

EMPLOYEES' PROVIDENT FUND ORGANISATION, SUB REGIONAL OFFICE

NO.12, REGENCY ROOMS, LOKARANJAN MAHAL ROAD, MYSORE - 570 010.

No.KN/PF/SRO/MYS/COV/MDN: 398 /2003

Date: 18-6-2003

✓ To M/s. Tejaswini Enterprises
Sri.M.S.Ramakrishna Proprietor,
No.520/5, 1st Floor,
Siddegowda Complex
Hunsur Road, Hootagalli,
Mysore - 570 018.

Sir,

Sub : Applicability of Employees' Provident Funds & Miscellaneous Provisions Act, 1952 and the scheme framed thereunder to M/s.

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On the basis of particulars furnished by you on 16.6.2003 and on the basis of the inspection of the records of your establishment conducted by the Enforcement Officer, Employees' Provident Funds on _____, it is evident that :

(a) Your establishment / Factory viz., M/s. Tejeshwinin Enterprises, Labour Contractor is engaged in Transport and Labour Contract which is included in Schedule I, Classes of establishment in Mysore Employees Provident Funds and Miscellaneous Provisions Act 1952.

(b) That the said establishment, factory has employed 21 persons on May 2003

(c) That it has completed the infancy period in terms of provisions of sec.16(1) (d) of the Employees Provident Funds and Miscellaneous Provisions Act 1952 of 3 years on _____ therefore, the provisions of Employees Provident Funds and Miscellaneous Provisions Act 1952 and the Schemes framed there under are applicable to your above named establishment together with head office and its branches / department whether situated at the same place or at different places with effect from _____ provisionally / finally, subject to further verification of your records for the earlier period.

(d) That consequent on the promulgation of the ordinance No.17/1997 published in the Gazette of India, Extra Ordinary Part-II-Section-I dated 22.9.97 omitting of Sec 16(1) (d) of the Employees' Provident Funds & Miscellaneous Provisions Act 1952 regarding infancy period, therefore the provisions of E.P.F. & M.P. Act 1952 and the scheme framed thereunder are applicable to your establishment together with Head Office and branches with effect from 1-5-2003 provisionally / finally, subject to further verification of your records for the earlier period.

(2) The code No.KN/ 36040 is allotted to your establishment for the purpose of making compliance with the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act 1952 and the schemes framed thereunder namely Employees' Provident Fund Scheme 1952 and the Employees' Pension Scheme 1995 and Employees' Deposit Linked Insurance Scheme 1976. This code number should invariably be quoted in all the correspondence with this office.

The contribution payable by the employer towards the Employer's share of E.P.F. shall be at the rate of 10% - 8.33%, 12%-8.33% of basic wages, dearness allowance (including cash value of any food concessions and retaining allowances, if any, payable to each employee every month). The employees contribution payable by the employees towards E.P.F. shall be at 8.33%-10% upto 21-9-1997 and 10%-12% from 22-9-1997 onwards.

- I. The contribution shall be calculated on the basis of the basic wages, dearness allowance etc., payable during the whole month whether paid on daily, weekly, fortnightly or monthly basis.
- II. Each contribution shall be calculated on the nearest rupee i.e., 50 paise or more to be counted as next higher rupee and fraction of a rupee less than 50 paise be ignored.
- III. For the purpose of calculation of contribution, the wages may be rounded off to the nearest rupee i.e., 50 paise or more being taken as one rupee and less than 50 paise be ignored.

(3) Before paying the member his wages, you shall deduct the employees contributions from his wages which together with your own contribution and administrative charges shall be paid within 15 days of the close of every month in the account of the fund maintained by the State Bank of India by separate challans in the following manner :

- | | | |
|-------------------------------------------|---|---------------------------------------------------------------------------|
| (a) E.P.F. Contributions | : | To be deposited in E.P.F. A/c No.1 |
| (b) Administrative charges | : | To be deposited in E.P.F. A/c No.2 |
| (c) Employees pension scheme contribution | : | To be deposited in Employees pension A/c No.10
(Please see point No.7) |

- NOTE :
- (i) The rate of Administrative charges is 0.65% upto 31.7.98 and 1.10% from 01.8.98 subject to a minimum of Rs.5/- of pay, basic wages, dearness allowance including cash value of any food concession and retaining allowance, if any.
 - (ii) It may be noted that if timely deductions are not made from the member's wages the employer will have to pay both the shares himself, as the recovery of arrear contributions for the back period from the subsequent wages of the employees, is prohibited except when such recovery could not be made at the appropriate time due to accidental mistake or clerical error.

(4) Besides making deposits in account numbers 1, 2 and 10 as explained above, you are also required to deposit the contributions and administrative charges in account No.21 and 22 under the Employees Deposit Linked Insurance Scheme 1976, in the manner indicated below within 15 days of the close of each month.

- | | | |
|------------------------------------------------------|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) Deposit Linked Insurance Fund Account No.21 | : | In this account will be deposited the contributions at 0.5% which will be the aggregate of the basic wages, dearness allowance if any, payable to the employees by an employer. |
| (2) Regional Insurance Fund Administrative A/c No.22 | : | To this account will be deposited the administration charges at 0.01% which will be the aggregate of the basic wages, dearness allowance (including the cash value of food concession and retaining allowance, if any, payable to the employees by an employer. minimum Rs.2/-) |

(5) The Deposit in the above accounts viz., 1,2,10,21,22 are to be made by separate challans and triplicate copies of the challans as received from the Bank should be forwarded to this office duly attached with form No.12A (Revised as explained below).

You are required to maintain / forward the following returns.

- (i) Form No.9 under the EPF Scheme 1952 and Form No.3 (FPF under FPF Scheme 1971) : These are to be submitted to this office once in respect of those employees who are required or entitled to become members on the date the factory / establishment is covered under the scheme.
- (ii) Form No.2 under the EPF Scheme 1952 and also under the Scheme 1995 : These are to be obtained in duplicate from every member for submission to this office.
- (iii) Form 5A : This is to be submitted to this office in duplicate. Any subsequent change in ownership is also to be notified to this office through this form.
- (iv) Form No.3A : This is to be maintained at the factory / establishment in respect of every employee who is a member in which the contribution paid to the PF are to be posted every month.
- (v) Form No.6A : This is the annual return of contribution and is to be submitted to this office within 30 days of the close of the financial year (i.e., 30th April) along with form 3-A (Last contribution to be shown for February payable in March each year).
- (vi) Form No.12A : This is the monthly return of contributions and is to be submitted to this office by 25th of every following month. Triplicate copies of the challans in support of the deposits made in the State Bank of India should be attached with this.
- (vii) Form No.5 & 10 : These are the returns of employees who have become new members or have left the service in the month and are to be submitted to this office by the 15th of the following month irrespective of whether the particulars are 'Nil' for any month.

(6) All the forms prescribed under the Employees' Provident Funds Scheme 1952, the Employees Pension Scheme 1995 and the Deposit Linked Insurance Scheme 1976, are available in the P.F. office, will be SUPPLIED FREE OF COST on receipt of your indent.

(7) Contributions to the pension fund should be paid at the rate of 8.33% on basic and D.A. This contributions should only be diverted from the employer's share of contribution and credited to separate account called "PENSION FUND ACCOUNT". If any employee is paying contributions at 12% the difference of contributions between 12% and 8.33% viz., balance of 3.67% shall continue to be credited to the employer's share of P.F. account of the member concerned. There will not be any recovery out of the member's share.

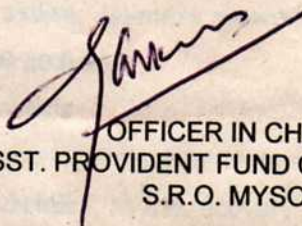
(8) As regards Employees' Provident Fund and Employees' Pension Scheme and E.D.L.I. due for the period from 1-5-2003 to _____ the arrears should be remitted within 10 days of receipt of the letter. This is without prejudice to levy of damages for the belated remittances.

(9) In case, the employees shown in the Form 9 were the members of the establishment's Private Provident Fund at the Commencement of the scheme, the accumulation in the Provident Fund standing to their credit should be remitted into the State Bank of India to the credit of the E.P.F.O. Account No.1 through the prescribed challans and the triplicate copy of the challans sent to this office. All the amounts relating to the Provident Fund accumulations lying invested in securities should be transferred to E.P.F., within thirty days by having the securities transferred to the endorsed in favour of the Central Board of Trustees, Employees Provident Fund and the Securities thus transferred should be sent to this office. Cash on hand in relation to the Account of the Private Provident Fund should be remitted within 10 days from the date of this communication, failing which damages at the prescribed rates will have to be paid by you on the delayed remittances made in cash after the due date.

(10) You are requested to commence compliance with the Provisions of the Act and Schemes strictly following the directions contained herein.


(11) For detailed instructions regarding preparation of the various Scheme returns and other connected matters you may contact the Enforcement Officer at MYSORE / HASSAN / COORG. The forms prescribed under various Schemes can also be collected from the above Enforcement Office FREE OF COST, on your request.

Please acknowledge receipt.
The code number is allotted subject to the condition that the date of coerage shall be preponed if found justified later.


OFFICER IN CHARGE
ASST. PROVIDENT FUND COMMISSIONER
S.R.O. MYSORE

Copy to :

1. Sri/ Smt C. Thimmaiah
The Enforcement Officer, Mysore Division for watching compliance. He/She is to obtain form 5-A in duplicate of the establishment immediately.
2. Accounts Branch, Sub Regional Officer - Through Stat Cell.
3. Stat Cell.
4. P. D. Cell
5. E.D.P.


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