



EMPLOYEES' PROVIDENT FUND ORGANISATION
(Ministry of Labour, Government of India)
Sub-Regional Office, Barrackpore
14 & 15, B.T. Road, Titagarh, Kolkata- 700 119, West Bengal

SPEED POST WITH A/D

No. R-NE/WB/Cov./58090/SRO/BKP/CC/Cir-21/2041

Date: /8. 01.2013

TO
M/S SENGUPTA ENTERPRISE
2/253, KATAGANJ, KALYANI,
NADIA, PIN-741250

Sub : **APPLICABILITY OF THE EMPLOYEES' PROVIDENT FUNDS & MISCELLANEOUS PROVISIONS ACT, 1952 (19 of 1952) AND THE SCHEMES FRAMED THEREUNDER TO M/S SENGUPTA ENTERPRISE.**

On the basis of particulars furnished by you and on the basis of the inspection of records of your establishment conducted by the Enforcement Officer on 14/01/2012, it is evident that :

- (a) Your establishment/factory viz. **M/S SENGUPTA ENTERPRISE** is engaged in "**EXPERT SERVICE**" which is included in Schedule-I/Class of establishments in Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952) [hereinafter referred to as the Act,'52].
- (b) That the said establishment/factory has employed **20 (TWENTY)** persons on **01/03/2012**.
- (c) The provisions of the E.P.F. and Misc. Provisions Act, 1952 and Schemes framed thereunder are applicable to your above named establishment together with head office and its branches/departments whether situated at the same place or at different places **with effect from 01/03/2012 finally/provisionally u/s 1(3)(b)** of the EPF & MP Act, 1952 subject to further verification of your records for the earlier period.
- (d) With reference to your application No.....dated.....received for extension of E.P.F. & Misc. Provisions Act, 1952 under Section 1(4) of the said Act on a voluntary basis a Code Number is hereby allotted to your establishment namely.....provisionally covering your establishment with effect from.....pending issue of a notification by the Government of India in exercise of the powers conferred on them by subsection (4) of Section 1 of the E.P.F. and M.P. Act, 1952.

The **Code No.WB/58090** is allotted to your establishment for the purpose of making compliance with the various provisions of the E.P.F. and Misc. Provisions Act, 1952 and the Schemes framed thereunder namely E.P.F. Scheme, 1952, Employees' Pension Scheme, 1995 and Deposit Linked Insurance Scheme, 1976. **The Code Number should invariably be quoted in all the correspondences with this Office.**

All the forms prescribed under the Employees' Provident Funds Scheme, 1952, the Employees' Pension Scheme, 1995 and the Employees' Deposit Linked Insurance Scheme, 1976 are available in the P.F. Office and will be supplied **free of cost** on receipt of your indent. Specimen of forms is enclosed.

Regarding Pension Fund contributions, it should be separated from the Employees' Provident Fund Contributions and shown separately in the respective Forms and remitted separately in Account No. 10.

As regards the Employees' Provident Funds Scheme, 1952, the Employees' Pension Scheme, 1995 and the Employees' Deposit Linked Insurance Scheme, 1976 dues for the period from **01/03/2012** the arrears should be remitted within 15 days from the date of receipt of this letter.

You are directed to fill up Form 5A in duplicate and submit to this Office within 15 days from the date of receipt of this letter.

The receipt of this letter alongwith its enclosures may kindly be acknowledged.

Enclo.

- 1) Instructions for mode of payment of dues & submission of Returns.
- 2) Instructions regarding the Employees' Provident Funds Scheme, 1952, the Employees' Pension Scheme, 1995 and the Employees' Deposit Linked Insurance Scheme, 1976.
- 3) Instructions regarding allotment of Account Number.
- 4) Instructions regarding transfer of previous P.F. accumulations and transfer of securities.
- 5) Form - 5A (in triplicate).

Note : Since the Employees' Provident Fund Organisation has introduced on-line payment system, you are required to register your establishment with the e-Sewa option and thereafter all payments to be made on-line. In this connection, you are required to log on the Website of Employees' Provident Fund Organisation, i.e. www.epfindia.gov.in/www.epfindia.com and go to e-sewa where all the instructions have been given. Please note that no cheque/demand draft/cash to be received either by the bank or by Employees' Provident Fund Organisation. All payments are to be made only through on-line having TRRN (Temporary Return Reference Number). If you find any difficulty in this regard, you are requested to contact this office for more details.

Further note that in case of failure to make payment through on-line within 15 days ; interest and Penal damage to be paid for delayed payment.

All forms/statutory returns are also available in the above website.

[Handwritten Signature]
18/11/13

[S. BISWAS]

**Assistant Provident Fund Commissioner (Compliance)
Sub Regional Office, Barrackpore**

Copy to :

1. Shri PIJUSH SARKAR, Enforcement Officer, for watching compliance. He is requested to obtain Form-5A in duplicate in respect of the Establishment immediately including Bank particulars, Property Details, Principal Employer and third parties information. He is further directed to submit post-coverage inspection report in prescribed format within one month of issue of this letter.
2. Accounts Branch/Sub-regional Office. It is understood that the factory/establishment has no previous Provident Fund accumulations to transfer to E.P.F. This may please be noted in the contributions register maintained in the Group with suitable remarks.
3. Co-ordination Cell, for information and necessary action.
4. The Regional Director, E.S.I.C., SRO, BKP, Sinchi Tower, 2nd Floor, 177, B.T. Road, Kolkata - 700 114.

[S. BISWAS]

**Assistant Provident Fund Commissioner (Compliance)
Sub Regional Office, Barrackpore**

INSTRUCTIONS FOR MODE OF PAYMENT OF DUES & SUBMISSION OF RETURNS

The contributions payable by the Employer shall be @10%/12% of basic wages, dearness allowance (including cash value of any food concession and retaining allowance, if any, payable to such employees every month. The contribution payable by the employee shall be equal to the contribution payable by the Employer.

- I. The contributions shall be calculated on the basis of the basic salary/wages, dearness allowance including cash value of any food concession and retaining allowance, if any, payable during the whole month whether paid on daily, weekly, fortnightly or monthly basis.
- II. Each contribution shall be calculated to the nearest rupee i.e. 50 paise or more to be counted as the next higher Rupee and fraction of a Rupee less than 50 paise to 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 ignored.

Before paying the member his wages, you shall deduct the employees' contribution 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 Accounts of the Fund maintained by the State Bank of India by separate Challans in the following manner :

- | | | |
|-----|------------------------|--|
| (a) | E.P.F. Contribution | 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) | Pension Fund | To be deposited in Employees' Family Pension A/C No.10 |

Notes : (i) The rate of administrative charges is 0.37% upto 30.09.86 and 0.65% upto 31.07.98 & 1.10% thereafter subject to minimum of Rs5/- w.e.f. 01.12.78 on pay, i.e. basic wages, dearness allowance including cash value of food concession and retaining allowance, if any.

(ii) it may be noted that if timely deductions are not made from the members' wages the Employer will have to pay both the shares himself, as the recovery of arrears contribution for the back period from the subsequent wages of the employees is prohibited except when such recovery would not be made at the appropriate time due to accident mistake or clerical error.

Besides, making deposit in Account Numbers 1, 2 & 10 as explained above, you are also required to deposit the contributions and administrative charges in A/C No. 21 & under the Employees' Deposit Linked Insurance Scheme, 1976, in the manner indicate below within 15 days of the close of each month.

- | | | |
|----|---|--|
| 1. | Deposit Linked Insurance Fund, A/C No. 21 | To this account will be deposited the contribution @0.5% which will be the aggregate of the basic wages, dearness allowance including cash value of food concession and retaining allowance, if any, payable to the employees by the Employer. |
| 2. | Regional Insurance Fund Administrative A/C No. 22 | To this account will be deposited the administrative charges @0.1% upto 30.09.87 and @0.01% thereafter which will be the aggregate of basic wages, dearness allowance including cash value of food concession and retaining allowance, if any, payable to the employees by an Employer subject to minimum of Rs.2/- w.e.f. 01.10.87. |

The deposit in the above Accounts, viz. 1, 2, 10, 21 & 22 are to be made by a consolidated challan and triplicate copy of the challans as received from the Bank should be forwarded to this Office duly attached with Form No. 12A (Revised) explained below :

You are required to maintain/forward the following returns :

Form No. 9 under the EPF Scheme, 1952 and also under PF Scheme, 1995

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.

Form No. 2 under the EPF Scheme, 1952 and also under PF Scheme, 1995

These are to be obtained in duplicate from every member for submission to this office.

Form No. 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.

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 in every month.

Form No. 6A

This is the annual return of contribution and this is to be submitted to this office within 30 days of the close of the financial year alongwith Form No. 3A (last contribution to be shown for February payable in March every year)

Form 12A

This is monthly returns of contributions and this is to be submitted to this office by 25th of every following month. Triplicate copies of challans in support of the deposit made in the State Bank of India should be attached with this.

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 months.

In case, the employees shown in Form - 9 were the members of the establishments Private Provident Fund at commencement of the Scheme, the accumulations 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. Account No. 1 through the prescribed challans and the triplicate copy of the challan sent to this office, All the amount relating to the Provident Fund accumulation lying invested in securities should be transferred to the E.P.F. within four months by having the securities transferred to an endorsed in favour of the Central Board of Trustees, Employees' Provident Fund and the Securities this transferred should be sent to this office. A note containing the instructions in the matter of transfer to these accumulations in enclosed. Cash in hand in relation to the account of the Private Provident Fund should be remitted within 30 days from the date of receipt of this accumulations failing which damages at the prescribed rates will have to be paid by you on the delayed remittance made in cash after the due date.