



WEST BENGAL ESSENTIAL COMMODITIES SUPPLY CORPORATION LTD.
(A Government of West Bengal Undertaking)
11-A, Mirza Ghalib Street, Kolkata - 700 087.

No. ECSC/AC/A/2702.....

Date: 18.04.2023

To
The Regional Provident Fund Commissioner,
Employees Provident Fund Organization
Regional office, Park street
Kolkata-700016.

Sub: Certificate w.r.t. compliance of Para-26(6) of the Employees Provident Fund Scheme, 1952 for contribution to Provident Fund on salary above the statutory wage ceiling in regards of EPFO circular no: Pension/2022/56259/16541 dated 20.02.2023

Sir/ Madam,

This is to certify that WBECSC LTD, is a Govt. of West Bengal Undertaking under the administrative control of the Food and supplies department of Govt. of west Bengal. The WBECSC Ltd is also registered in EPFO as unexempted establishment with establishment ID WBPRB0014555000
The certificate is being submitted as a proof of remittance of employer's share in Provident Fund on higher wages exceeding the prevalent wage ceiling and proof of joint option under Para 26(6) of Employees' Provident Fund Scheme, 1952.

Reference is invited towards Para 43 and Para 44 (ii) & (iv) of the aforesaid Order dated 4th November, 2022 of Hon'ble Supreme Court of India, in the matter of wherein the eligible Employee/ Ex-employee and his/her employer are required to submit a joint option under erstwhile Para 11 (3) & 11 (4) of the EPS'95 within a stipulated periods as per EPFO Circular no: Pension/2022/56259/16541 dated 20.02.2023.

All employees of WBECSC Ltd are mandatorily enrolled as member of the Provident Fund irrespective of the Salary being drawn by them and there is no excluded employee in WBECSC Ltd as defined in Para- 2(f)(ii) of the EPF Scheme, 1952. The employee / member had been contributing EPF contribution at 12% wages on full / actual salary (Basic Pay and Dearness Allowance) with matching contribution of WBECSC Ltd. (employer) @ 12% on actual / full salary from the date of joining of the employee in the Corporation irrespective of statutory PF wages (salary) / ceiling limits as and when implemented under the EPF Act. The remittance / contribution on actual / full salary have also been accepted by the EPFO authority without any objection thus complying with Rule 26(6) of EPF scheme. WBECSC Ltd is also remitting administrative charges to EPFO at prescribed rate on actual salary drawn by its employee and not on the statutory PF wages. This has also been accepted by the EPFO office as per records. However, contribution to Employees Pension Scheme, 1995 was remitted to the Pension Fund of EPFO @ 8.33% of salary limited to statutory wage ceiling as prescribed from time to time.

Accordingly, WBECSC Ltd's employees are fulfilling the requirement of para 5(i) of the EPFO Circular no: Pension/2022/56259/16541 dated 20.02.2023 i.e. contribution to Provident Fund on salary exceeding the prevailing wage ceiling and they are eligible to exercise joint option under erstwhile para 11(3) & existing para 11(4) in line with the EPFO Circular No. Pension/2022/58259/16541 dated 20.02.2023 issued in compliance of the order contained in para 44(iii) & (iv) read with Para 44(v) of the Hon'ble Supreme Court judgement dated 04.11.2022 in the matter of SLP© No: 8658-8659 of 2019.

This certificate is being issued to eligible & willing employee enable them to submit their option on the EPFO portal and this Certificate may be accepted in lieu of proof of Joint Option under Para 26(6) of EPF Scheme, 1952.

Krishna Dey
Authorized Signatory

KRISHNA DEY
Secretary

WBECSC Limited
11A-Mirza Ghalib Street
Kolkata-700 087

UNDERTAKING CUM INDEMNITY

Name:..... Employee No:.....
Date of Birth(DD/MM/YYYY):Date of joining WBECSC:.....
UAN:..... PF Account No: EPS A/c No:.....

I certify that above mentioned particulars are true and correct to the best of my knowledge and information .

I am an employee/ex-employee of WBECSC Limited and I am exercising option under erstwhile para 11(3) & existing para 11(4) of the EPS-95 as per the Hon'ble Supreme Court judgement dt. 04.11.2022 in the matter of SLP (C) No: 8658-8659 of 2019 about Employees' Pension Scheme, 1995(EPS-95) and EPFO Circular No. Pension/2022/56259/16541 dated 20.02.2023.

I hereby submit that I have withdrawn my Provident Fund from EPFO or balance in my provident fund may be insufficient to pay due arrears of contribution on my actual salary from the date of joining EPS-95 with applicable interest into the Pension Fund with EPFO.

I hereby undertake to pay due amount of arrears of contribution and interest at applicable rate upto **the last date of the month in which payment is made** in a single tranche within the timeline prescribed by WBECSC Ltd. as per guideline / advice of EPFO in this regard for remittance into EPFO in time.

I understand that if I fail to deposit the full amount payable by me with WBECSC Limited being my last employer within such period as may be directed by WBECSC Ltd in line with the EPFO guidelines in this regard, my joint option shall be liable to be treated as Null and Void.

I understand that based on my undertaking, my joint option shall be forwarded by my employer and I hereby undertake to indemnify WBECSC Limited in case any liabilities arises on or any loss is suffered by WBECSC Limited due to my failure to deposit due amount of contribution with applicable interest with WBECSC Ltd. for remittance to EPFO within the time line as may be prescribed by EPFO in this regard.

I am aware that in case of false declaration and wilful mis-representation, appropriate action as considered and appropriate may be taken against me by WBECSC Limited/and or EPFO.

Date:

Signature

Place:

Name: