

12. MISCELLANEOUS

Transfer of Past Accumulation in case of grant of exemption or exclusion:

The CBT, in its 163rd meeting held on 19.08.2003 decided that after the grant of exemption or in any other eventuality necessitating transfer of past accumulations to an establishment or Trust, or excluded establishments, 100% of past accumulations be transferred in cash in all cases. Securities will not be transferred by Head Office in exclusion cases too.

13. CHANGE HISTORY

(a) Where the SOP is the initial version:

- i. SOP No: 4: Version 1
- ii. Effective Date: --
- iii. Significant Changes: -- Not applicable
- iv. Previous SOP no.: - Not applicable

(b) Where replacing a previous SOP: Nil as the present SOP is still at draft stage.

APPLICATION FOR GRANT OF EPF EXEMPTION

To,

The appropriate Government
(Refer to Section 2(a) of the Act)¹

Subject: Request for grant of EPF scheme exemption under Section 17(1)/17(2) in respect of M/s. _____ code no. _____ -
regarding.

Madam/Sir,

M/s. _____ requests for grant of EPF exemption under Section 17(1)/17(2) of the EPF & MP Act, 1952.

The details of the Establishment and the Trust are indicated below:

i.	Name of the Establishment	
ii.	PAN of the Establishment	
iii.	Address of the Establishment	
iv.	Details of Branches/Department with address & employment strength (a separate sheet may be added if required)	
v.	Name of the Employer (Pl refer to Section 2(e) of the Act) ²	
vi.	E-mail ID and Mobile No. of the Employer.	

¹ **“appropriate Government”** means— (i) in relation to an establishment belonging to, or under the control of, the Central Government or in relation to an establishment connected with a railway company, a major port, a mine or an oilfield or a controlled industry, or in relation to an establishment having departments or branches in more than one State, **the Central Government**; (ii) in relation to any other establishment, **the State Government**

² **“employer”** means— (i) in relation to an establishment which is a factory, the owner or occupier of the factory, including the agent of such owner or occupier, the legal representative of a deceased owner or occupier and, where a person has been named as a manager of the factory under clause (f) of sub-section (1) of section 7 of the Factories Act, 1948 (63 of 1948), the person so named; and (ii) in relation to any other establishment, the person who, or the authority which, has the ultimate control over the affairs of the establishment, and where the said affairs are entrusted to a manager, managing director or managing agent, such manager, managing director or managing agent

vii.	Date of coverage		
viii.	P.F Code No.		
ix.	Total number of employees (Pl refer to Section 2(f) of the Act) ³		
	a) With Aadhar seeded UAN		
	b) Without Aadhar seeded UAN		
x.	TRUST DETAILS		
	a) Name of the PF Trust		
	b) PAN of the Trust		
	c) Address of the PF Trust		
	d) Date of constitution/reconstitution of the Board of Trustees		
	e) Single PF Trust or Common PF Trust?	Single/Common (Cross that is not applicable)	
	f) If Common PF Trust, Name (s) of Participating Units?	Name	Whether exempted (Yes/No)
		1.	
		2.	
		3.	
g) Details (Name, Code No., address of the Principal Establishment Holding the common PF Trust).			
h) Names, Designation, Addresses and Contact Details of all the Trustees of the BoT. (A separate sheet may also be added in the format annexed to this Form)			
i) Date of execution of the Trust Deed			
xi.	Type of Exemption applied for	Tick as applicable 1. Section 17 (1) of the Act 2. Section 17 (2) of the Act	
	If applied under 17(2), please indicate the clause that defines the class of employees under the Trust Rules.		
xii.	Whether exemption is being sought for		
	a) the establishment as a whole b) Class of employees.		
xiii.	Date from which exemption is sought		

³ **“employee”** means any person who is employed for wages in any kind of work, manual or otherwise, in or in connection with the work of an establishment, and who gets his wages directly or indirectly from the employer, and includes any person— (i) employed by or through a contractor in or in connection with the work of the establishment; (ii) engaged as an apprentice, not being an apprentice engaged under the Apprentices Act, 1961 (52 of 1961), or under the standing orders of the establishment

xiv.	Is the Trust recognized under the Income Tax Act? (If yes indicate a copy of the last recognition)	
xv.	Rate of contribution a) whether at Statutory Rate b) whether at more than Statutory Rate	
xvi.	Contribution, inspection/ administrative charges paid up to the month	
	a) EPF Scheme, 1952	
	b) EPS-1995	
	c) EDLI Scheme 1976	
xvii.	Rate of interest declared from the date applied for grant of exemption.	
xviii.	Indicate the last financial year for which annual statement of accounts were issued to the members.	
xix.	Whether the company is reporting loss for three consecutive financial years or erosion in their capital base.	Yes/No
xx.	Whether contributions have been transferred to the BOT since the intended date of Grant of Exemption.	Yes/No
xxi.	Whether consent of majority of employees for the exemption exists?	Yes/No
xxii.	Whether audited balance sheet of the establishment and the Trust since the intended date of grant of exemption is enclosed?	Yes/No
xxiii.	Whether amount available for investment after meeting obligatory outgoings are invested according to the pattern of investment since the intended date of grant of exemption.	Yes/No

It is requested to grant of exemption from the operations of EPF Scheme with effect from _____.

I/We.....undertake that the information given above is true and correct to the best of my/our knowledge and belief. We also understand that misleading information may have penal consequences and lead to rejection of the application without any further communication.

(Employer)

**Countersigned by
(All Trustees)**

CERTIFICATE OF UNDERTAKING⁴ (1/5)

To

The Regional Provident Fund Commissioner,
EPFO_____

We, the Employer, and the Board of Trustees, undertake to abide by the conditions for grant of exemption under Section 17 of the Employees' Provident Fund & Miscellaneous Provisions Act, 1952.

This shall be legally binding on _____ (Name of the Establishment), and the Board of Trustees of _____ (Name of the PF Trust) including their successors and assignees or such conditions as may be specified later for continuation of exemption. *(Condition No. 22)*

We, also undertake to transfer the funds promptly within the time limit prescribed from time to time and as directed by the Regional Provident Fund Commissioner in the event of cancellation of exemption. This shall be legally binding on us and will make us liable for prosecution in the event of any delay in the transfer of funds. *(Condition No. 23)*

(Signature and name of the Employer)

(Signature)
(Name.....)
Chairman of the Trust

(Signature)
(Name.....)
Secretary of the Trust

All Trustees (Name/Signature)

⁴ UNDERTAKING TO BE SUBMITTED ON LETTER HEAD OF THE ESTABLISHMENT AS PER CONDITION NO. 22 AND 23
(APPENDIX 'A' to the PARA 27AA of EPF SCHEME 1952)

COMPARITIVE CHART OF BENEFITS⁵ (2/5)

Sl. No.	UNDER THE ACT/SCHEME	AS PER THE RULES OF THE TRUST	RULE NO.
1.	Definition of Employee		
2.	Mode of Selection of Trustees	Election/Nomination/Selection	
3.	Rate of Contribution		
4.	Rate of Interest declared		
5.	Withdrawals and Advances		
7.	Issue of annual accounts slips within six months of end of financial year.		
8.	Whether claims are settled within 20 days. (Para 72 (7) of the Scheme) (Condition No. 12 of Appendix - 'A' of Para 27AA of the Scheme)		
9.	Services to members a) Electronic passbook with download facility. b) Computerised account balance viewing facility.	Online/Offline	
10.	Grievance handling mechanism		

(Signature of the Employer
(Chairman of Trust)

⁵ To be endorsed by signature of all the members of the Board of Trustees along with the status of the trustee i.e. (Chairman, Employer representative, employee representative)

NAMES, DESIGNATION AND ADDRESSES (3/5)⁶
(OF THE TRUSTEES)

	Name	Designation	Establishment/ Participating unit	Address	email	Telephone	Aadhar Number
<i>Employer Representative</i>							
1.							
2.							
3.							
<i>Employee Representative</i>							
1.							
2.							
3.							

(_____)

Chairman,

Name of the Trust_____

⁶ TO BE SUBMITTED UNDER THE LETTERHEAD OF THE ESTABLISHMENT

CONSENT OF MAJORITY OF EMPLOYEES (4/5)⁷

We, the employer of M/s. _____ do hereby certify that intention of the establishment for seeking exemption under section 17(1)/ section 17(2) (as the case may be) of the EPF & MP Act, 1952 was displayed on the notice board of the establishment and such intention was also informed to all employees through e-mail and no objections were received from the majority of the employees as regards grant of exemption.

(_____)
Employer's Name,
Establishment's Name.

Employer's Representative:

Name and Signature _____

Name and Signature _____

Employee's Representative:

Name and Signature _____

Name and Signature _____

⁷ TO BE SUBMITTED UNDER THE LETTERHEAD OF THE ESTABLISHMENT

**CHECKLIST OF DOCUMENTS TO BE SUBMITTED ALONG WITH THE
APPLICATION FOR GRANT OF EXEMPTION (5/5)**

Sl. No.	Document	Page No. (from _ to _)	Remarks
1.	Application addressed to the appropriate Government.		
2.	02 copies of Trust Rules duly signed by all the Trustees including name and designation.		
3.	Names, designation and addresses of all the Trustees.		
4.	Consent of majority of Employees		
5.	Original Trust deed and their modifications if any		
6.	Undertaking to abide by the Condition No. 22 and 23.		
7.	Audited Balance Sheet of the Establishment prior to the three years before the proposed date of Grant of exemption till date of application.		
8.	Audited Balance Sheet of the Trust since the proposed date of Grant of exemption.		
9.	Comparative chart of Benefits vis a vis EPF Scheme 1952.		

(Signature and name of the Employer)

**CONDITIONS OF EXEMPTION AS PER APPENDIX 'A'
TO PARA 27AA OF THE EPF SCHEME, 1952
(For Reference)**

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 the 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 enquired 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 Organisation.

Provided that above mentioned return shall be filed by the employer in electronic format also, in such form and manner, as may be specified by the Commissioner.

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 made the Board of Trustees separately and jointly liable to surcharge as may be imposed by the Central Provident Fund Commissioner or his representative. *(pl refer to the pattern of investment as notified vide notification no. S.O. 1433(E) dated 29.05.2015 and amended vide notification no. S.O. 3035(E) dated 22.09.2016 & notification no. G-20031/1/2012-SS-II (Pt.) dated 19.02.2018 and as amended from time to time)*

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 investment⁶ 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 later 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.

BASIC PROFILE OF THE ESTABLISHMENT
(TO BE FURNISHED BY RPFCS)

1.	Name of the Establishment seeking Exemption	
2.	Code No.	
3.	Address of the Establishment	
4.	Date of Coverage	
5.	Date from which exemption is sought	
6.	Section under which Exemption is sought	
7.	Whether exemption is being sought for	
	a) the establishment as a whole	
	b) Class of employees	
8.	Appropriate Government	
9.	a) Name of the PF Trust	
	b) Single PF Trust or Common PF Trust?	
	c) If Common PF Trust, No. of Participant Units?	
	d) If Common PF Trust, Details (Name, Code No., etc. of the Principal Establishment Holding the PF Trust)?	
10.	Address of the PF Trust	
11.	a) Proposal for relaxation w.e.f.	
	b) If Relaxation not granted, whether complying as an Un- exempted Establishment?	
12.	a) No. of Branches of the applicant Establishment	
	b) Location of Branches with Name of the State	
13.	Details of employment strength	
	a) Number of 'directly' engaged employees	
	b) Number of 'indirectly' engaged employees	
	c) Total employees (a+b)	

SUMMARY OF SCRUTINY BY THE RPFC
(TO BE FURNISHED BY RPFCS)

Sl. No.	Document/ Information	If received and verified.		Comments if any.
		YES	NO	
1.	Application for Grant of Exemption			
	Whether the application is signed by the employer?			
	Whether application is addressed to the correct Appropriate Government?			
	Section under which Grant of Exemption has been sought?			
	If application is under Para 17(2), whether the definition of "Class of Employees" has been indicated in the application?			
2.	Trust Rules			
	Whether the Trust Rules are in compliance with the conditions of exemptions i.e., Appendix 'A' to Para 27AA.			
	Whether the Trust deed incorporates the Name and Address of the applicant establishment?			
	If it is a common PF Trust, whether the Trust rule incorporates the Names and Addresses of all the participating units?			
	Whether the Trust Rules are signed by all the Trustees with their names and designations?			
3.	Certificate of Comparison of Benefits under the Rules of Trust			
	Whether signed by employer and verified/certified by the RPFC?			
	Whether all the corresponding rules of the Trust have been matched with the EPF Scheme?			
	Whether the Comparison of Benefits are verified?			
4.	Particulars of the Establishment			

	Whether Establishment particulars have been verified and certified by the RPFC?			
5.	Consent of Majority of Employees			
	Whether the consent of majority of the employees has been received.			
6.	Composition of the Board of Trustees			
	Whether the No. of Trustees representing the employer and the employees ensures that their Nos. are in accordance with provision of Para 79C (1) of EPF Scheme, 1952?			
7.	Names, designation and addresses of all the Trustees			
	Whether the details of the Trustees have been furnished?			
	In case of common provident fund for a group of two or more establishments, whether one representative each from the participating establishments has been included in the Board of Trustees?			
8.	Compliance Status of the Establishment			
	Whether contributions at the statutory rates have been transferred to the BoT/RPFC regularly?			
9.	Compliance Status of Contractor Employees			
	Whether compliance of contract employees, by or through contractor (s) in or in connection with the work of the establishment has been furnished?			
	If PF Code No. is separately allotted to the contractor, whether name of the contractor and employment strength of each contractor has been furnished.			
10.	Undertaking to abide by the Condition No. 22 and 23			
	Whether signed by the employer and all the Trustees?			
11.	Audited Balance Sheet of the Establishment			
	Whether the audited Balance Sheet since the proposed date of exemption has been received?			
	Whether Condition No. 25 is attracted?			
12.	Audited Balance Sheet of the Trust			

	Whether audited balance sheet of the Trust has been furnished since the proposed date of exemption?			
	Whether the Trust has incurred any loss?			
	Whether the loss has been made good by the employer?			
	Whether the condition No. 24 C has been complied with?			
13.	Compliance Audit Report (CAR)			
	Whether any deviations that may impact Grant of exemption have been recorded in the CAR?			
	Whether the establishment has clarified the deviations reported and the same is found acceptable?			
14.	Rate of Interest			
	Whether the rate of interest declared is at par or more than Statutory rate?			
	Indicate the Interest Rate			
15.	Constitution/reconstitution of BoT			
	Whether BoT is constituted/reconstituted as per para 79C?			
16.	Trust Deed			
	Whether the registered Trust Deed has been furnished?			
	If No, Reasons for non-supply?			
17.	Deed of Variation in Change of name of the Trust			
	Whether the establishment has furnished the deed of variation?			
18.	Total Corpus			

Conclusion: The proposal for Grant of Exemption has been thoroughly scrutinized and is fit/not fit for consideration.

Additional Remarks:

Name of RPFC_____

Region_____

Date_____

LIST OF DOCUMENTS TO BE ADDED BY THE RPFC WITH THE SUMMARY SHEET

1. Ministry of Labour & Employment's (MOL&E), 16-points checklist duly signed and verified by the RPFC.
2. Comparison of Benefits under the Trust Rules duly signed and verified by the RPFC.
3. RPFC certificate regarding Investment Pattern.
4. Draft agenda for Exempted Establishment Committee.

MOL&E 16-points check list for Grant of Exemption along with Form GE-2.

Sl. No.	Subject	Response	Remarks
1.	Whether the 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 therefore, and by what time accounts are expected to be maintained electronically?		
4.	Whether the employer and the board of trustees have furnished a copy of the prescribed undertaking to the RPFC concerned as per the condition no. 22 contained in Appendix 'A' to Para 27AA the EPF Scheme, 1952? If yes, a copy of the same to be enclosed.		
5.	Whether the employer and the board of trustees have furnished the undertaking as per condition no. 23 contained in Appendix 'A'		

	to Para 27AA of the EPF Scheme, 1952? If yes, a copy of the same to be enclosed.		
6.	Comparative statement of benefits admissible under the EPF & MP Act, 1952 and the Scheme proposed by the establishment based on 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 ever 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 same?		
11.	Whether the Aadhar Seeding is being done by the establishment as per Aadhar Act, 2016? Furnish status.		
	a) Total A/c's seeded with Aadhar.		
	b) Total A/c's yet to be seeded with Aadhar.		
	c) Balance - A/c's to be seeded.		
12.	Whether the transfer of funds of inoperative		

FORM GE-2 (7)

	Accounts is being done as per prescribed conditions of Senior Citizens Welfare Fund Rules, 2016.		
	i) Amount in inoperative A/c as on		
	ii) Amount transferred to Central Govt. as on		
	iii) Balance to be transferred		
13.	Whether entire data is electronic?		
14.	Whether option for settlement of online claim is available?		
15.	Whether the Trust is having online grievance handling mechanism?		
16.	Whether the arm's length policy in investment is being followed by Trusts.		

RPFC

Region _____

Date _____

BASIC PROFILE OF THE ESTABLISHMENT
(TO BE FURNISHED BY ACCS)

1.	Name of the Establishment	
2.	P.F. Code No.	
3.	Date of coverage	
4.	Section under which Exemption is applied for	
5.	Date from which exemption is sought	
6.	appropriate Government	
7.	Whether Form GE-2 has been scrutinized?	YES/NO
8.	Has the establishment been relaxed under Para 79	YES/NO
9.	Reasons for placing the proposal before EEC?	Rejection/ Acceptance for Grant of Exemption Proposal
10.	Whether relevant justifications have been included in the agenda for consideration of EEC?	

Conclusion: The proposal for Grant of Exemption has been thoroughly scrutinized and may / may not be considered. (Delete as appropriate)

ACC

Zone _____

Date _____

FORMAT FOR SENDING PROPOSALS TO THE APPROPRIATE GOVERNMENT

To,

The appropriate Government

Subject: Grant of exemption in respect of M/s. ___ code no. ___ - regarding

Madam/Sir,

M/s. ___ bearing code No. ___ has applied for Grant of exemption under Section 17(1)/17(2) of the EPF & MP Act, 1952 from the operations of the Employee's Provident Fund Scheme, 1952 vide its application dated ___

2. The application of the establishment for grant of exemption was placed before the EEC, in their ___ meeting held on ___ and before the Central Board, EPF in their ___ meeting held on ___.

3. Having considered the application, the Central Board has opined to recommend the case for grant of exemption under Section 17(1)/17(2) of the EPF & MP Act, 1952 to the appropriate Government which is the Government of ___ in this case.

4. In this context, please find enclosed the following documents for perusal and consideration.

- i. Application of the employer addressed to the appropriate Government for Grant of Exemption.
- ii. 16-points checklist prescribed by MoL&E.
- iii. Certificate of Comparison of benefits under the Trust Rules.
- iv. Consent of Majority of Employees.
- v. Up-to-date Compliance Status of the Establishment.
- vi. Undertaking to abide by the Condition No. 22 and 23.
- vii. Latest Compliance Audit Report for the last 03 years.
- viii. Copy of relaxation order granted by the concerned ACC, if any.

- ix. Copy of PF Trust Rules
- x. The specific recommendation of RPFC, Regional Office, _____ vide letter dated _____ and of ACC, Zonal Office, _____ vide letter dated _____.
- xi. Minutes of the __ EEC Meeting held on __.
- xii. Minutes of the __ CBT Meeting held on __.

5. If considered appropriate, necessary notification granting exemption may be issued in respect of the establishment under Section 17(1)/17(2) of the EPF & MP Act, 1952.

Encl. - As above.

(Name as per Vertical V-III/V-IV)
RPFC (Exemption)
Head Office

Copy to:

- i) Zonal Office, __.
- ii) RPFC Delhi west, __.
- iii) ACC (Compliance) Head Office
- iv) ACC (Finance & Investment) Head Office
- v) ACC (IS)

For information and pursuing the appropriate Government for issuing notification please.

For information please

**CHECK LIST FOR THE HEAD OFFICE FOR FORWARDING THE PROPOSAL
TO THE APPROPRIATE GOVERNMENT**

1.	Name of the applicant Establishment	
2.	P.F. Code No.	
3.	Regional Office	
4.	Zonal Office	
5.	appropriate Government	
6.	Whether the application of the establishment is enclosed	
7.	Whether minutes of CBT enclosed	
8.	Whether documents placed before CBT is enclosed	
9.	Whether approval of CPFC has been taken for forwarding to appropriate Government	

RPFC

Exemption, Head Office

Dated _____

Annexure - I

Sl. No.	Circular No.	Dated	Circular subject	Para Number of circular	Para number of SOP where circular para is referenced	Whether SOP same, modified, deleted	Justification for modification	Any reference of Act (Section)	Any reference of scheme (para)	Any reference of MAP
1	Invest./1(10)2000/42517	05-09-2003	Transfer of Provident Fund accumulations in shape of Cash/Securities to exempted establishments consequent upon grant of exemption	Total	12	same		Section 17	Para 27/27A	
2	E.III/18(7)2001/	16-12-2003	Revised conditions for grant	Total	6	same		Section 17(1)(a)(d)	Para 27AA	
3	E.III/7(4)2001/KN/82042	05-02-2004	Guidelines for grant cases in light of Revised conditions	Total	6	same			Para 27AA	
4	Invest./1(10)2000/24131	26-07-2004	Transfer of Provident Fund accumulations 100% in cash to exempted establishments consequent upon grant of exemption - clarification regarding	Total	12	same				
5	Co-ord./1(124)/05/Admn. Inst./Cir./25000	16-06-2005	Delta Ltd., & Anr. Vs RPFC & Anr	Total	6	same		Section 17(4)		
6	2006/C.II/Misc/Exem/05/EZ/005/90786	01-02-2006	Proforma for undertakings and signature of Trustees	Total	6	same			Para 27AA	
7	C-II/Misc/2/06/X/EZ/46396	27-09-2006	Clause 56 of the Finance Bill 2006	Total	6	same		Section 1(3),1(4)&17		
8	C-II/Misc/2/06/X/EZ/65314-65429	20-11-2006	CBT guidelines 176th meeting for processing cases in light of the I.T Act provision	Total	6	same		Section 1(3),1(4)&17		
9	C-II/Misc/2(06)/EX/EZ/88651	09-03-2007	Coverage and exemption of Excluded employees and Trusts, restoration of relaxation powers & Chairman of BOT	Total	6	same		Section 17 and 2(e)		
10	C-II/Misc/2/(06)/EX/EZ/88782	09-03-2007	Introduction of 10 point checklist with grant applications	Total	6	deleted		Section 17(1)(a)	Para 27AA	
11	E-II/7(7)/02/KN/Exemption/88947	09-03-2007	Chairman BOT	Total	6	same		Section 2(e)	Para 27AA	

12	C-II/Misc/2/06/EZ/EX/79520-79690	28-12-2007	Comprehensive guideline for Exemption & essential documentation	Total	6	same	Section 17(1)(a)	Para 27A	
13	C-EX/32(59)/07/WB/EX/HWR/EZ/249 17	29-07-2008	Checkpoints for grant applications	Total	6	same	Section 17(1)(a)	Para 27A	
14	C-II/Misc/2/06/EZ/EX/7634	07-01-2009	Timelines for Exemption proposals forwarding	Total	6	deleted	Section 17(1)(a)	Para 27A	
15	C-II/Misc/02/06/Exem/Vol-I/5314	27-04-2009	Guidelines for grant cases in light of I.T. Act & Treatment post Para 79	Total	6	deleted	Section 17	Para 79	
16	C-Ex/Misc./Comp. Audit/2008/2473	21-06-2011	Transfer of funds to the PF trusts subsequent to grant of exemption u/s 17 - reg	Total	12	same	Section 17		
17	C-II/Misc/02/06/EZ/EX/18098	18-11-2011	Amendments in circular dated 28/12/2007	Total	6	same	Section 17(1)(a)	Para 27A	
18	C-II/MISC/02/06/EX/VOL-I/11854	24-07-2012	Withdrawal of power delegated to RPFCS In-charge of Regional/Sub Regional Offices to grant relaxation under Para 79 of the Employees' Provident Fund Scheme, 1952	Total	5 and 6	same	Section 17	Para 79	
19	C-II/Misc/02/06/EX/EZ/Vol-I/9360	16-08-2013	Guidelines & Timelines for processing cases in view of I.T. Act timeline	Total	6	deleted	Section 17(1)(a)	Para 27A	
20	C-II/Misc/2/06/EZ/EX/Vol-II/11901	05-08-2016	I.T recognition not necessary for grant cases; amendment of circular dated 28/12/2007	Total	6	same	Section 17(1)(a)	Para 27A	
21	E-III/10(101)2018/Monitoring/Exempt ion/3644	28-06-2019	Monitoring by Z.O of Grant/cancellation proposals	Total	6 and 9	same			
22	No.Exem.10(30)/209/7379	25-09-2019	16 points checklist	Total	6	same	Section 17(1)(a)	Para 27A	
23	Old circulars. Sl. No. 2 on epfindia.gov.in		Particulars for grant of relaxation/exemption proforma	Total	6	modified			

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3	E.III/7(4)2001/KN/82042	05-02-2004	Guidelines for grant cases in light of Revised conditions	Total	6	same			Para 27AA	
4	Invest.I/1(10)2000/24131	26-07-2004	Transfer of Provident Fund accumulations 100% in cash to exempted establishments consequent upon grant of exemption - clarification - regarding	Total	12	same				
5	Co-ord./11(24)/05/Admn. Inst./Cir./25000	16-06-2005	Delta Ltd., & Anr. Vs RPF & Anr	Total	6	same		Section 17(4)		
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23	Old circulars, Sl. No. 2 on epfindia.gov.in		Particulars for grant of relaxation/exemption proforma	Total	6	modified				