



सत्यमेव जयते



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No. E-III/10(119)2022/SOP-Grant/3635

Dated: 22.08.2023

To,

All ACC(HQ)/ACC (Zones)

All RPFC-I/RPFC-II/APFC In-charge of Field Offices

**Subject: Standard Operation Procedure (SOP) for Grant of Exemption - regarding**

Madam/Sir,

With reference to the statutory provisions contained in Section 17(1) of the EPF Act, the exemption for a class of employees is regulated by Section 17(2) of the Act & the enabling provision enshrined in Para 27A of the EPF Scheme, 1952; the SOP for Grant of Exemption describes the process through which the proposals of exemptions are to be examined and forwarded with recommendations by the field offices to Head Office, EPFO. The Head Office examines and obtains recommendation of its committees and the Central Board to communicate for the consideration of the appropriate Government.

This SOP is in supersession of all the previous instructions and circulars issued till date. The list of circulars and instructions to be superseded is annexed herewith as Annexure - I.

The ACC(HQ)/ACC (Zones) to ensure compliance of this SOP in their respective office and in the regional offices under jurisdiction.

All RPFC-I/RPFC-II/APFC In-charge of Field Offices are to ensure the compliance in respective offices. In addition, this SOP may be shared to the establishments applying for the grant of exemption under their jurisdiction.

**[This issues with approval of ACC-HQ (Exemption)]**

Yours faithfully,

(P Veerabhadra Swamy)  
ACC (Exemption)

**Enclosed :**

1. Approved SOP for Grant of Exemption
2. Annexure-I containing all the previous circulars/instructions superseded.



# STANDARD OPERATING PROCEDURE GRANT OF EPF EXEMPTION

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14, Bhikaji Cama Place,  
New Delhi - 110 066.

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## 1. INTRODUCTION

Establishments that seek to maintain their own Provident Fund Trusts apply for grant of exemption under Section 17 of the EPF & MP Act, 1952 (Act). While exemption for the establishment as a whole is regulated by Section 17(1) of the EPF Act, the exemption for a class of employees is regulated by Section 17(2) of the Act; the enabling provision enshrined in Para 27A of the EPF Scheme, 1952. This Standard Operating Procedure (SOP) defines the documents, the proper channel, role, responsibilities and procedures for a time bound processing of the grant of exemption cases.

## 2. PURPOSE

This Standard Operating Procedure describes the process through which the proposals of exemptions are to be examined and forwarded with recommendations by the field offices to Head Office, EPFO. The Head Office examines and obtains recommendation of its committees and the Central Board to communicate for the consideration of the appropriate Government.

## 3. SCOPE

This SOP provides for:

- (a) Standardisation of the administrative procedures for Grant of Exemption.
- (b) Prescribes the documents, the formats, the channel, and timelines for various scenarios of Grant of Exemption.
- (c) Defines mechanism for monitoring, feedback, and stakeholder engagement.

## 4. DEFINITIONS

For the purpose of this SOP, unless it otherwise requires,

- i. "Act" means The Employees' Provident Funds and Miscellaneous Provisions Act, 1952.
- ii. "appropriate Government" means, the appropriate Government as defined in Section 2(a) of the Act.
- iii. "ACC" means the Additional Central Provident Fund Commissioner or the Additional Central Provident Fund Commissioner (HQ) of the Zone.
- iv. "BOT" means the Board of Trustees constituted as per the provisions under Para 79C of the EPF Scheme, 1952.
- v. "CBT " means, the Central Board as provided under Section 5A of the Act.
- vi. "Condition(s)" means conditions of exemption as indicated in the "Appendix A" of Para 27AA of the Scheme.
- vii. "Draft Agenda" refers to the prescribed format meant for the Regional Offices to forward its recommendations or rejections for grant of exemption to Zonal Offices and Head Office for consideration of the EEC.
- viii. "Exempted Establishments' Committee" (EEC) means a non-statutory committee of the CBT constituted for deliberation on Exemption related issues.
- ix. "Employer" means the Employer as defined in Section 2(e) of the Act.
- x. "Exemption" means an exemption within the meaning of Section 17 (1) and 17 (2) of the Act.
- xi. "Exempted Establishment" means an establishment in respect of which an exemption has been granted under section 17 from the operation of all or any of the provisions of EPFC Scheme whether such exemption has been granted to the establishment as such or to any person or class of persons employed therein.

- xii. “Regional Provident Fund Commissioner (RPFC)” is the RPFC-In-Charge of the Region in whose jurisdiction the establishment is covered under the Act.
- xiii. “Relaxation” means a Relaxation granted under Para 79 of the Scheme.
- xiv. “Scheme” means the Employees’ Provident Fund Scheme, 1952 framed under Section 5.

## 5. RESPONSIBILITIES

### a. Establishment:

- i. To formulate the Trust rules in adherence to the conditions of Exemption.
- ii. To apply in a standard format with due signatures and necessary details, undertakings and certified copies of the requisite documents.
- iii. a) To apply for exemption in accordance with prescribed guidelines to the appropriate Government.  
b) To prepare the comparative statement of benefits in the prescribed proforma.
- iv. To reply to the queries raised by RPFC when the process of scrutiny of application is underway.

### b. Regional Office (RO):

- i. To receive the application in an online mode. However, till the system is fully automated they may receive the application in a physical mode.
- ii. To scrutinize the application for Grant of exemption.
- iii. To facilitate submission of a complete application as provided in this SOP.
- iv. To certify the comparison of benefits under the PF Trust rules of the establishments with those under the EPF Scheme, 1952 in the prescribed proforma signed by the RPFC clearly indicating that the employees are in enjoyment of other PF benefits which on the whole are not less favourable to the employees than the benefits under the EPF & MP Act, 1952 or any

Scheme in relation to the employees in any other establishment of a similar character.

- v. To forward the application and the requisite documents along with a draft agenda as indicated in Para 4(vii) of this SOP to the Zonal Office.

c. Zonal Office (ZO):

- i. To evaluate and certify the fitness of the proposal.
- ii. To forward the proposal to the Head Office with their recommendations and draft agenda.
- iii. To exercise the powers of relaxation under Para 79 of the EPF Scheme, 1952.

d. Head Office (HO):

- i. To evaluate the fitness of the proposal.
- ii. To prepare the agenda for consideration of EEC.
- iii. To convene the meeting of EEC and obtain its opinion for the CBT.
- iv. To place the opinion of the EEC before the CBT and obtain its recommendations.
- v. To forward the recommendations of the CBT to the appropriate Government and follow it up for finalization.
- vi. To facilitate transfer of any past accumulation dues to the exempted Trust fund in a time bound manner.

## 6. SPECIFIC PROCEDURE

- a. Establishment: Before the establishment applies for exemption, it should undertake due diligence at its level to see that all the conditions mentioned in the Form GE-1 are complied with. The establishment shall make an application in Form GE-1 with the following documents:
  - i. Two copies of the PF Trust Rules duly signed by all the Trustees indicating their respective designations in the Trust.

- ii. While making application, the establishment shall take due caution whenever request for exemption is made for a “class of employees” in accordance with the provisions of Section 17(2) of the Act read with Para 27A of the Scheme. In such cases the draft Trust Rules of the establishment shall also include and define the “class of employees” for which exemption is being sought. This is an essential pre-requisite under Para 27A of the EPF Scheme.
- iii. Certificates of undertakings (in the prescribed formats) to be furnished by the employer and the Trustees to abide by the Condition No. 22 and Condition No. 23 of Appendix 'A' to Para 27AA of the EPF Scheme, 1952.
- iv. A comparative table of benefits under the PF Trust Rules of the establishment with those under the EPF Scheme, 1952 in the prescribed proforma signed by the employer clearly certifying that the employees are in enjoyment of other PF benefits which on the whole are not less favourable to the employees than the benefits under the EPF & MP Act, 1952 or any scheme in relation to the employees in any other establishment of a similar character.
- v. The details of the departments, branches and units of the applicant establishment and concurrence of all such employer’s units to participate in common Trust.
- vi. Complete names, designations and addresses (including permanent addresses) of all the members of the Board of Trustees.

b. Regional Office (RO):

- i. RO shall examine the application to ensure that the proposed benefits are not less favourable in comparison to the EPF Scheme. RO shall also examine whether the conditions of the exemption as indicated in Para 4(vi) of the SOP are fulfilled.
- ii. RO shall receive the applications for grant of exemption under section 17(1)/Section 17(2) of the EPF & MP Act, 1952 as per Form GE-1.

- iii. RO shall process the application in e-office and give it a code as *GE/RO(Delhi west)/case no 1/year/appropriate Government Name*.
- iv. RO shall examine the completeness of Form GE-1. If the application is incomplete, RO will facilitate the establishment to complete the same in a given time period.
- v. RO shall provide to the establishment in writing the list of pending documents and any other clarifications required from the establishment. It shall give 02 weeks' time to the establishment for rectification and re-submission of the application.
- vi. If no reply is received from the establishment within the specified period as indicated above, it shall be deemed that the establishment has nothing to submit in the matter and RPFC should proceed to secure compliance as an un-exempted establishment subsequent to a notice of 02 weeks.
- vii. Thereafter, the application shall be scrutinized and forwarded to the Zonal Office in Form GE-2 by the RPFC. The case scenarios are as follows:
  - a. If application is not found fit as per the conditions of exemption, then a communication for rejection of the application shall be made to the ZO. Further, any incomplete application along with the reasons furnished by the establishment for its inability to fulfil certain requirements, should form a part of such communication.
  - b. If application is found fit, then RPFC shall forward its recommendation for grant of exemption in Form GE-2 along with the requisite documents.
- viii. RPFC shall also forward the sixteen-points checklist for grant of exemption duly filled up as per the directions of the Ministry of Labour and Employment.
- ix. In a nutshell, RPFC shall scrutinize and forward its communication either for an approval or rejection of the proposal for exemption along with the draft agenda as indicated in Para 4(g) of this SOP. All such applications shall be finalized at RO level and forwarded to ZO within 10 weeks of receipt.

x. The application proposal shall be forwarded to the ACC of the Zone through e-office by the RPFC.

c. Zonal Office (ZO):

- i. ZO after receipt of the proposal from the RO shall evaluate the overall soundness and certify the fitness of the proposal along with recommendation for grant of exemption or rejection of the exemption proposal, as the case may be, for placing before the EEC & CBT.
- ii. ZO shall forward the proposal complete in all respect in draft agenda format that can be placed before the EEC & CBT, along with a certificate of recommendation. The proposal shall come through the e-file along with the supporting documents to the Exemption Division, Head Office within a period of 15 days from the date of receipt of the proposal from the concerned RO.
- iii. ACC of the Zone may issue a relaxation order under Para 79 of the Scheme as indicated in Para 4(xiii) of this SOP.

d. Head Office (HO):

- i. The ACC Exemption Division, Head Office, shall evaluate the proposal of Grant of Exemption and with due approval of CPFC, place the findings as an agenda item before the Exempted Establishments Committee (EEC). The EEC after due deliberation shall formulate its views on the agenda which shall be placed before the CBT to enable it to formulate its views.
- ii. ACC (Exemption) shall arrange to forward the views of CBT to the appropriate Government in Form GE-4.
- iii. As far as possible, the proposal received from ZO shall be presented in the ensuing EEC within 1 month of its receipt.

## 7. FORMS/TEMPLATES TO BE USE:

- i. FORM GE-1: Application for Grant of Exemption to be made by the establishment along with the documents.
- ii. FORM GE-2: Information to be furnished by ROs to ZO
- iii. FORM GE-3: Information to be furnished by ZOs to HO
- iv. FORM GE-4: Communication of the views of the CBT on the application proposal for exemption to the appropriate Government.
- v. FORM GE-5: Monitoring formats.

## 8. MATRIX OF TIMELINES, ROLES AND RESPONSIBILITIES

<b>Time</b>	<b>T-0 weeks</b>	<b>T-0 + 02 weeks</b> <b>(T-1)</b>	<b>T-1 + 02 weeks</b> <b>(T-2)</b>	<b>T-2 + 06 weeks</b> <b>(T-3)</b>	<b>T-3 + 02 weeks</b> <b>(T-4)</b>	<b>T-4 + 04 weeks</b>
<b>Role</b>	Receipt of Application	Basic Scrutiny and communication to the establishment about the deficiencies, if any	Issuing letter to the establishment in case of non-receipt/deficiencies in the application of the establishment.	Forwarding the proposal to the Zonal Office	Forwarding the proposal to the Head Office	To forward the proposal to appropriate Government along with the views of CBT.
<b>Responsibility</b>	Regional Office	Regional Office	Regional Office	Regional Office	Zonal Office	Exemption Division, Head Office.

## 9. MONITORING MECHANISM

- (a) At HO level: Monthly review by ACC Exemption with all ACCs. Quarterly review by CPFC.
- (b) At ZO level: Fortnightly review by ACC. Further the Zonal Office shall forward an RO wise quarterly report in respect of their respective zone. The format of the report for Regional Office and Zonal Office is indicated in Form GE-5. However, the IS division shall develop an online reporting module after computerisation of the grant of exemption procedure as early as possible. Till such time, the Form GE-5 may be incorporated in the respective quarterly MIS report to be sent by the Zonal offices.
- (c) At RO level: Fortnightly review by RPFC.

## 10. MODIFICATIONS/AMENDMENTS

First document hence no modification proposed. Future modifications as per SS Code.

## 11. INTERNAL AND EXTERNAL REFERENCES

### a. Internal

Circulars annexed as Annexure - I at page nos. 37-38.

### b. External

- i. W.P. No: 1874 of 2004- Delta Ltd., & Anr. Vs RPFC & Anr. (Calcutta High Court)
- ii. Rule 4 (ea) of 4<sup>th</sup> Schedule Part A of Income Tax Act 1961 added through the Finance Bill 2006.

## 12. MISCELLANEOUS

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

The CBT, in its 163<sup>rd</sup> 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)<sup>1</sup>

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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) <sup>2</sup>	
vi.	E-mail ID and Mobile No. of the Employer.	

<sup>1</sup> **“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**

<sup>2</sup> **“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) <sup>3</sup>		
	a) With Aadhar seeded UAN		
	b) Without Aadhar seeded UAN		
x.	<b>TRUST DETAILS</b>		
	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		

<sup>3</sup> **“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 UNDERTAKING<sup>4</sup> (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)**

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<sup>4</sup> 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 BENEFITS<sup>5</sup> (2/5)

Sl. No.	UNDER THE ACT/SCHEME	AS PER THE RULES OF THE TRUST	RULE NO.
1.	<b>Definition of Employee</b>		
2.	<b>Mode of Selection of Trustees</b>	Election/Nomination/Selection	
3.	<b>Rate of Contribution</b>		
4.	<b>Rate of Interest declared</b>		
5.	<b>Withdrawals and Advances</b>		
7.	<b>Issue of annual accounts slips within six months of end of financial year.</b>		
8.	<b>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)</b>		
9.	<b>Services to members</b>  a) <b>Electronic passbook with download facility.</b>  b) <b>Computerised account balance viewing facility.</b>	Online/Offline	
10.	<b>Grievance handling mechanism</b>		

(Signature of the Employer  
(Chairman of Trust)

<sup>5</sup> 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)<sup>6</sup>**  
**(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\_\_\_\_\_**

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<sup>6</sup> TO BE SUBMITTED UNDER THE LETTERHEAD OF THE ESTABLISHMENT

**CONSENT OF MAJORITY OF EMPLOYEES (4/5)<sup>7</sup>**

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 \_\_\_\_\_

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<sup>7</sup> 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)**

<b>Sl. No.</b>	<b>Document</b>	<b>Page No. (from _ to _)</b>	<b>Remarks</b>
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 investment<sup>6</sup> 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	
<b>1.</b>	<b>Application for Grant of Exemption</b>			
	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?			
<b>2.</b>	<b>Trust Rules</b>			
	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?			
<b>3.</b>	<b>Certificate of Comparison of Benefits under the Rules of Trust</b>			
	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?			
<b>4.</b>	<b>Particulars of the Establishment</b>			

	Whether Establishment particulars have been verified and certified by the RPFC?			
<b>5.</b>	<b>Consent of Majority of Employees</b>			
	Whether the consent of majority of the employees has been received.			
<b>6.</b>	<b>Composition of the Board of Trustees</b>			
	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?			
<b>7.</b>	<b>Names, designation and addresses of all the Trustees</b>			
	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?			
<b>8.</b>	<b>Compliance Status of the Establishment</b>			
	Whether contributions at the statutory rates have been transferred to the BoT/RPFC regularly?			
<b>9.</b>	<b>Compliance Status of Contractor Employees</b>			
	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.			
<b>10.</b>	<b>Undertaking to abide by the Condition No. 22 and 23</b>			
	Whether signed by the employer and all the Trustees?			
<b>11.</b>	<b>Audited Balance Sheet of the Establishment</b>			
	Whether the audited Balance Sheet since the proposed date of exemption has been received?			
	Whether Condition No. 25 is attracted?			
<b>12.</b>	<b>Audited Balance Sheet of the Trust</b>			

	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?			
<b>13.</b>	<b>Compliance Audit Report (CAR)</b>			
	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?			
<b>14.</b>	<b>Rate of Interest</b>			
	Whether the rate of interest declared is at par or more than Statutory rate?			
	Indicate the Interest Rate			
<b>15.</b>	<b>Constitution/reconstitution of BoT</b>			
	Whether BoT is constituted/reconstituted as per para 79C?			
<b>16.</b>	<b>Trust Deed</b>			
	Whether the registered Trust Deed has been furnished?			
	If No, Reasons for non-supply?			
<b>17.</b>	<b>Deed of Variation in Change of name of the Trust</b>			
	Whether the establishment has furnished the deed of variation?			
<b>18.</b>	<b>Total Corpus</b>			

**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.**

<b>Sl. No.</b>	<b>Subject</b>	<b>Response</b>	<b>Remarks</b>
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/005/90 786	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			

**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
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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)		
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-III/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/24917	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/Exemption/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				