

HRM DEPARTMENT
REGISTERED OFFICE
BENGALURU

CIR NO: 07/23
DATE: 20/04/2023

Sub: Implementation of Guidelines w.r.t. the Hon'ble Supreme Court Order dated 04/11/2022 in the matter of Employees' Pension Scheme, 1995.- Reg.

Ref: 1. Our Circular No.01/23 dt.31/01/2023.

2. Our Circular No.04/23 dt.05/04/2023.

With further reference to the above Circulars issued on the subject, we would like to inform as under:

- i) We reiterate that the decision for exercising the Option for higher pension in terms of Hon'ble Supreme Court order shall be the sole responsibility of the eligible Employees / Ex-employees. Such of those eligible Employees / Ex-employees who decide to exercise option may submit the applicable said Joint Option Form duly & legibly filled, signed by them along with the necessary documents, if any, **to us on or before 26/04/2023** for signing on behalf of the Employer i.e., "Declaration by the Employer". The duly signed declaration copy on behalf of the Employer is to be collected from us by such eligible employees/ex-employees for onward submission from their end, to EPFO within the stipulated time line (**on or before 03/05/2023**). It may be noted that the follow up in the matter, to ensure submission of the duly signed from both by Employee/Ex-employee & the Employer, is the sole responsibility of such eligible Employees/Ex-Employees. For any delay in collection and submission of the same to EPFO before the stipulated time, the Company is not responsible.
- ii) We also understand that EPFO is now accepting the hard copies of the application for higher pension. Those who are eligible to claim higher pension may upload the application for higher pension on online mode. If for any reason, they are unable to upload the application for higher pension on the EPFO portal, they may either handover hard copy of the claim application at the concerned Regional Office of EPFO in person. They should obtain acknowledgement on the copy of the application. If for any reason, EPFO does not give acknowledgement, the application may be sent by RPAD and the postal registration as well as the acknowledgement received may be preserved.



Further, the following may be specifically noted/is reiterated in the matter.

- i) Employees / Ex-employees, who are eligible are required to do their due diligence, independently, either to opt for higher contribution under EPS or to continue under the current EPS. The Company does not take any responsibility for your options, as the matter will be handled exclusively by the EPFO and their decision is final & binding on such optees/ employees.
- ii) Such eligible Employees / Ex-employees, may take independent advice from financial/legal experts with regard to exercising the option under 11(4) of EPS 1995. For any technical/other issues in the EPFO portal employees/ex-employees are advised to utilize the EPFO help desk/toll free number. For assistance from HRM please contact 080-26564267.
- iii) It may also be noted that this Circular is being issued for implementation of the Hon'ble Supreme Court Judgement in order to adhere to the time limit and is subject to any ratification(s)/guidelines that may be issued by EPFO from time to time and/or any judicial pronouncements/statutory amendments. Therefore, mere submission of the Joint Option Form by eligible employees/ex-employees does not confer any right to receive or any obligation on the part of Can Fin Homes Ltd to pay higher pension to them.
- iv) For the benefit of Ex-employees, this Circular is also posted in Can Fin Homes Web site.


SHAMILA M.
GENERAL MANAGER

Format of Joint Declaration for Existing Employees

Date:

To,
Regional PF Commissioner,
Employees Provident Fund Office,
Bengaluru.

Dear Sir,

Sub: Claim for Higher Pension in Accordance with Judgment of the Supreme Court in the Case of EPFO & Another. Etc. Vs. Sunil Kumar .B & Others, SPJ (C) Nos. 8658-8659 of 2019

Name of the Employer	Can Fin Homes Ltd.
UAN NO.	
Name of the Establishment along with PF Code	Can Fin Homes Ltd. BG\BNG\16246
Name of the Employee.	
Staff Number	
Mobile No.	
E-mail	
Aadhaar No.	

Declaration By the Employee

I am employed with Can Fin Homes Ltd., with effect from _____. I have contributed to the PF on salary exceeding the statutory limit ever since I became a member of the PF. Further, the higher contributions were duly accepted by your goodself (i.e. duly credited to my account and interest paid thereon every year), as you will notice from my PF passbook. Since you have accepted the PF contributions on a higher salary, I understand it implies deemed approval under para 26(6) of the EPF scheme. Attached is sample extract of my passbook for FY 2022-23 evidencing the PF contributions on a higher salary for your ready reference. Further, I have also come across interim order dated 12.04.2023 passed by the Hon'ble High Court of Kerala dated 12.04.2023 in W.P. (C) No.8979/2023 and other connected 13 writ petitions under which the Hon'ble Court has directed EPFO to dispense with production of Joint Declaration contemplated under para 26(6) of the EPF Scheme.

Place:

Date:

(Signature of The Employee)

Declaration by the Employer

I Shamila. M., General Manager being authorized signatory as per form-5A of the EPF Scheme of M/s. Can Fin Homes Ltd., do, hereby, certify that Mr/Mrs _____ is employed in the service of Can Fin Homes Ltd. since _____ and his/her PF Account No. is _____

The declaration made by the employee as above about his contribution to the provident fund is correct. Can Fin Homes Ltd has also made contribution to the provident fund of the above employee on the salary exceeding the salary limit and declaration made by the employee is correct. Can Fin Homes Ltd has remitted 8.33% of the contribution to PF to the pension fund and the said contribution to the pension fund is restricted to the statutory salary limit. We further confirm that ours is an exempted establishment under Section 17 of the EPF and

M.P. Act. In accordance with the Trust Rules duly approved by the EPFO and Income Tax Department, both employees and the establishment are required to contribute to the provident fund on actual basic wages + DA. Accordingly, the contributions were remitted to the EPFO regularly and promptly.

It is further submitted that the particulars furnished by the employee as above are correct.

Date:

Place:

Signature of the Official

Enclosures: as above

Note: If the employee was employed in different organization, he should attach a certificate issued by the concerned employer confirming the contribution made to the provident fund on actual salary etc. The originals of the certificate may be attached so that the verification by the existing employers will be on the basis of the original.

Format of Joint Declaration for Retired Employees

(To be submitted to the Employer where the Employee was employed at the time of retirement)

Date:

To,
Regional PF Commissioner,
Employees Provident Fund Office,
Bengaluru

Dear Sir,

Sub: Claim for Higher Pension in Accordance with Judgment of the Supreme Court in the Case of EPFO & Another. Etc. Vs. Sunil Kumar. B & Others, SPJ (C) Nos. 8658-8659 of 2019

Name of the Employer	Can Fin Homes Ltd.
UAN NO.	
Name of the Establishment along with PF Code	Can Fin Homes Ltd. BG\BNG\16246
Name of the Ex-Employee.	
Staff Number	
Mobile No.	
E-mail	
Aadhaar No.	
Name and number of the Bank Account to which pension is being remitted.	

Declaration By the Pensioner

I was employed with Can Fin Homes Ltd., with effect from _____. I have contributed to the PF on a salary exceeding the statutory limit ever since I became a member of the PF. Previously I was employed with other establishments covered under the EPF Scheme and during the course of employment with them also I had contributed to the provident fund on actual salary over and above the statutory salary limit of coverage under EPF Scheme and the certificate in original issued by the said establishments in original are enclosed. Further, the higher contributions were duly accepted by your goodself (i.e. duly credited to my account and interest paid thereon every year), as you will notice from my PF passbook. Since you have accepted the PF contributions on a higher salary, I understand it implies deemed approval under para 26(6) of the EPF scheme. Further, I have also come across interim order dated 12.04.2023 passed by the Hon'ble High Court of Kerala dated 12.04.2023 in W.P. (C) No.8979/2023 and other connected 13 writ petitions under which the Hon'ble Court has directed EPFO dispense with production of Joint Declaration contemplated under para 26(6) of the EPF Scheme.

Place:

Date:

(Signature of The Employee)

Declaration by the Immediate Past Employer

I Shamila M., General Manager (Name and Designation) being authorized signatory as per form-5A of the EPF Scheme of M/s. Can Fin Homes Ltd., do, hereby, certify that Mr/Mrs

is employed in the service of Can Fin Homes Ltd., since _____ and his/her PF Account No._____.

The declaration made by the employee as above about his contribution to the provident fund is correct. Can Fin Homes Ltd., have also made contribution to the provident fund of the above employee on the salary exceeding the salary limit and declaration made by the employee is correct. Can Fin Homes Ltd., has remitted 8.33% of the contribution to PF to the pension fund and the said contribution to the pension fund is restricted to the statutory salary limit. We further confirm that ours is an exempted establishment under Section 17 of the EPF and MP Act. In accordance with the Trust Rules duly approved by the EPFO and Income Tax Department, both employees and the establishment are required to contribute to the provident fund on actual basic wages + DA. Accordingly, the contributions were remitted to the EPFO regularly and promptly.

It is further submitted that the particulars furnished by the employee as above are correct and with regard to the details of the past employment, the facts stated by the employee have been certified on the basis of the original certificate produced by the employee.

Date:
Place:

Signature of the Official

Enclosures: as above

Note: If the employee was employed in different organization, he should attach a certificate issued by the concerned employer confirming the contribution made to the provident fund on actual salary etc. The originals of the certificate may be attached so that the verification by the existing employers will be on the basis of the original.