme, 1952 for grant of exemption to establishments 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 Governments.

6.1 Ministry of Labour and Employment, Government of India vide their letter dated 5th January, 2015 (placed as Annexure-6A) asked EPFO to send a draft condition to provide for exemption to statutory Corporations like Food Corporation of India by amending Appendix 'A' referred to in Para.27AA of the Employees' Provident Funds Scheme, 1952.

6.2 Para 27AA of the Employees' Provident Funds Scheme, 1952 provides that all exemptions already granted or to be granted hereafter under Section 17 of the Act or under Para 27A of the Scheme shall be subject to the terms and conditions as given in the Appendix 'A'.

6.3 Appendix 'A' to Para 27AA of the Employees' Provident Funds Scheme, 1952 contains 31 conditions. Condition No. 25 stipulates:

"A company reporting loss for three consecutive financial years or erosion in their capital base shall have their exemption withdrawn from the first day of the next/succeeding financial year."

6.4 Condition No. 25 does not differentiate between a loss making Private Company and a loss making Public Sector Undertaking. Wherever Private Companies incur losses consecutively for three years, their proposals are not considered for placing before the Central Board of Trustees, EPF as there remains always a threat to the Trust Fund wherein the hard earned Provident Fund contributions of the subscribers are accumulated. On the other hand, in case of Public Sector Undertakings, there is sovereign protection of the Trust Fund. As such, Private Companies and Public Sector Undertakings cannot be treated on similar footings. Both are to be treated separately.

6.5 Accordingly, it is felt that there has to be a distinction between a loss making Private Company and a loss making Public Sector Undertaking in so far as the content of condition No. 25 of Appendix A to Para 27AA of the Employees' Provident Funds Scheme, 1952.
6.6 The following are thus proposed:

<table>
<thead>
<tr>
<th>Existing content of Condition No. 25 of Appendix A to Para 27AA of the Employees’ Provident Funds Scheme, 1952.</th>
<th>Proposed changes</th>
</tr>
</thead>
<tbody>
<tr>
<td>25. A company reporting loss for three consecutive financial years or erosion in their capital base shall have their exemption withdrawn from the first day of the next/succeeding financial year.</td>
<td>25. A company, other than statutory body, Public Sector Undertaking and corporations of Appropriate Government reporting loss for three consecutive financial years or erosion in their capital base shall have their exemption withdrawn from the first day of the next/succeeding financial year. Or A company reporting loss for three consecutive financial years or erosion in their capital base shall have their exemption withdrawn from the first day of the next/succeeding financial year.</td>
</tr>
</tbody>
</table>

Provided, this will not be applicable to statutory body, Public Sector Undertaking and corporations of Appropriate Government where the Appropriate Government undertakes to pay the provident fund to the members in case of financial insolvency of these concerns.

Proposal: The Sub-Committee is requested to deliberate on the proposed changes mentioned at 6.6 above for proposing amendment to Government of India, Ministry of Labour & Employment for necessary amendment.
To

The Central Provident Fund Commissioner,
Employees' Provident Fund Organisation,
14, Bhikaji Cama Place,
New Delhi-110066.

Subject:- Grant of exemption under para 27A of the EPF Scheme, 1952 to M/s Food Corporation of India DL/2271-regarding.

Sir,

I am directed to refer to your letter No.Exem/S(22)09/DLINZNol-I/2437 dated 2-12-2014 on the subject mentioned above and to convey herewith approval of the Ministry to reject the proposal for grant of exemption under para 27A of EPF Scheme, 1952 to M/s Food Corporation of India. Further, EPFO is requested to send the draft of a condition to provide for exemption to statutory Corporation like FCI by amending Appendix ‘A’ referred to in para 27AA of the Section 17 of the Act.

Yours faithfully,

(Ajay Malik)
Under Secretary to Govt. of India

Page 139 of 160
Item No. 7 : Status of the proposals approved by the Central Board of Trustees, EPF and Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments and forwarded to Appropriate Governments since January, 2014.

7.1 Section 17(1) of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 provides that 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.

7.2 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.

7.3 Para 27A (1) of the Employees' Provident Fund Scheme, 1952 provides that 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."
Para 27AA of the Employees’ Provident Funds Scheme, 1952 provides that all exemptions already granted or to be granted hereafter under Section 17 of the Act or under Para 27A of the Scheme shall be subject to the terms and conditions as given in the Appendix ‘A’.

Government of India and various State Government have been granting exemption under Section 17(1)(a) of the Act and Para 27A of the Employees’ Provident Funds Scheme, 1952 from time to time.

During the period from 01.01.2014 till 31.12.2014, four meetings of the Central Board of Trustees, EPF (202nd, 203rd, 204th and 205th) and three meetings of the Sub-Committee of the Central Board of Trustees, EPF (35th, 36th and 37th) were held. The number of proposals approved by the Board and the Sub-Committee are as under:

<table>
<thead>
<tr>
<th>Meeting No. of CBT/Sub-Committee</th>
<th>Date of the meeting</th>
<th>No. of proposals approved</th>
<th>Notification/Order Issued</th>
<th>Pending</th>
<th>Rejected (R)/Not yet sent (NYS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>202nd CBT</td>
<td>13.01.2014</td>
<td>25</td>
<td>13</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>203rd CBT</td>
<td>05.02.2014</td>
<td>26</td>
<td>20</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>204th CBT</td>
<td>26.08.2014</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td></td>
</tr>
<tr>
<td>205th CBT</td>
<td>19.12.2014</td>
<td>--</td>
<td>--</td>
<td>--</td>
<td></td>
</tr>
<tr>
<td>35th Sub-Committee</td>
<td>28.03.2014</td>
<td>68</td>
<td>22</td>
<td>45</td>
<td>1(NYS)</td>
</tr>
<tr>
<td>36th Sub-Committee</td>
<td>15.05.2014</td>
<td>20</td>
<td>6</td>
<td>13</td>
<td>1(R)</td>
</tr>
<tr>
<td>37th Sub-Committee</td>
<td>07.08.2014</td>
<td>35</td>
<td>7</td>
<td>27</td>
<td>1(NYS)</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>174</td>
<td>68</td>
<td>103</td>
<td>3</td>
</tr>
</tbody>
</table>

Since 1st January, 2014, 174 proposals have been processed and sent to Appropriate Governments. 35 proposals have been placed in this 38th meeting of the Central Board of Trustees, EPF on Exempted Establishments. The details of 174 proposals sent to Appropriate Governments (Government of India/State Governments) with present status is placed at Annexure 7A.
7.8 As on 15.01.2015, 55 proposals are pending for processing and grant of exemption for want of information and documents from field offices and establishments. The detail of such list is placed at Annexure 7B.
LIST OF EXEMPTION PROPOSALS APPROVED BY THE CENTRAL BOARD AND ITS SUB COMMITTEE ON EXEMPTED ESTABLISHMENTS (202nd CBT HELD ON 13.01.2014, 203rd CBT HELD ON 05.02.2014, 35th SUB COMMITTEE HELD ON 28.03.2014, 36th SUB COMMITTEE HELD ON 15.05.2014 AND 37th SUB COMMITTEE HELD ON 07.08.2014)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name</th>
<th>Office</th>
<th>Code No.</th>
<th>Appropriate Government</th>
<th>Present Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>Central India Industries Ltd.</td>
<td>RO Kolkata</td>
<td>WB/48333</td>
<td>Government of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>3.</td>
<td>Hindustan Zinc Ltd.</td>
<td>SRO Udaipur</td>
<td>RJ/16755</td>
<td>Central Government</td>
<td>Order issued by the Government.</td>
</tr>
<tr>
<td>4.</td>
<td>Central India General Agents Ltd.</td>
<td>RO Kolkata</td>
<td>WB/48339</td>
<td>Government of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>5.</td>
<td>Rajasthan Industries Ltd.</td>
<td>RO Kolkata</td>
<td>WB/48344</td>
<td>Central Government</td>
<td>Order issued by the Government.</td>
</tr>
<tr>
<td>7.</td>
<td>Pilani Investments and Industries Corporation Ltd.</td>
<td>RO Kolkata</td>
<td>WB/48331</td>
<td>Government of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>8.</td>
<td>Bengal Rubber Co. Ltd.</td>
<td>RO Kolkata</td>
<td>WB/48338</td>
<td>Government of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>9.</td>
<td>Basant Properties Ltd.</td>
<td>RO Kolkata</td>
<td>WB/48330</td>
<td>Government of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>10.</td>
<td>Pilani Properties Ltd.</td>
<td>RO Kolkata</td>
<td>WB/48341</td>
<td>Government of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>11.</td>
<td>Hindustan Discounting Co. Ltd.</td>
<td>RO Kolkata</td>
<td>WB/48337</td>
<td>Government of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>12.</td>
<td>Gwalior Finance Corporation Ltd.</td>
<td>RO Kolkata</td>
<td>WB/48332</td>
<td>Government of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>14.</td>
<td>Ganga Properties</td>
<td>RO Kolkata</td>
<td>WB/48340</td>
<td>Government of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name</td>
<td>Office</td>
<td>Code No.</td>
<td>Appropriate Government</td>
<td>Present Status</td>
</tr>
<tr>
<td>--------</td>
<td>-------------------------------------------</td>
<td>--------------------</td>
<td>----------</td>
<td>---------------------------------</td>
<td>-------------------------------------</td>
</tr>
<tr>
<td>15.</td>
<td>Jai Shree Chemicals &amp; Fertilizers</td>
<td>RO Kolkata</td>
<td>WB/10803</td>
<td>Government of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>17.</td>
<td>Graphite India Limited</td>
<td>SRO Park Street</td>
<td>WB/13339</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>18.</td>
<td>Delhi State Industrial &amp; Infrastructure Development Corporation Limited</td>
<td>RO Delhi (North)</td>
<td>DL/3277</td>
<td>Government of NCT of Delhi</td>
<td>Pending</td>
</tr>
<tr>
<td>20.</td>
<td>MMTC Ltd.</td>
<td>RO Delhi (North)</td>
<td>DL/E/1267</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>21.</td>
<td>Indian Sugar Exim Corporation Ltd</td>
<td>RO Delhi (South)</td>
<td>DL/2731</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>22.</td>
<td>J.K. Tyre &amp; Industries</td>
<td>RO Delhi (North)</td>
<td>DL/39741</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>24.</td>
<td>GAIL India Limited</td>
<td>Delhi (North)</td>
<td>DL/7413</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>25.</td>
<td>Tata Marcopolo Motors Ltd</td>
<td>SRO Lucknow</td>
<td>UP/43067</td>
<td>Central Government</td>
<td>Pending</td>
</tr>
<tr>
<td>28.</td>
<td>M/s Dalmia Bharat Limited</td>
<td>RO Delhi (North)</td>
<td>DL/41679</td>
<td>Central Government</td>
<td>Pending</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name</td>
<td>Office</td>
<td>Code No.</td>
<td>Appropriate Government</td>
<td>Present Status</td>
</tr>
<tr>
<td>--------</td>
<td>-------------------------------------</td>
<td>---------------</td>
<td>----------</td>
<td>------------------------</td>
<td>-------------------------------------</td>
</tr>
<tr>
<td>31.</td>
<td>National Institute of Public Finance &amp; Policy</td>
<td>RO Delhi (South)</td>
<td>DL/11885</td>
<td>Government of NCT of Delhi</td>
<td>Pending</td>
</tr>
<tr>
<td>32.</td>
<td>All India Management Association</td>
<td>RO Delhi (North)</td>
<td>DL/2805</td>
<td>Government of NCT of Delhi</td>
<td>Pending</td>
</tr>
<tr>
<td>33.</td>
<td>Engineering Project (India) Ltd</td>
<td>RO Delhi (North)</td>
<td>DL/2921</td>
<td>Central Government</td>
<td>Pending</td>
</tr>
<tr>
<td>34.</td>
<td>Punj Lloyd Ltd.</td>
<td>RO Delhi (South)</td>
<td>DL/10589</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>36.</td>
<td>Genpact India</td>
<td>RO Delhi (North)</td>
<td>DL/20846</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>38.</td>
<td>Metal One Corporation India Pvt. Ltd</td>
<td>RO Delhi (North)</td>
<td>DL/38782</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>40.</td>
<td>VE Commercial Vehicles Limited</td>
<td>RO Delhi (South)</td>
<td>DL/937111</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>41.</td>
<td>Eicher Good Earth Investment Ltd</td>
<td>RO Delhi (South)</td>
<td>DL/4569</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>43.</td>
<td>Shree Sita Ram Bhandar</td>
<td>RO Delhi (North)</td>
<td>DL/38268</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>44.</td>
<td>Shree Arya Dharma Seva Sangh</td>
<td>RO Delhi (North)</td>
<td>DL/38269</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>45.</td>
<td>Eicher Motor Ltd.</td>
<td>RO Delhi (South)</td>
<td>DL/30572</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name</td>
<td>Office</td>
<td>Code No.</td>
<td>Appropriate Government</td>
<td>Present Status</td>
</tr>
<tr>
<td>--------</td>
<td>-------------------------------------------</td>
<td>-----------------</td>
<td>----------</td>
<td>---------------------------------------------</td>
<td>------------------------</td>
</tr>
<tr>
<td>46.</td>
<td>Shree Sanatan Dharma Sabha Lakshmi Narain Temple Trust</td>
<td>RO Delhi (North)</td>
<td>DL/38270</td>
<td>Government of NCT of Delhi</td>
<td>Pending</td>
</tr>
<tr>
<td>47.</td>
<td>Delphi Automotive System Pvt Ltd</td>
<td>RO Gurgaon</td>
<td>HR/9476</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>49.</td>
<td>L &amp; T Finance Ltd.</td>
<td>RO Thane</td>
<td>MH/43774</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>50.</td>
<td>The Leprosy Mission Trust India</td>
<td>RO Delhi (North)</td>
<td>DL/3569</td>
<td>Central Government</td>
<td>Pending</td>
</tr>
<tr>
<td>51.</td>
<td>The Energy &amp; Resources Institute</td>
<td>RO Delhi (North)</td>
<td>DL/6987</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>52.</td>
<td>M/s. The State Trading Corporation of India Ltd.</td>
<td>RO, Delhi (North)</td>
<td>DL/791</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>54.</td>
<td>M/s. SOS Children’s Villages of India</td>
<td>RO, Delhi (North)</td>
<td>DL/14906</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>55.</td>
<td>M/s. Christian Medical College Ludhiana</td>
<td>RO, Ludhiana</td>
<td>PN/5972</td>
<td>Govt. of Punjab</td>
<td>Pending</td>
</tr>
<tr>
<td>56.</td>
<td>M/s. Housing and Urban Development Corporation Ltd.</td>
<td>RO, Delhi (North)</td>
<td>DL/6349</td>
<td>Central Government</td>
<td>Pending</td>
</tr>
<tr>
<td>57.</td>
<td>M/s. UP Twiga Fiberglass Ltd.</td>
<td>RO, Meerut</td>
<td>UP/7704</td>
<td>Govt. of India</td>
<td>Not yet sent.</td>
</tr>
<tr>
<td>58.</td>
<td>M/s. Sapient Consulting Private Limited</td>
<td>RO, Gurgaon</td>
<td>HR/30659</td>
<td>Govt. of India</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>59.</td>
<td>M/s. Nokia India Private Ltd.</td>
<td>RO, Gurgaon</td>
<td>HR/26809</td>
<td>Govt. of India</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>60.</td>
<td>M/s. Ester Industries Ltd.</td>
<td>SRO, Haldwani</td>
<td>UK/34958</td>
<td>Govt. of India</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name</td>
<td>Office</td>
<td>Code No.</td>
<td>Appropriate Government</td>
<td>Present Status</td>
</tr>
<tr>
<td>--------</td>
<td>-------------------------------------</td>
<td>-------------------</td>
<td>----------</td>
<td>------------------------</td>
<td>-------------------------------------</td>
</tr>
<tr>
<td>61.</td>
<td>M/s. Shekhavati Investment &amp; Traders Ltd.</td>
<td>SRO, Park Street, Kolkata</td>
<td>WB/42486</td>
<td>Central Govt. of India</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>62.</td>
<td>M/s. Hindustan Charity Trust, 1959</td>
<td>SRO, Park Street, Kolkata</td>
<td>WB/42489</td>
<td>Govt. of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>63.</td>
<td>M/s. India Silica Magnesite Works</td>
<td>SRO, Park Street, Kolkata</td>
<td>WB/42487</td>
<td>Govt. of India</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>64.</td>
<td>M/s. Birla Seva Trust</td>
<td>SRO, Park Street, Kolkata</td>
<td>WB/42488</td>
<td>Govt. of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>65.</td>
<td>M/s. M.P. Birla Institute of Fundamental Research</td>
<td>SRO, Park Street, Kolkata</td>
<td>WB/42500</td>
<td>Govt. of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>66.</td>
<td>M/s. East India Investment Company</td>
<td>RO, Kolkata</td>
<td>WB/CA/48392</td>
<td>Govt. of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>67.</td>
<td>M/s. Punjab Produce and Trading Company Pvt. Ltd.</td>
<td>RO, Kolkata</td>
<td>WB/CA/48388</td>
<td>Govt. of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>68.</td>
<td>M/s. Gwalior Webbing Co. Pvt. Ltd.</td>
<td>RO, Kolkata</td>
<td>WB/CA/48391</td>
<td>Govt. of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>69.</td>
<td>M/s. Punjab Produce Holdings Ltd.</td>
<td>RO, Kolkata</td>
<td>WB/48404</td>
<td>Govt. of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name</td>
<td>Office</td>
<td>Code No.</td>
<td>Appropriate Government</td>
<td>Present Status</td>
</tr>
<tr>
<td>--------</td>
<td>-------------------------------------------</td>
<td>----------</td>
<td>------------</td>
<td>-------------------------</td>
<td>-------------------------------------</td>
</tr>
<tr>
<td>71.</td>
<td>M/s. Tata Sons Limited</td>
<td>RO, Bandra</td>
<td>MH/125395</td>
<td>State Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>72.</td>
<td>M/s. Tata Housing Development Ltd.</td>
<td>RO, Bandra</td>
<td>MH/35195</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>73.</td>
<td>M/s. Hewlett Packard Financial Services (India) Private Ltd.</td>
<td>RO, Bangalore</td>
<td>KN/67172</td>
<td>Central Government</td>
<td>Pending</td>
</tr>
<tr>
<td>77.</td>
<td>M/s. Graphite (I) Ltd.</td>
<td>RO, Bandra</td>
<td>MH/BAN/19795</td>
<td>State Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>78.</td>
<td>M/s. National Stock Exchange of India Ltd.</td>
<td>RO, Bandra</td>
<td>MH/BAN/42907</td>
<td>Central Government</td>
<td>Pending</td>
</tr>
<tr>
<td>79.</td>
<td>M/s. Bombay Stock Exchange Ltd.</td>
<td>RO, Bandra</td>
<td>MH/BAN/4516</td>
<td>State Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>80.</td>
<td>M/s. SBI Life Insurance Co. Ltd.</td>
<td>RO, Bandra</td>
<td>MH/BAN/49971</td>
<td>Central Government</td>
<td>Pending</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name</td>
<td>Office</td>
<td>Code No.</td>
<td>Appropriate Government</td>
<td>Present Status</td>
</tr>
<tr>
<td>--------</td>
<td>-------------------------------------------</td>
<td>--------------</td>
<td>--------------</td>
<td>---------------------------------</td>
<td>---------------------------------</td>
</tr>
<tr>
<td>81</td>
<td>M/s. Century Textiles and Industries Ltd.</td>
<td>RO, Bandra</td>
<td>MH/ BAN/4269</td>
<td>State Government of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>82</td>
<td>M/s. Coca-Cola India Inc</td>
<td>R.O. Gurgaon</td>
<td>HR/GGN/10374</td>
<td>Govt. of India</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>83</td>
<td>M/s. Alcatel Lucent India Ltd</td>
<td>Gurgaon</td>
<td>HR/GGN/9202</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>84</td>
<td>M/s. MSD Pharmaceuticals Pvt., Ltd</td>
<td>Gurgaon</td>
<td>HR/GGN/29573</td>
<td>Government of India</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>85</td>
<td>M/s. MountShivalik Breweries</td>
<td>Chandigarh</td>
<td>PN/4582</td>
<td>Government of India</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>86</td>
<td>M/s. Welham Girls High School</td>
<td>Uttaranchal</td>
<td>UK/7966</td>
<td>Govt. of Uttaranchal</td>
<td>Pending</td>
</tr>
<tr>
<td>87</td>
<td>M/s. Welham Boys School</td>
<td>Uttaranchal</td>
<td>UK/7967</td>
<td>Govt. of Uttaranchal</td>
<td>Pending</td>
</tr>
<tr>
<td>88</td>
<td>M/s. Baroda Agents &amp; Trading</td>
<td>RO, Kolkata</td>
<td>WB/CA/ 48389</td>
<td>Govt. of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>89</td>
<td>M/s. EdCIL (India) Ltd</td>
<td>Delhi (North)</td>
<td>DL/9088</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>90</td>
<td>M/s. HSCC (India). Ltd.</td>
<td>SRO, Laxmi Nagar</td>
<td>DL/7635</td>
<td>Govt. of India</td>
<td>Pending</td>
</tr>
<tr>
<td>91</td>
<td>M/s. Tribal Co-operative Marketing Development Federation, India Ltd.</td>
<td>RO, Delhi (South)</td>
<td>DL/11208</td>
<td>Govt. of India</td>
<td>Order Issued by the Government.</td>
</tr>
</tbody>
</table>

Page 149 of 160
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name</th>
<th>Office</th>
<th>Code No.</th>
<th>Appropriate Government</th>
<th>Present Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>92.</td>
<td>M/s. Hindustan Aeronautics Ltd.</td>
<td>SRO, Allahabad</td>
<td>UP/11867</td>
<td>Govt. of India</td>
<td>Pending</td>
</tr>
<tr>
<td>93.</td>
<td>M/s. Shirram Institute for Industrial Research</td>
<td>RPFC, Delhi (North)</td>
<td>DL/5995</td>
<td>Govt. of India</td>
<td>Pending</td>
</tr>
<tr>
<td>94.</td>
<td>M/s. THDC India Ltd.</td>
<td>RO, Dehradun</td>
<td>UK/32503</td>
<td>Central Govt.</td>
<td>Order Issued by the Government</td>
</tr>
<tr>
<td>95.</td>
<td>M/s. Reliance Port &amp; Terminals Ltd.</td>
<td>SRO, Rajkot</td>
<td>GJ/40550</td>
<td>Central Govt.</td>
<td>Pending</td>
</tr>
<tr>
<td>96.</td>
<td>M/s. Seva Nidhi Trust</td>
<td>RO, Kolkata</td>
<td>WB/CA/48390</td>
<td>Govt. of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>97.</td>
<td>M/s. Aditya Birla Chemicals (India) Ltd.</td>
<td>RPFC, Jharkhand</td>
<td>JH/4989</td>
<td>Central Govt.</td>
<td>Order Issued by the Government</td>
</tr>
<tr>
<td>98.</td>
<td>M/s. L &amp; T Gulf Private Ltd.</td>
<td>RO, Thane</td>
<td>MH/THN/202493</td>
<td>Central Govt.</td>
<td>Order Issued by the Government</td>
</tr>
<tr>
<td>100.</td>
<td>M/s. National Seeds Corporation Ltd.</td>
<td>RO, Delhi (North)</td>
<td>DL/1795</td>
<td>Central Govt.</td>
<td>Order Issued by the Government</td>
</tr>
<tr>
<td>101.</td>
<td>M/s. IRCON International Limited</td>
<td>R.O. Delhi (North)</td>
<td>DL/5568</td>
<td>Central Govt.</td>
<td>Pending</td>
</tr>
<tr>
<td>102.</td>
<td>M/s. Uttrakhand Van Vikas Nigam</td>
<td>R.O., Dehradun</td>
<td>UK/25963</td>
<td>Govt. of Uttarakhand</td>
<td>Pending</td>
</tr>
<tr>
<td>103.</td>
<td>M/s. Tata Investment Corporation Ltd.</td>
<td>R.O., Bandra</td>
<td>MH/49277</td>
<td>Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name</td>
<td>Office</td>
<td>Code No.</td>
<td>Appropriate</td>
<td>Present Status</td>
</tr>
<tr>
<td>--------</td>
<td>------</td>
<td>--------</td>
<td>----------</td>
<td>-------------</td>
<td>----------------</td>
</tr>
<tr>
<td>104.</td>
<td>BILT Graphic Paper Products Ltd. – Unit-Sewa</td>
<td>SRO, Berhampur</td>
<td>OR/2910</td>
<td>Central Govt.</td>
<td>Pending</td>
</tr>
<tr>
<td>105.</td>
<td>M/s. NSE Infotech Services (P) Ltd.</td>
<td>RO, Bandra</td>
<td>MH/BAN/125306</td>
<td>Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>106.</td>
<td>M/s. Ratan Tata Trust</td>
<td>RO, Bandra</td>
<td>MH/125418</td>
<td>Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>107.</td>
<td>M/s. Sir Doradji Tata Trust</td>
<td>RO, Bandra</td>
<td>MH/125409</td>
<td>Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>108.</td>
<td>M/s. Homi Bhabha Fellowships Council</td>
<td>RO, Bandra</td>
<td>MH/125439</td>
<td>Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>109.</td>
<td>M/s. Navajbai Ratan Tata Trust</td>
<td>RO, Bandra</td>
<td>MH/125419</td>
<td>Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>110.</td>
<td>M/s. Jamsetjee Nusserwanjee Tata Endowment</td>
<td>RO, Bandra</td>
<td>MH/125408</td>
<td>Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>111.</td>
<td>M/s. Tata Sports Club Ltd.</td>
<td>RO, Bandra</td>
<td>MH/125555</td>
<td>Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>112.</td>
<td>M/s. Tata Services Ltd.</td>
<td>RO, Bandra</td>
<td>MH/125406</td>
<td>Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>113.</td>
<td>M/s. The Associated Building Company Ltd.</td>
<td>RO, Bandra</td>
<td>MH/125414</td>
<td>Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>114.</td>
<td>M/s. Kalyani Hayes Lemmerz Ltd.</td>
<td>RO, Pune</td>
<td>MH/31780</td>
<td>Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>Sr. No.</td>
<td>Name</td>
<td>Office</td>
<td>Code No.</td>
<td>Appropriate Government</td>
<td>Present Status</td>
</tr>
<tr>
<td>--------</td>
<td>------</td>
<td>--------</td>
<td>----------</td>
<td>------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>115.</td>
<td>M/s. Reliance Retail Ltd. (Formerly Known as Reliance Fresh Ltd.)</td>
<td>RO, Bandra</td>
<td>MH/48270</td>
<td>Central Government</td>
<td>Pending</td>
</tr>
<tr>
<td>116.</td>
<td>M/s. Ewart Investments Ltd.</td>
<td>RO, Bandra</td>
<td>MH/125420</td>
<td>Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>118.</td>
<td>M/s. India Steamship (A division of Chambal Fertilizers and Chemicals Ltd.)</td>
<td>RO, Kolkata</td>
<td>WB/53160</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>119.</td>
<td>M/s. Reliance Corporate IT Park Ltd.</td>
<td>SRO, Rajkot</td>
<td>GJ/40552</td>
<td>Central Government</td>
<td>Pending</td>
</tr>
<tr>
<td>120.</td>
<td>M/s. Bai Hirabai Tata Memorial Trust</td>
<td>RO, Bandra</td>
<td>MH/BAN/125553</td>
<td>State Government of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>121.</td>
<td>M/s. Lady Tata Memorial Trust</td>
<td>RO, Bandra</td>
<td>MH/125410</td>
<td>State Government of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>122.</td>
<td>M/s. TRF Limited</td>
<td>SRO, Jamshedpur</td>
<td>JH/1302</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>123.</td>
<td>M/s. SABIC Innovative Plastics India Pvt. Ltd</td>
<td>RO, Gurgaon</td>
<td>HR/31136</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>124.</td>
<td>M/s. Woodstock School</td>
<td>RO, Dehradun</td>
<td>UA/15052</td>
<td>Government of Uttaranchal</td>
<td>Pending</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name</td>
<td>Office</td>
<td>Code No.</td>
<td>Appropriate Government</td>
<td>Present Status</td>
</tr>
<tr>
<td>--------</td>
<td>------</td>
<td>--------</td>
<td>----------</td>
<td>------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>126.</td>
<td>M/s. J. K. Technosoft Limited</td>
<td>RO, Delhi South</td>
<td>DL/20420</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>128.</td>
<td>M/s. J. K. Tyre &amp; Industries Limited (Vikrant Tyre Plant), Mysore</td>
<td>SRO, Mysore</td>
<td>KN/MYS/9508</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>130.</td>
<td>M/s. I.G. Petrochemicals Limited</td>
<td>SRO, Vashi</td>
<td>MH/Vashi/95220</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>134.</td>
<td>M/s. GIC Housing Finance Limited</td>
<td>RO, Bandra</td>
<td>MH/BAN/39407</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>135.</td>
<td>Mercedes Benz Research &amp; Development (I) (P) Ltd.</td>
<td>RO, Bangalore</td>
<td>KN/24117-X</td>
<td>State Government of Karnataka</td>
<td>Pending</td>
</tr>
<tr>
<td>136.</td>
<td>Food Corporation of India (North)</td>
<td>RO, Delhi</td>
<td>DL/2271</td>
<td>Central Government</td>
<td>Rejected</td>
</tr>
<tr>
<td>139.</td>
<td>Russell Reynolds Associates India Pvt. Ltd.</td>
<td>RPFC, RO, Delhi (South)</td>
<td>DL/937516</td>
<td>Central Government</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name</td>
<td>Office</td>
<td>Code No.</td>
<td>Appropriate Government</td>
<td>Present Status</td>
</tr>
<tr>
<td>--------</td>
<td>------</td>
<td>--------</td>
<td>----------</td>
<td>------------------------</td>
<td>---------------</td>
</tr>
<tr>
<td>140.</td>
<td>M/s. Heavy Engineering Corporation Ltd. (M/s. HEC Ltd.), Dhubra, Ranchi</td>
<td>RPFC, RO, Jharkhand</td>
<td>WB/1465</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>141.</td>
<td>M/s. Hindustan Charity Trust</td>
<td>RPFC, SRO, Park Street</td>
<td>WB/42498</td>
<td>Government of India</td>
<td>Order Issued by the Government</td>
</tr>
<tr>
<td>142.</td>
<td>M/s. ESPN Software India Pvt. Ltd.</td>
<td>RPFC, Delhi (South)</td>
<td>DL/19955</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>143.</td>
<td>M/s. Hindustan Housing Company Ltd.</td>
<td>RO, Bandra</td>
<td>MH/BAN/49684</td>
<td>State Government of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>146.</td>
<td>M/s. Capgemini India Pvt. Ltd.</td>
<td>RO, Thane</td>
<td>MH/THN/31643</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>148.</td>
<td>M/s. DET Norske Veritas</td>
<td>RO, Bandra</td>
<td>MH/49159</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name</td>
<td>Office</td>
<td>Code No.</td>
<td>Appropriate Authority</td>
<td>Present Status</td>
</tr>
<tr>
<td>--------</td>
<td>-------------------------------</td>
<td>------------</td>
<td>-----------</td>
<td>-----------------------</td>
<td>----------------------</td>
</tr>
<tr>
<td>152</td>
<td>M/s. RHC Holding Pvt. Limited</td>
<td>RO, Delhi (South)</td>
<td>DL/4686</td>
<td>Government of NCT of Delhi</td>
<td>Pending</td>
</tr>
<tr>
<td>153</td>
<td>M/s. Tolani Shipping Company Ltd</td>
<td>RO, Bandra</td>
<td>MH/BAN/49458</td>
<td>State Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>154</td>
<td>M/s. Kanga &amp; Company</td>
<td>RO, Bandra</td>
<td>MH/BAN/6334</td>
<td>State Govt. of Maharashtra</td>
<td>Pending</td>
</tr>
<tr>
<td>155</td>
<td>M/s. Timex Group Precision Engineering Limited</td>
<td>SRO, Noida</td>
<td>UP/45556</td>
<td>Govt. of India</td>
<td>Order Issued by the Government.</td>
</tr>
<tr>
<td>156</td>
<td>M/s. Koomber Tea Co. Limited</td>
<td>SRO, Park Street</td>
<td>WB/53043</td>
<td>Govt. of India</td>
<td>Pending</td>
</tr>
<tr>
<td>157</td>
<td>M/s. MCC PTA India Corp. Pvt. Ltd.</td>
<td>SRO, Park Street</td>
<td>WB/34494</td>
<td>State Government</td>
<td>Pending</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name</td>
<td>Office</td>
<td>Code No.</td>
<td>Appropriate Government</td>
<td>Present Status</td>
</tr>
<tr>
<td>--------</td>
<td>------</td>
<td>--------</td>
<td>----------</td>
<td>------------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>199.</td>
<td>M/s. G. D. Birsa Centre for Education</td>
<td>SRO, Park Street</td>
<td>WB/19715</td>
<td>Government of West Bengal</td>
<td>Pending</td>
</tr>
<tr>
<td>200.</td>
<td>M/s. Reckitt Benckiser India Limited</td>
<td>SRO, Park Street</td>
<td>WB/1190</td>
<td>Govt. of India</td>
<td>Pending</td>
</tr>
<tr>
<td>201.</td>
<td>M/s. Jubilant Industries Limited</td>
<td>SRO, Noida</td>
<td>UP/49271</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>203.</td>
<td>M/s. IFGL Refractories Limited</td>
<td>SRO, Rourkela</td>
<td>OR/3480</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>204.</td>
<td>M/s. V E Commercial Vehicles Ltd.</td>
<td>RO, MP</td>
<td>MP/5587-A</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>207.</td>
<td>Navin Fluorine International Ltd.</td>
<td>RO, Bandra</td>
<td>MH/BAN/14759</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>Sl. No.</td>
<td>Name</td>
<td>Office</td>
<td>Code No.</td>
<td>Appropriate Government</td>
<td>Present Status</td>
</tr>
<tr>
<td>--------</td>
<td>-------------------------------------------</td>
<td>-----------------</td>
<td>---------------</td>
<td>-------------------------</td>
<td>--------------------</td>
</tr>
<tr>
<td>172.</td>
<td>M/s Bharat Heavy Electricals Ltd.</td>
<td>RO, Dehradun</td>
<td>UK/3347</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>173.</td>
<td>M/s Genius Consultants Limited</td>
<td>RO Kolkata</td>
<td>WB/34609</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
<tr>
<td>174.</td>
<td>Oxford University Press Ltd.</td>
<td>RO Bandra</td>
<td>MH/BAN/3972</td>
<td>Government of India</td>
<td>Pending</td>
</tr>
</tbody>
</table>
## ANNEXURE- 7B

### ESTABLISHMENTS WHOSE EXEMPTION PROPOSALS ARE PENDING (AS ON 15.01.2015)

<table>
<thead>
<tr>
<th>SL.NO.</th>
<th>ACC(Z)</th>
<th>OFFICE</th>
<th>ESTT. NAME</th>
<th>ESTT. CODE</th>
<th>SECTION/PARA</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>ACC (DL &amp; UTT)</td>
<td>DELHI (N)</td>
<td>M/s. Mother Diary Food Processing Ltd.</td>
<td>DL/20944</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>2</td>
<td>ACC (DL &amp; UTT)</td>
<td>DELHI(S)</td>
<td>M/s Corinva Technologies Ltd.</td>
<td>DL/23780</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>3</td>
<td>ACC (DL &amp; UTT)</td>
<td>LAXMI NAGAR</td>
<td>M/s. Mother Diary</td>
<td>DL/4360</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>4</td>
<td>ACC (GJ &amp; MP)</td>
<td>AHMEDABAD</td>
<td>GUJARAT STATE PETROLEUM LTD.</td>
<td>GJ/29178</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>5</td>
<td>ACC (GJ &amp; MP)</td>
<td>AHMEDABAD</td>
<td>NATIONAL INSTITUTE OF DESIGN</td>
<td>GJ/13467</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>6</td>
<td>ACC (GJ &amp; MP)</td>
<td>BHOPAL</td>
<td>HINDUSTAN ELECTRO GRAPHIC (HEG) LTD.</td>
<td>MP/3448</td>
<td>27A</td>
</tr>
<tr>
<td>7</td>
<td>ACC (GJ &amp; MP)</td>
<td>BHOPAL</td>
<td>M/s. Narmadha Hydro Electric Dev. Corp Ltd.</td>
<td>MP/13163</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>8</td>
<td>ACC (GJ &amp; MP)</td>
<td>JABALPUR</td>
<td>M/s. JP REWA CEMENT</td>
<td>MP/6446</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>9</td>
<td>ACC (GJ &amp; MP)</td>
<td>SURAT</td>
<td>M/s. THEIS PRECISION STEEL INDIA PVT. LTD.</td>
<td>GJ/SRT/6131</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>10</td>
<td>ACC (GJ &amp; MP)</td>
<td>VADODRA</td>
<td>M/s. Almobic Pharmaceuticals Ltd.</td>
<td>GJ/66926</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>11</td>
<td>ACC (HR &amp; RJ)</td>
<td>JAIPUR</td>
<td>M/s. Rajasthan Rajya Vidyut</td>
<td>RJ/330</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>12</td>
<td>ACC (HR &amp; RJ)</td>
<td>JODHUPUR</td>
<td>ARAVALI GYPSUM AND MINERALS INDIA LTD.</td>
<td>RJ/929</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>13</td>
<td>ACC (KN &amp; GOA)</td>
<td>GOA</td>
<td>ZUARI GLOBAL LIMITED</td>
<td>GA/9969</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>14</td>
<td>ACC (KN &amp; GOA)</td>
<td>GULBARGA</td>
<td>M/s. NEKRTC</td>
<td>KN/21559</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>15</td>
<td>ACC (KN &amp; GOA)</td>
<td>WHITE FIELD</td>
<td>M/s. Cappaglini Business service</td>
<td>KN/35750</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>16</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>M/s. Maharashtra State Cooperative Housing Finance Corporation Ltd.</td>
<td>MH/48837</td>
<td>27A</td>
</tr>
<tr>
<td>17</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>M/s. Forbes India</td>
<td>MH/BAN/3948</td>
<td>27A</td>
</tr>
<tr>
<td>18</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>M/s. Insurance Institute of India</td>
<td>MH/BAN/39223</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>19</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>BACHHRAI FACTORIES PVT.LTD.</td>
<td>MH/12719</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>20</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>TC TRAVEL AND SERVICES LIMITED</td>
<td>MH/BAN/125375</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>21</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>TATA CAPITAL HOUSING FINANCE LIMITED</td>
<td>MH/BAN/125376</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>22</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>BARODA INDUSTRIES PVT. LTD.</td>
<td>MH/BAN/125387</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>23</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>M/s. Tata Capital Financial Services Limited</td>
<td>MH/BAN/127758</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>24</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>M/s. Tata Cleartech Capital Limited</td>
<td>MH/128467</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>25</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>WALCHANNAAR INDUSTRIES LTD.</td>
<td>MH/4039</td>
<td>27A</td>
</tr>
<tr>
<td>26</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>M/s. Heinz (I) Ltd.</td>
<td>MH/40581</td>
<td>27A</td>
</tr>
<tr>
<td>27</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>M/s. MSEB Holding Company Ltd.</td>
<td>MH/1251</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>28</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>M/s. MHS Electricity TC Ltd.</td>
<td>MH/47973</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>29</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>Maharashtra State Power Generation Co.</td>
<td>MH/47974</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>30</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>M/s. MHS Electricity DC</td>
<td>MH/47975</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>31</td>
<td>ACC (MH &amp; CG)</td>
<td>BANDRA</td>
<td>TATA MOTORS INSURANCE BROKING AND ADVISORY SERVICES LTD.</td>
<td>MH/126721</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>32</td>
<td>ACC (MH &amp; CG)</td>
<td>KANDIVALI</td>
<td>M/s. Multiscreen Media Pvt Ltd / Set India Ltd.</td>
<td>MH/42927</td>
<td>27A</td>
</tr>
<tr>
<td>33</td>
<td>ACC (MH &amp; CG)</td>
<td>KANDIVALI</td>
<td>PATEL ENGS. LTD.</td>
<td>MH/20119</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>34</td>
<td>ACC (MH &amp; CG)</td>
<td>NAGPUR</td>
<td>M/s. Ultra-Tech Cement Ltd</td>
<td>NG/NAG/23424</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>35</td>
<td>ACC (MH &amp; CG)</td>
<td>NAGPUR</td>
<td>M/s. Manganese Ore India Ltd</td>
<td>MH/3564</td>
<td>27A</td>
</tr>
<tr>
<td>36</td>
<td>ACC (MH &amp; CG)</td>
<td>PUNE</td>
<td>M/s. Kalyani Carpenter</td>
<td>MH/32824</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>37</td>
<td>ACC (MH &amp; CG)</td>
<td>RAIPUR</td>
<td>M/s. BALCO</td>
<td>CG/2305</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>38</td>
<td>ACC (MH&amp;CG)</td>
<td>BANDRA</td>
<td>METCALFE &amp; HODGKISON (PVT) LTD.</td>
<td>MH/BAN/127762</td>
<td>27A</td>
</tr>
<tr>
<td>39</td>
<td>ACC (MH&amp;CG)</td>
<td>BANDRA</td>
<td>M/s. Kansai Nerolac Paints Ltd.</td>
<td>MH/4098</td>
<td>27A</td>
</tr>
<tr>
<td>40</td>
<td>ACC (MH&amp;CG)</td>
<td>INDORE</td>
<td>M/s. Cemmings Technologies India Ltd.</td>
<td>MP/9/86</td>
<td>27A</td>
</tr>
<tr>
<td>41</td>
<td>ACC (TN &amp; KR)</td>
<td>CHENNAI</td>
<td>M/s. Tamilnadu Civil Supplies</td>
<td>TN/8427</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>42</td>
<td>ACC (TN &amp; KR)</td>
<td>KOTTAYAM</td>
<td>M/s. Hinduan Newspints</td>
<td>KR/10920</td>
<td>27A</td>
</tr>
<tr>
<td>43</td>
<td>ACC (UP &amp; BR)</td>
<td>ALLAHABAD</td>
<td>M/s. Bharat Pumps &amp; Compressors Ltd</td>
<td>UP/4882</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>44</td>
<td>ACC (UP &amp; BR)</td>
<td>LUCKNOW</td>
<td>M/s. Indira Gandhi Rashtriya Utria Akademi</td>
<td>UP/15353</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>45</td>
<td>ACC (UP &amp; BR)</td>
<td>LUCKNOW</td>
<td>M/s. National Handloom Development Corporation Ltd.</td>
<td>UP/11923</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>46</td>
<td>ACC (WB, JH &amp; NER)</td>
<td>HOWRAH</td>
<td>M/s. J&amp;K Holcim Ltd.</td>
<td>WB/1124</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>47</td>
<td>ACC (WB, JH &amp; NER)</td>
<td>KOLKATA</td>
<td>M/s. Central Cooperative Bank Ltd</td>
<td>WB/15194</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>48</td>
<td>ACC (WB, JH &amp; NER)</td>
<td>KOLKATA</td>
<td>M/s. E-North East Frontier Rly Co-op Bank Ltd.</td>
<td>WB/84543</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>49</td>
<td>ACC (WB, JH &amp; NER)</td>
<td>KOLKATA</td>
<td>M/s. W.B.S.E.D.C.I</td>
<td>WB/1870</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>No.</td>
<td>Company Name</td>
<td>Address</td>
<td>Subsidiary Name</td>
<td>File No.</td>
<td>Order No.</td>
</tr>
<tr>
<td>-----</td>
<td>-----------------------------------</td>
<td>-----------------</td>
<td>------------------------------------------</td>
<td>----------</td>
<td>-----------</td>
</tr>
<tr>
<td>50</td>
<td>ACC (WB, JH &amp; NER)</td>
<td>KOLKATA</td>
<td>M/s. W.B.S.E.D.C.L</td>
<td>WB/54540</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>51</td>
<td>ACC (WB, JH &amp; NER)</td>
<td>KOLKATA</td>
<td>M/s S.S.E. Sec. &amp; E. Co. Rly Em.CCS Ltd.</td>
<td>WB/54339</td>
<td>27A</td>
</tr>
<tr>
<td>52</td>
<td>ACC (WB, JH &amp; NER)</td>
<td>PARK STREET</td>
<td>M/s Mahadevi Birla Sishu Bihar</td>
<td>WB/25928</td>
<td>17(1)(a)</td>
</tr>
<tr>
<td>53</td>
<td>ACC (WB, JH &amp; NER)</td>
<td>PARK STREET</td>
<td>M/s. Arangoonie (I) Ltd.</td>
<td>WB/54042</td>
<td>27A</td>
</tr>
<tr>
<td>54</td>
<td>ACC (WB, JH &amp; NER)</td>
<td>PARK STREET</td>
<td>M/s. Stewart Hoff (I) Ltd.</td>
<td>WB/53041</td>
<td>27A</td>
</tr>
<tr>
<td>55</td>
<td>ACC(TN &amp; KR)</td>
<td>CHENNAI</td>
<td>MRF CORP. LTD.</td>
<td>TN/83815</td>
<td>27A</td>
</tr>
</tbody>
</table>
Item No.8 : Any other Item with the permission of the Chair.
### ADDENDUM TO ANNEXURE OF AGENDA ITEM NO. 3 OF THE 38TH MEETING OF THE SUB-COMMITTEE OF CENTRAL BOARD OF TRUSTEES, EPF ON EXEMPTED ESTABLISHMENT

<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>17.</td>
<td>M/s. Bharat Aluminium Company Ltd.</td>
<td>RO, Raipur</td>
<td>CG/2305</td>
<td>01.05.1976</td>
<td>17(1)(a)</td>
<td>Government of India or Govt. of Chhattisgarh (needs to be ascertained in view of recent developments)</td>
<td>3609</td>
</tr>
</tbody>
</table>
2. The above establishment has submitted the proposal for exemption under Section 17(1)(a) addressed to Government of Maharashtra. The same was forwarded by RO, Bandra to Head Office on 05.10.2009. 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 14.01.2015.

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 has verified the investments made by the Trust for the period from 2001 to 2013-14 and found deviations in investments made by the Trust during the year 2007-08 and 2013-14. RPFC concerned levied surcharge for such deviations in investment in accordance with guidelines of Head Office issued under circular dated 06.05.2014 to the tune of Rs. 35/- and confirmed the payment made by the establishment.
   > 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, Raipur to Head Office on 16.03.2009. 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 07.07.2014. However, several deficiencies are still there which needs to be removed.

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. However, the same is not verified and certified by the RPFC.
- 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 many of them are not found in order. The same are detailed below:

- The application for exemption is by the employer and is addressed to the Central Government. As per the application addressed to the Appropriate Government, Government of India is the Appropriate Government. However, as per particulars of the establishment, the establishment has only one branch at Lodhi Road, New Delhi with employment strength of 32. This branch was separately covered under code No. DL/3864 with RPFC, RO, Delhi (North). Delhi branch of the establishment had been maintaining a separate PF Trust and was granted relaxation by RPFC, Delhi. However, RPFC, RO, Delhi(North) has withdrawn relaxation granted to Delhi branch vide order dated 15.10.2014 w.e.f. 01.04.2002 consequent upon closure of PF Trust/shift of establishment from Delhi to Korba. In view of this new fact, it is apparent that the Appropriate Government in the instant case should be the State Government, i.e., Government of Chhattisgarh. Hence, it needs to be confirmed from the RPFC concerned and in case
of State Government being the Appropriate Government, revised application may be required.

- 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. However, the establishment has reported to have deposited amount of Rs. 1573/- on account of surcharge for the period 2008-09 to 2012-13. Investment pattern is required to be verified from 2000-01 onwards and if deviation is noticed surcharge is to be levied. A report in this regard is yet to come from the RPFC.

- 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. However, a complaint regarding belated remittance of Provident Fund dues by the management has been received. Complaint is based on the remittance details taken from EPFO Website. RPFC has commented in this regard that the squad which conducted the audit has not pointed out such discrepancy and periodical action is taken under Section 14B for levying damages for belated remittance.

- The RPFC has forwarded copies of balance sheets of the establishment for the years 2006-07, 2007-08 and 2008-09. Balance sheets of the establishment for the last three years is required. For this reason the fitness of the establishment for grant of exemption could not be checked with respect to Condition No. 25 of Appendix A to Para 27AA of the Employees' Provident Funds Scheme, 1952.

- The RPFC has forwarded copies of balance sheets of the Trust for the years 2006-07, 2007-08, 2008-09 and 2009-10. Balance sheet of the Trust for the last three years is required.

**Violation of Section 12**

In the year 2004, the establishment changed the name of the salary head "Dearness Allowance" into "Personal Allowance" and discontinued remitting PF contribution and other charges on it. Here it is pertinent to refer to Section 12 of the EPF & MP Act, 1952. Provisions contained in Section 12 of the Act is reproduced hereunder verbatim:-

"No employer in relation to [an establishment] to which any [Scheme or the Insurance Scheme] applies shall, by reason only of his liability for the payment of any contribution to [the Fund or the Insurance Fund] or any charges under
this Act or the [Scheme or the Insurance Scheme] reduce whether directly or indirectly, the wages of any employee to whom the [Scheme or the Insurance Scheme] applies or the total quantum of benefits in the nature of old age pension, gratuity [,... provident fund or life insurance] to which the employee is entitled under the terms of his employment, express or implied.

Assistant PF Commissioner (Exemption) of R.O., Raipur held it to be the violation of the provision contained in Section 12 of the Act and directed the management of the establishment to work out PF and allied dues on "Personal Allowance" paid to the employees from 2004 onwards vide order dated 22.08.2011 followed by reminders dated 14.09.2011 and 14.10.2011.

Writ Petition (L)7157/2011

The establishment moved the Hon'ble High Court of Chhattisgarh against the impugned order dated 22.08.2011 vide Writ Petition (L)7157/2011. The Hon'ble High Court stayed the effect and operation of the impugned order vide interim order dated 01.12.2011, and the Writ Petition is still pending for final orders before the High Court.

The fact remains that EPFO has been defending the Impugned order dated 22.08.2011 before the High Court. All along the stand of Regional Office has been that the establishment has violated provisions contained in Section 12 of the Act which is indeed a major violation by any standards.

Violation of Condition No. 11

As such, amendments of the Trust Rules to that extent is also violative of the statutory provisions, hence illegal.

Recommending the establishment's application for grant of exemption with the existing amended Trust Rules would tantamount to unwittingly toeing the establishment's stand/line which may weaken our stand in the High Court and may be detrimental to the interest of thousands of workers of the establishment.

Legal Opinions in the matter of pending Writ Petition

RPFC (Legal) of RO, Raipur has sent a copy of legal opinion dated 18.12.2014 received by them from Panel Advocate Shri Pradeep Saksena. Panel Advocate opined that this fact be brought to the notice of the Appropriate Authorities where proceedings of exemption are pending and any action they may take should be made only after the orders of the High Court are passed in the petition. With regard to the early disposal of the above mentioned petition, we may take the following steps only after ensuring the interest of the organization:

i) Since the orders dated 22.08.2011 and 14.09.2011 have been stayed we should first assess the effect of the violation done by BALCO and the effect on the number of persons affected by the amendment of the pattern of salary adopted by BALCO and next assess the effect of withdrawing the relaxation given under Para 27 of EPF Scheme of 1952.

Further, RPFC-I of RO, Raipur sent a different legal opinion dated 06.01.2015 from the same Panel Advocate. While the 1st legal opinion is very specific and
Complaint regarding legal opinions

Here it is pertinent to bring to notice that EPFO is in receipt of a complaint dated 11.01.2015 through e-mail. Complainant has alleged that RPFC, Raipur has managed a second legal opinion to favour the establishment for granting exemption, while deliberately suppressing the first legal opinion.

The establishment also appears to have contravened a major condition of grant of exemption/relaxation, i.e., Condition No. 11, which is reproduced hereunder verbatim:-

"No amendment in the rules shall be made by the employer without the prior approval of the Regional Provident Fund Commissioner (referred to as RPFC hereafter). The RPFC shall before giving his approval give a reasonable opportunity to the employees to explain their point of view."

The establishment is in enjoyment of relaxation subject to 31 conditions laid down in Appendix 'A' to Para 27AA of the Scheme, 1952. The establishment should have taken prior approval of the RPFC and RPFC should have given reasonable opportunity to the employees to explain their point of view. This procedure was not been followed in the instant case.

Allegation of Violation of Condition No. 5

An anonymous complaint regarding belated remittance of Provident Fund dues by the management has also been received through e-mail. Complaint is based on the remittance details taken from EPFO Website. RPFC has commented in this regard that the squad which conducted the audit has not pointed out such discrepancy and periodical action is taken under Section 14B for levying damages for belated remittance.

FIR by ALC, Korba against the management and Trustees under EPF & MP Act, 1952

In the State of Chhattisgarh, State Government has notified authorities of State Labour Department as Inspectors under Section 13 of the EPF & MP Act, 1952. In that capacity Shri Satya Prakash, Assistant Labour Commissioner, Korba initiated an investigation on the complaint of INTUC against the management of BALCO.

On completion of investigation, having found irregularities committed by BALCO management and the Trustees of the BoT, ALC, Korba filed a complaint in BALCO Nagar Police Station.

However, when the BALCO Nagar Police Station did not register FIR, the complainant Union representatives moved Chief Judicial Magistrate, Korba for issuing direction to the Police authorities to register FIR. CJM Court issued direction vide order dated 22.07.2014 to the police to register FIR and file final investigation report by 22.09.2014.
Consequent to direction issued by the CJM Court, BALCO Nagar Police Station registered FIR No. 256/2014.

Then the establishment moved the Hon'ble Chhattisgarh High Court for quashing FIR. High Court granted stay vide interim order.

Complainant Union moved Hon'ble Supreme Court against interim order of the High Court vide Special Leave to Appeal (Crl.) No. 7571/2014. Supreme Court took cognizance and directed the petitioners vide order dated 13.10.2014 to file appropriate application to bring it to the notice of the Judge who granted interim stay order who shall consider the same and recuse himself and also recall the impugned interim order.

Consequent upon direction of the Hon'ble Supreme Court, High Court of Chhattisgarh vacated the stay and asked police authorities to proceed with investigation.

Understandably BALCO Nagar Police Station is yet to complete investigation in the matter.

Though, FIR has been filed by State Government Authority the issues raised in the complaint may have valid grounds having bearing on the exemption proposal of the establishment. This is particularly significant in view of the fact that RO, Raipur has also issued direction to the establishment on identical issue which has already been dealt in the preceding paragraphs.

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. In view of above, it is proposed to ask the applicant establishment to withdraw the Writ Petition filed by the management before the Hon'ble Chhattisgarh High Court. Alternatively, we may maintain status quo as the matter is sub judice. Further, we may also maintain status quo till investigation is completed by Police Authorities with respect to FIR lodged by ALC, Korba regarding EPF matters. The proposal is placed before the Sub-Committee of CBT, EPF on Exempted Establishments for orders and taking a view in the matter in view of above position.
No. E-III/18(1)04/Sub-Committee/Vol-II/  
Date: 06.02.2015  
6 FEB 2015

To

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

Subject: Minutes of the 38th Meeting of the Sub-Committee of the Central Board of
Trustees, EPF on Exempted Establishments held on 28.01.2015 at Conference
Hall, 3rd Floor, EPFO, Head Office, New Delhi Regardng.

Sir,

The 38th meeting of the Sub-Committee of Central Board of Trustees, EPF on Exempted
Establishments was held on 28.01.2015 as per the notice circulated vide this office letter No. E-
III/18(1)04/Sub-Committee/Vol-II/34464 dated 20.01.2015.

2. A copy of the approved minutes of the said meeting is enclosed herewith for your kind
information.

Yours faithfully

(P. K. Ulagat)

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

Copy forwarded for information to:

1. Central Provident Fund Commissioner and Chairman, Sub-Committee of the Central Board of
Trustees, EPF on Exempted Establishments along with a copy of the approved minutes (through
PS), EPFO, Head Office, New Delhi.
2. Smt. Meenakshi Gupta, IA & AS,
Joint Secretary & Financial Advisor,
Room No. 107, Shram Shakti Bhawan,
Ministry of Labour & Employment
Government of India, New Delhi.

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

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

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

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

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

7. Shri Ashok Singh
VP, INTUC & Chairman, CBWE,
(Res.) No. 435,
Vishwas Khand III,
Gomti Nagar, Lucknow (UP).

(Off.) of the Chairman, CBWE,
Room No. 21 & 22,
Barrack No. 7/10, Jamnagar House,
Mansingh Road, New Delhi-110011.

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

Page 2 of 2
EMPLOYEES' PROVIDENT FUND ORGANISATION

MINUTES OF THE

38TH MEETING OF THE SUB-COMMITTEE, CBT (EPF) ON EXEMPTED ESTABLISHMENTS

(EPF HEADQUARTERS, NEW DELHI; 28 January, 2015; 03:00 P.M.)

The 38th meeting of the Sub-Committee, CBT (EPF) on Exempted Establishments was chaired by Shri K.K. Jalan, Central P.F. Commissioner. The following members attended the meeting:

Smt. Meenakshi Gupta Joint Secretary & Financial Advisor (Ministry of Labour & Employment)
Shri Sushanta Sen Employers' representative
Shri B.P. Pant Employers' representative
Shri Ashok Singh Employees' representative

Shri A.K. Padmanabhan, President, CITU could not attend the meeting because of his pre-occupation and sought leave of absence.

Shri D.S. Negi, Director (Ministry of Labour & Employment) could not attend the meeting because of his pre-occupation and sought leave of absence.

Shri P.K. Udgata, Addl. Central P.F. Commissioner (Compliance) & Convener could not attend the meeting as he was on leave. Shri Rajesh Bansal, Addl. Central P.F. Commissioner (HQ) who is also the divisional head attended the meeting.

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.

Thereafter the agenda items were taken up.
Item No. 1 Confirmation of the minutes of 37th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 07.08.2014.

1.1 Addl. CPFC(HQ) informed that the minutes of the 37th meeting of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 07.08.2014 were circulated to all the members on 11.08.2014 and no feedback has been received from any of the members.

1.2 Hon'ble Members unanimously confirmed the minutes.

Item No. 2 Action Taken Statement in respect of decisions taken in the 36th and 37th meetings of the Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments held on 15.05.2014 and 07.08.2014.

2.1 As regards actionable point No. 1, Addl. CPFC(HQ) apprised the Committee that a small booklet containing FAQs for facilitating the employers has been prepared and the same has been uploaded on EPFO website under FAQ tab for employers.

2.2 Members appreciated this. Shri B.P. Pant opined that employers of Exempted Establishments may be informed to avail this facility. The Central P.F. Commissioner assured the members that the employers of Exempted Establishments will be informed through e-mail addresses provided by them.

2.3 As regards actionable point No. 2, i.e., investigation into the compliance position of Sahara India, Jai Prakash Associates, UP Drugs and Pharmaceuticals and UP State Road Transport Corporation, members desired that investigations should continue and emphasized the need for pursuing the matter.

2.4 As regards actionable point No. 3, Addl. CPFC(HQ) informed the members that out of 35 exemption proposals which were considered and recommended by the Sub-Committee in their 37th meeting held on 07.08.2014, 34 proposals have already been sent to Appropriate Governments for issue of Notification/Order granting exemption. He further informed that the proposal of Heavy Engineering Corporation Limited could not be forwarded to the Appropriate Government as
the establishment has not yet paid the surcharge levied on account of deviation from investment pattern.

2.5 As regards actionable point No. 4, the members were informed that instructions have been issued to the RPFs of Regional Offices and Sub-Regional Offices to levy and collect surcharge from exempted/relaxed establishments from 2000-01 to 2013-14, wherever deviation from the investment pattern is noticed.

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 Introducing the agenda item, Addl. CPFC(HQ) informed Committee that proposals of enlisted 37 establishments have been processed and placed before the Sub-Committee for consideration and recommendation, on behalf of the Central Board of Trustees, EPF to the Appropriate Government for grant of exemption. He further elaborated that out of 37 proposals, 35 are complete in all respects and fit for grant of exemption. Out of this 35 proposals, 11 proposals relate to Para 27A for Class of Employees, whereas remaining 24 proposals relate to Section 17(1)(a) for the establishment as a whole.

3.2 Addl. CPFC(HQ) explained that the proposal in respect of M/s Bank Note Paper Mills India Pvt. Ltd., which is a subsidiary of Reserve Bank of India, figuring at Sl. No. 34 in the list, fulfills all requirements of grant of exemption except that it has been incurring losses for three consecutive financial years, which is violative of Condition No. 25 of Appendix 'A'.

3.3 He further explained that earlier the proposal for grant of exemption in respect of Food Corporation of India was considered and recommended by the Sub-Committee in its 36th meeting. Food Corporation of India, a Central Public Sector Undertaking also fulfilled all the requirements of grant of exemption, except Condition No. 25 and the proposal was forwarded to the Ministry of Labour & Employment. However, the Ministry has rejected the proposal for grant of exemption in view of Condition No. 25. The Ministry had also asked EPFO to send a draft of a Condition to provide for exemption to statutory Corporations like
Food Corporation of India by amending Appendix 'A' to Para 27AA of the EPF Scheme, 1952 read with Section 17(2) of the EPE & MP Act, 1952.

3.4 The Sub-Committee decided to keep on hold the proposal of M/s Bank Note Paper Mills India Pvt. Ltd. for the time being.

3.5 Addl. CPFC(HQ) informed that the proposal in respect of M/s Bharat Aluminium Company Limited (BALCO) figuring at Sl. No. 37 in the list, has not paid surcharge for deviations in investment, reduced the benefits to members which is violative of Section 12, amended the Trust Rules without approval of the appropriate authority, failed to remit dues within time prescribed. Further the establishment filed Writ Petition before Hon'ble High Court of Chhatisgarh against the action of RPFC in not agreeing to the amendment in the Trust Rules. FIR has also been filed by Asstt. Labour Commissioner(State) Korba in BALCO Nagar Police Station against the management of the establishment and the Trustees.

3.6 CPFC informed that representatives of all the 7 Trade Unions of the establishment met him on 23.01.2015 with Shri D.L. Sachdev, Member, CBT. They have given in writing that the establishment's application for grant of exemption should be processed favourably.

3.7 The Sub-Committee felt that proposal be re-examined in depth and be put up in the next meeting.

3.8 The Sub-Committee approved the proposals of the establishments in the list, except the two establishments in the list at Sl. No. 35 (M/s Bank Note Paper Mills India Pvt. Ltd.) and 37 (M/s BALCO).

3.9 The list of establishments whose applications for grant of exemption was approved by the Sub-Committee for recommendation to the Appropriate Governments, is given as below:-

<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>2.</td>
<td>M/s. Mitra S.K. Private Ltd.</td>
<td>SRO, Park Street</td>
<td>WB/15279</td>
<td>01.05.1993 (from the date of relaxation)</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>1091</td>
</tr>
<tr>
<td>M/s. Raunaq Automotive Components Ltd.</td>
<td>SRO, Bareilly</td>
<td>UP/16621</td>
<td>01.04.1993</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>379</td>
<td></td>
</tr>
<tr>
<td>M/s. Centre for Development of Advanced Computing (C-DAC)</td>
<td>SRO, Noida</td>
<td>UP/19349</td>
<td>10.03.1998</td>
<td>17(1)(a)</td>
<td>Government of Uttar Pradesh</td>
<td>314</td>
<td></td>
</tr>
<tr>
<td>M/s. U.P. Samajkalyan Nirman Nigam Ltd.</td>
<td>SRO, Lucknow</td>
<td>UP/7486</td>
<td>01.05.1994</td>
<td>27A</td>
<td>Government of India</td>
<td>579</td>
<td></td>
</tr>
<tr>
<td>M/s. Hindustan National Glass and Industries Ltd.</td>
<td>SRO, Howrah</td>
<td>WB/652</td>
<td>04.02.2005</td>
<td>27A</td>
<td>Government of India</td>
<td>133</td>
<td></td>
</tr>
<tr>
<td>M/s. India Tourism Development Corporation Ltd.</td>
<td>RO, Delhi (North)</td>
<td>DL/2256</td>
<td>01.11.1967</td>
<td>27A</td>
<td>Government of India</td>
<td>877</td>
<td></td>
</tr>
<tr>
<td>M/s. The Municipal Co-op Bank Ltd.</td>
<td>RPFC, RO, Bandra</td>
<td>MH/8108</td>
<td>01.10.2012</td>
<td>17(1)(a)</td>
<td>Government of Maharashtra</td>
<td>448</td>
<td></td>
</tr>
<tr>
<td>M/s. Chambal Fertilizers and Chemicals Ltd.</td>
<td>RPFC, RO, Kota</td>
<td>RJ/5161</td>
<td>01.11.1994</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>947</td>
<td></td>
</tr>
<tr>
<td>M/s. IVP Ltd.</td>
<td>RPFC, RO, Bandra</td>
<td>MH/BAN/885</td>
<td>01.05.2010</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>154</td>
<td></td>
</tr>
<tr>
<td>M/s. Mondelez India Foods Ltd. (Formerly known as Cadbury India Ltd.)</td>
<td>RO, Bandra</td>
<td>MH/4258</td>
<td>01.04.1997</td>
<td>27A</td>
<td>Government of India</td>
<td>4395</td>
<td></td>
</tr>
<tr>
<td>M/s. Blue Star Infotech Ltd.</td>
<td>RO, Kandivali</td>
<td>MH/91819</td>
<td>01.04.2000</td>
<td>27A</td>
<td>Government of India</td>
<td>793</td>
<td></td>
</tr>
<tr>
<td>M/s. Kaneria Chemicals &amp; Industries Ltd.</td>
<td>SRO, Park Street</td>
<td>WB/9961</td>
<td>01.04.2008</td>
<td>27A</td>
<td>Government of India</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>M/s. Sunflag Iron &amp; Steel Company Limited</td>
<td>RO, Nagpur</td>
<td>MH/60385</td>
<td>01.09.1991</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>1381</td>
<td></td>
</tr>
<tr>
<td>M/s. Wallem Ship Management (India) Pvt. Limited</td>
<td>RO, Kandivali</td>
<td>MH/38271</td>
<td>01.06.1993</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>124</td>
<td></td>
</tr>
<tr>
<td>M/s. Zenith Distributors &amp; Agents Limited</td>
<td>RO, Kolkata</td>
<td>WB/48385</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>M/s. Sangit Kaia Mandir Trust</td>
<td>SRO, Park Street, Kolkata</td>
<td>WB/42496</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>M/s. Aditya Marketing &amp; Manufacturing Ltd.</td>
<td>RO, Kolkata</td>
<td>WB/48380</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>M/s. VaishnavJatta Services Ltd.</td>
<td>RO, Kolkata</td>
<td>WB/48384</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>M/s. Padmanavati Investment Limited</td>
<td>RO, Kolkata</td>
<td>WB/48382</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>M/s. Birla Academy of Art &amp; Culture</td>
<td>SRO, Park Street</td>
<td>WB/42494</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>M/s. Precious Services &amp; Consultancy Limited</td>
<td>RO, West Bengal</td>
<td>WB/48436</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>M/s. Jaya Shree Charity Trust</td>
<td>RO, West Bengal</td>
<td>WB/48427</td>
<td>01.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>22</td>
<td></td>
</tr>
<tr>
<td>M/s. Emami Frank Ross Ltd.</td>
<td>RO, West Bengal</td>
<td>WB/7905</td>
<td>09.01.2008</td>
<td>17(1)(a)</td>
<td>Government of West Bengal</td>
<td>28</td>
<td></td>
</tr>
<tr>
<td>M/s. The Punjab State Co-operative Bank Ltd.</td>
<td>RO, Chandigarh</td>
<td>PN/2680</td>
<td>August 1969</td>
<td>17(1)(a)</td>
<td>Government of Punjab</td>
<td>787</td>
<td></td>
</tr>
<tr>
<td>M/s. Honda Siel Power Products Limited.</td>
<td>SRO, Noida</td>
<td>UP/36460</td>
<td>01.02.1990</td>
<td>17(1)(a)</td>
<td>Government of India</td>
<td>960</td>
<td></td>
</tr>
<tr>
<td>M/s. Ashok Leyland Ltd.</td>
<td>RO, Nagpur</td>
<td>NG/NAG/236 58</td>
<td>01.06.1991</td>
<td>17(1)(a)</td>
<td>Government of Maharashtra</td>
<td>646</td>
<td></td>
</tr>
</tbody>
</table>
Item No. 4 Correction in the date from which exemption was to be recommended as asked for M/s Nokia India Private Limited from 30.06.2005 to 31.03.2008.

4.1 The Sub-Committee took note of the correction in the date of exemption.

Item No. 5 Rejection of the proposal of Food Corporation of India for grant of exemption under Para 27A of the Employees' Provident Funds Scheme, 1952 by the Government of India, the Appropriate Government.

5.1 Addl. CPFC(HQ) introduced this item for information and perusal of the Sub-Committee. He further elaborated that the proposal of Food Corporation of India was placed before the Sub-Committee in the 36th meeting held on 15.05.2014. The establishment has been incurring losses for three consecutive financial years and thereby attracting violation of Condition No. 25 of grant of exemption. The establishment is a Public Sector Undertaking of Central Government under the Ministry of Consumer Affairs and is a 'no profit, no loss' Organization. Hence, the Sub-Committee had decided to recommend the proposal to the Appropriate Government for consideration. However, the Ministry of Labour & Employment has conveyed the approval of the Government to reject the proposal and EPFO
has also been asked to send a draft of condition to provide for exemption to statutory corporations like FCI by amending Appendix 'A' to Para 27AA.

5.2 The Sub-Committee perused and took note of the decision of the Ministry of Labour & Employment, Government of India.

Item No. 6. Amendment to Condition No. 25 of the Appendix 'A' to Para 27AA of the Employees’ Provident Funds Scheme, 1952 for grant of exemption to establishments 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 Governments.

6.1 Introducing the agenda item Addl. CPFC(HQ) explained the background and need for placing this item. Ministry of Labour and Employment, Government of India vide their letter dated 5th January, 2015 asked EPFO to send a draft condition to provide for exemption to statutory Corporations like Food Corporation of India by amending Appendix ‘A’ referred to in Para 27AA of the Employees’ Provident Funds Scheme, 1952. Para 27AA of the Employees’ Provident Funds Scheme, 1952 provides that all exemptions already granted or to be granted hereafter under Section 17 of the Act or under Para 27A of the Scheme shall be subject to the terms and conditions as given in the Appendix ‘A’, containing 31 Conditions. Condition No. 25 of the Appendix provides: “A company reporting loss for three consecutive financial years or erosion in their capital base shall have their exemption withdrawn from the first day of the next/succeeding financial year.” Addl. CPFC(HQ) further elaborated that Condition No. 25 does not differentiate between a loss making Private Company and a loss making Public Sector Undertaking. Wherever, Private Companies incur losses consecutively for three years, their proposals are not considered for placing before the Central Board of Trustees, EPF as there remains always a threat to the Trust Fund wherein the hard earned Provident Fund contributions of the subscribers are accumulated. On the other hand, in case of Public Sector Undertakings, there is sovereign protection of the Trust Fund. As such, Private Companies and Public Sector Undertakings cannot be treated on similar footings. Both are to be treated separately. Therefore, it is felt that there has to be a distinction between a loss making Private Company and a loss making Public Sector Undertaking, so far as the content of Condition No. 25 of Appendix ‘A’ to Para 27AA of the Employees’ Provident Funds Scheme, 1952.

6.2 Then the item was put to deliberation.
6.3 Shri Sushanta Sen put forth the view that all the establishments should be given the benefit of the proposed amendment. He also opined that financial health of state public sector enterprises is not sound and there is greater risk element. Hence, they should be kept out of the proposed amendment.

6.4 Jt. Secretary & FA raised the point - why CPSUs and SPSUs should get this preferential treatment? CPFC clarified at this stage that enterprises owned by Central and State Governments are on a different footing as they have the sovereign guarantee/backing.

6.5 Shri Ashok Singh and Shri B.P. Pant expressed that since there is government guarantee, it is okay.

6.7 The Committee approved unanimously the following amendment to Condition No. 25 after due deliberation :-

"A company reporting loss for three consecutive financial years or erosion in their capital base shall have their exemption withdrawn from the first day of the next/succeeding financial year.

Provided, this will not be applicable to statutory body, Public Sector Undertaking and corporations of Central/State Governments where the Government undertakes to pay the Provident Fund liabilities in case of default."

Item No. 7 Status of the proposals approved by the Central Board of Trustees, EPF and Sub-Committee of the Central Board of Trustees, EPF on Exempted Establishments and forwarded to Appropriate Governments since January, 2014.

7.1 Introducing the agenda item, Addl. CPFC(HQ) stated that the item intends to present the status of exemption proposals approved by the CBT and the Sub-Committee during the calendar year 2014. Altogether 174 proposals for grant of exemption were considered and recommended to the Appropriate Governments during the period 01.01.2014 to 31.12.2014. Out of this, notification/order has been issued in 68 cases for grant of exemption. Exemption proposal of M/s Food Corporation of India has been rejected by the Government of India and 103 proposals are pending with the Appropriate Governments for issue of notification/order. Proposal of M/s Heavy Engineering Corporation, Ranchi and M/s UP Twiga Fiber Glass Limited, Meerut could not be forwarded to the Government because confirmation regarding levy/collection of surcharge on
account of deviation from the statutorily prescribed pattern of investment is yet to be received.

7.2 At this stage CPFC elaborated that such large number of exemption proposals were never processed and forwarded to Governments in a single year in EPFO's history. He further explained that large number of proposals are pending with the Governments, particularly with the State Governments. CPFC further informed the members that he has personally taken up the issue with State Governments by writing D.O. letters to Chief Secretaries and Principal Secretaries Labour. CPFC informed that EPFO had been functioning in a very transparent manner and requested the members to pursue the matter with the Governments at their level.

7.3 Members expressed their concern over large number of proposals pending with the State Governments for years.

7.4 Shri Ashok Singh expressed the view that there should be a time frame for the Government and some solution should be worked out. He further said that the proposals pending with the Central Government should be cleared, because EPFO is under Ministry of Labour & Employment, Government of India.

7.5 As regards time frame, CPFC clarified that prescription of time frame may not serve the purpose. He further informed that EPFO has accomplished the task in one year, which had not been completed during last 15 years. 7.6 The Committee was further assured that 35 proposals recommended in this meeting will be forwarded to the Appropriate Government immediately once the minutes of the meeting is approved. He further informed that some 59 proposals still remain pending for want of submission of requisite documents by the establishments. The figure of 59 also includes 5 proposals received after 37th meeting of the Sub-Committee held on 07.08.2014, and 2 proposals decided in this 38th meeting to be kept on hold or deferred till the next meeting. He further informed the Committee that he has personally taken the meetings of the applicant establishments and has also requested the employer associations like CII, FICCI and ASSOCHAM to take up the matter with their member establishments.

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

LIST OF EPF OFFICERS WHO ATTENDED THE MEETING:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name</th>
<th>Designation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Ashok Kumar</td>
<td>RPFC-II (Exemption)</td>
</tr>
</tbody>
</table>