HSCC (India) Ltd.

(A Subsidiary of NBCC (India) Ltd.) (A Government of India Enterprise)

HSCC/EPS-95/2023

05th April 2023

CIRCULAR - 02

Sub: Submission of Joint Option Form under Para 11 (3) and Para 11(4) of Employees Pension Scheme as per Hon'ble Supreme Court judgement dated 04th November 2022 in SLP No. 8658-8659 of 2019.

Ref:- Circular No HSCC/EPS-95/2023, dated 14th February 2023

This is with reference to our circular dated 14th February 2023 on the above subject.

(1) EPFO has released a circular no. Pension/2022/56259/16541 dated 20th February, 2023 (copy enclosed) according to which the eligible EPS'95 members need to apply to the concerned EPFO Regional Office in the form and manner to be specified by them. Further, a facility, for exercising the joint option is provided by EPFO for which URL is provided by them and the option will have to be exercised upto 3rd May, 2023. All eligible employees can submit their joint option form through the following path in EPFO website:-

www.epfindia.in ⇒ Services ⇒ for Employees ⇒ Member UAN / Online Services (OCS/OTCP) ⇒ Important Links ⇒ Pension on Higher Salary:

Exercise of joint option under para 11(3) and para 11 (4) of EPS 95 on or before 3rd May, 2023.

The same can also be accessed directly through the following link:-

https://unifiedportal-mem.epfindia.gov.in/memberInterfacePohw/

Exercise of joint option for the Employees who were in service prior to 01.09.2014 and continued to the in service on or after 01.09.2014 but could not exercise joint option under erstwhile provision to para 11 (3) of EPS 1995.

- (2) The instructions explaining submission of Joint Option Form on EPFO website is enclosed as Annexure – A for ready reference.
- (3) It may be noted that interested Employees of HSCC (India) Ltd. has already submitted their physical "Joint Option Forms" to HSCC (INDIA) Ltd. However as per the EPFO circular no. Pension/2022/56259/16541 dated 20th February, 2023 the eligibleEPS'95 members need to exercise their joint option for higher pension through the URL link provided by EPFO on their website only. Hence all eligible employees need mandatorily to submit the joint option form through the link as provided by EPFO on their website.
- (4) The above circular also mentioned that method of deposit and method of computation of pension will be shared by them through subsequent circular. Till date no further circular has been issued by EPFO.

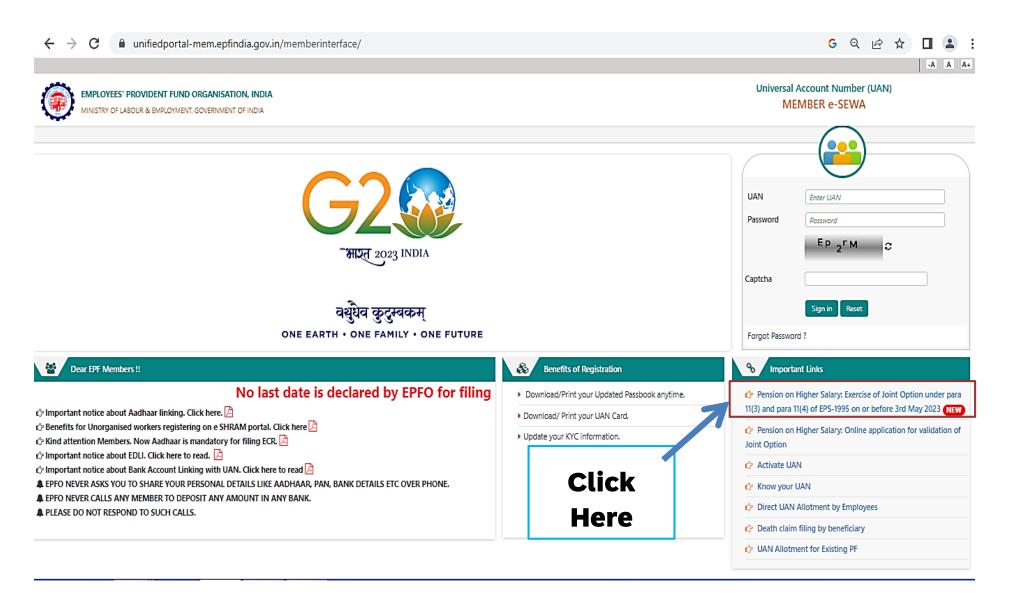
..... Cont

- (5) Further the circular mentioned that for exempted trusts like HSCC (India) Ltd., an undertaking of trustee will be required to deposit the amount as sought by EPFO, in the specified period. In view of this, it may be noted that those EPS members who would be required to make full / partial lumpsum payment from their own sources shall make arrangement of funds and remit the amount in the manner that will be notified later. For EPS members, whose funds are still with the HSCC Employees Provident Fund Trust the contribution amount will be transferred to EPFO without further reference to them.
- (6) EPFO has sought following documents to be uploaded while submitting the joint option form online their website.
 - (a) Permission letter under Para 26 (6) of EPFO scheme (PDF file of size 250 kb is allowed). A copy of compliance to the Para 26 (6) of the EPF Scheme 1952 is enclosed as **Annexure B.**
 - (b) Undertaking from the members to deposit the contribution along with interest due till date of payment through his / her last employer (PDF file of size 250 KB is allowed). The undertaking format is enclosed as **Annexure** – C which is to be uploaded.
- (7) Further, it is also submitted that members opting for "Joint Option Form" should carefully read the declaration / undertakings given by them, which are available while submitting online option form and also subject to any further circulars and clarifications as provided by EPFO.
- (8) As per the EPFO website, last date of exercising the joint option has been extended up to 03rd May, 2023. However, after exercising of the option for availing pension on higher wages by the eligible EPS'95 members, employer (HSCC) has to verify and validate details in respect of each option member and considering the quantum of work involved at HSCC end as well as the anticipated heavy load on EPFO website / URL, this exercise would require considerable time. Hence EPS'95 members, willing to exercise the option, are advised to submit their option by the 20th April, 2023 giving HSCC sufficient time for further procedural formalities.

Disclaimer: This circular is in continuation of this office circular dated 14th February 2023 and EPFO circular dated 20th Feb 2023. This circular is being issued to notify our employee /ex-employee who are eligible to apply through EPFO portal online for higher pension.' The Annexure - B attached with this circular is clarification on operation of 26 (6) and compliance of EPF Scheme 1952 as a permitted exempted establishment under law. However, the joint option submitted by eligible employees does not confer any right to receive or obligation upon HSCC (India) ltd. to pay higher pension to them.

CGM

https://unifiedportal-mem.epfindia.gov.in/memberinterface/ (link also given in the Circular dated 05.04.2023 above)











EMPLOYEES' PROVIDENT FUND ORGANISATION, INDIA

MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA

Unified Member Portal / Pension On Higher Wages

Exercise of joint option for the Employees who were in service prior to 01.09.2014 and continued to be in service on or after 01.09.2014 but could not exercise joint option under erstwhile proviso to para 11(3) of EPS-1995



Click Here 🔾

INSTRUCTIONS FOR UAN BASED

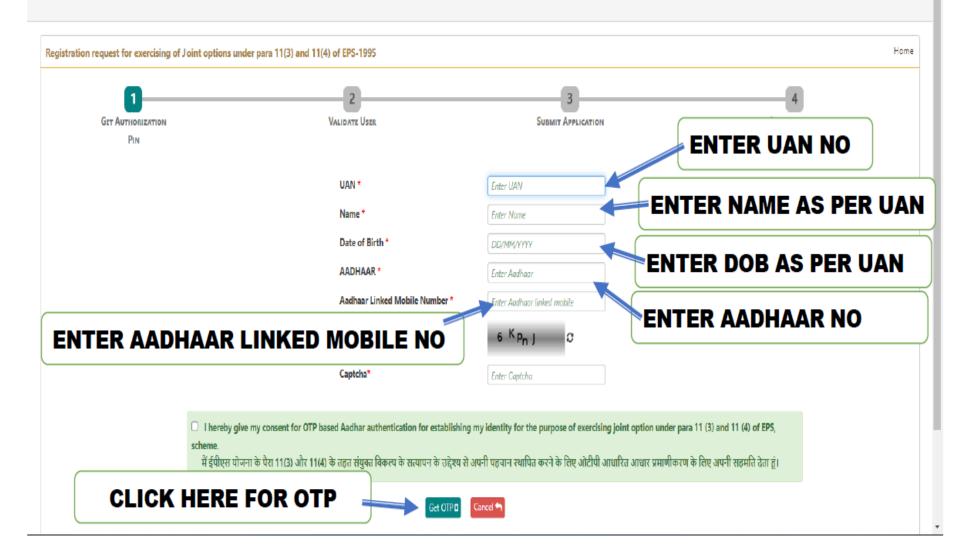
- 1 The following information being entered should be as per EPFO records
 - 1. UAN of member
 - 2. Member's Aadhaar number, Name and Date of birth should be as available in EPFO records.
- 1 Member should have a valid Aadhaar linked mobile number which is as per UIDAI records.

Click Here

Contact Us ?

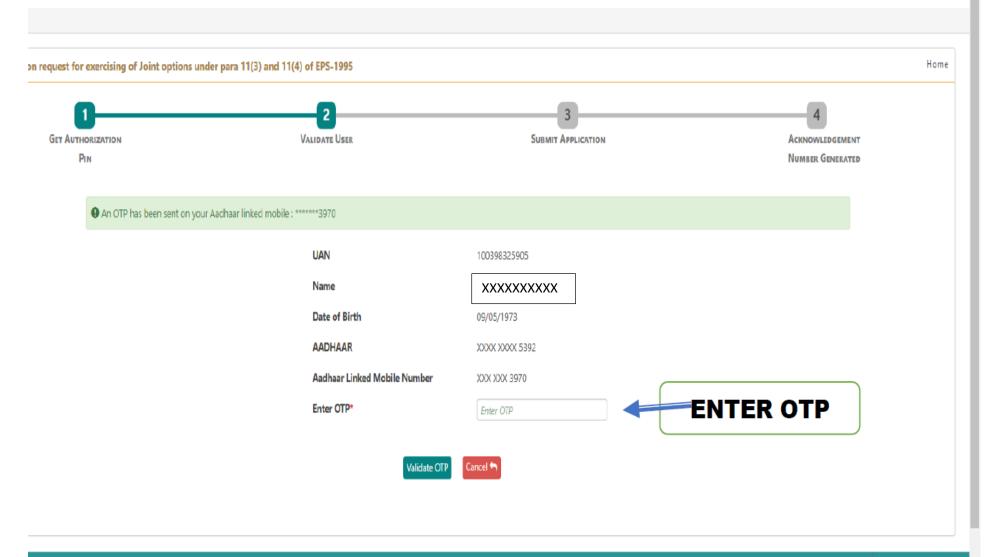
©2015. Powered by EPFO Tue, 14 Mar 2023 (PV 1.0.10)

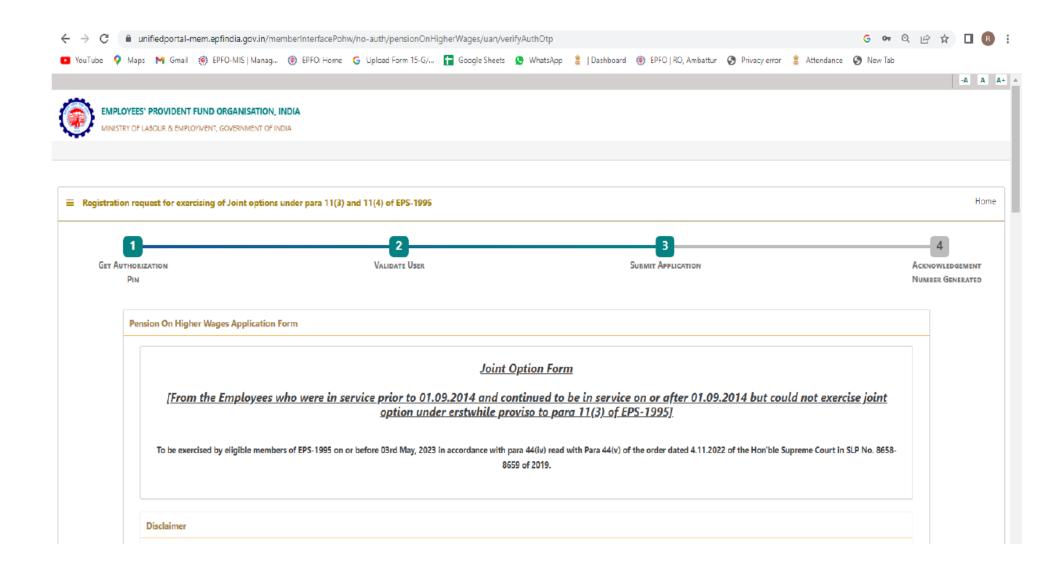
This site is best viewed at 1920 x 1080 resolution in Mozilla Firefox 58.0+



IPLOYEES' PROVIDENT FUND ORGANISATION, INDIA

VISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA





I have gone through Supreme Court Judgement dated 04.11.2022 in SLP (C) No.8658-8659 of 2019 and I am registering this joint option in terms of directions contained in the said judgement. I undertake that the pension will be calculated subject to formula determined under the Scheme for this purpose.

Tick the Disclaimer

UAN Details

UAN AADHAAR XXXX XXXX XXXX 1000000000000 00/00/0000 Date Of Birth Name XXXXXXXXXXXXX Gender FEMALE Father's/Spouse Name XXXXXXXXXXXXXXXX Aadhaar Linked Mobile Number PPO Number (if any) N.A. 1234567890 PPO Date N.A. EPFO Regional Office by which PPO was issued N.A.

In case of previous Organization Service Details to be added,

Click on Add Row and Fill the required details

May upload the Certificate issued in lieu of permission under para 26(6) of EPF Scheme

Joint Option & Contribution Details

Whether employer's contribution was received on wages exceeding statutory wage ceiling of ₹5000 in EPF prior to 01.06.2001 from the day his salary exceeded ₹5000? (applicable only if date of joining is prior to 01.06.2001) *	• Yes O No
Please attach permission under para 26(6) of EPF Scheme. * Only PDF file of size 250 KB is allowed.	Choose File No file chosen
Whether Employer's contribution was received on wages exceeding statutory wage ceiling of ₹6500 in EPF prior to 01.09.2014 from the day his salary exceeded ₹6500? (applicable only if date of exit is on or after 01.06.2001) *	Yes No
Please attach permission under para 26(6) of EPF Scheme. * Only PDF file of size 250 KB is allowed.	Choose File No file chosen
Whether member wants to use accumulation available in his / her PF account for payment of due contribution for this option?*	Yes No
How much is the PF account balance on the date of filing option? *	Amount
Please upload relevant documentary proof such as Account Slip / pages of the Passbook etc. * Only PDF file of size 250 KB is allowed.	Choose File No file chosen
Whether member is giving undertaking to deposit the contributions along with interest due till date of payment through his last employer [only when PF account has no/insufficient balance]? *	Yes
Please upload relevant documentary proof * Only PDF file of size upto 250 KB is allowed.	Choose File No file chosen

May upload the annual CPF Statement for the year 2021-22

Declaration

May upload the undertaking as per format issued with Circular

1. I hereby declare that I have read and understood the Judgement in SLP (C) No.8658-8659 of 2019 dated 04-11-2022 of the Hon'ble Supreme Court and I am exercising this joint option in terms of the directions contained in the said judgement.

- 2. I understand and agree that as a member of the Employees' Pension Scheme, my rights to claim pension are limited to the scope of judgement and within the EPF & MP Act, 1952 and the Schemes framed thereunder.
- 3. I further understand that the Central Government is empowered to amend the scheme as it may deem fit.
- 4. I do hereby agree that the details of contribution and interest given by my employers are essential for the computation of dues payable for this application, and this is the full and final submission.
- 5. I hereby undertake that the service details in the above form are correct and no material fact has been misrepresented or hidden by me.
- 6. I hereby agree to pay due contribution in a single tranche as specified by EPFO, along with interest at rates declared under Para 60 of EPF Scheme 1952 or at the rate declared by the concerned trust of such establishment, from time to time, whichever is higher, if any.
- 7. I hereby jointly opt along with my employer to pay full amount of contribution on salary exceeding wage ceiling under erstwhile para 11(3) (since deleted) and Para 11(4) of EPS 95 along with interest up to the last date of the month in which payment is made, in accordance with the judgement dated 04.11.2022 of the Hon'ble Supreme Court through my last employer within such period as may be directed by EPFO after verification of my joint option. If the full amount payable is not deposited by my last employer within such period as may be directed by EPFO after verification of my joint option, this joint option shall be liable to be treated as Null and Void.

within such period as may be directed by EPFO after verification of my joint option. If the full amount payable is not deposited by my last employer within such period as may be directed by EPFO after verification of my joint option, this joint option shall be liable to be treated as Null and Void. 8. I undertake that all the facts are true. If the details submitted by me or my employer are found to be incorrect at any point of time, this joint option shall be treated as Null and Void. 9. I am aware that in case of false declaration and wilful mis-representation, appropriate penal action may be taken by EPFO against me. Place * Enter Place lagree. **ENTER CAPTCHA** Captcha* Enter Captcha **CLICK HERE CLICK HERE** SAVE AS DRAFT SUBMIT APPLICATION Save As Draft Submit Application

> **After Submitting Application please Save the Acknowledgement Number for future Reference**

> > Contact Us ? FAQs

Annexure-B

Date: 05th April 2023

Permission under Paragraph 26(6) of EPF Scheme, 1952

Declaration-Cum-Undertaking by the Employer / Establishment

This certificate is being issued to the employees complying with the requirement mandated vide EPFO circular No. Pension/2022/56259/15541 dated 20th February, 2023 for online submission of Joint Option Form provided in EPFO website. As per clause 6 (vii) of this circular, employees are required to submit the proof of remittance of employer's share in Provident Fund on higher wages exceeding the prevalent wage ceiling of 5,000/6,500 and proof of joint option under Para 26(6) of EPF Scheme duly verified by the employer.

The HSCC (India) Ltd. has HSCC Employees PF Trust (Establishment ID – <u>DSSHD0007635000</u>) (the Trust). The trust was granted exemption u/s 17(1) (a) of the Employees Provident Fund Act 1952 vide relaxation Order no. E/DL/7635/(Relaxed)/3574 dated 22nd February 1996 by the **RPFC**, **Delhi** and Ministry of Labour and Employment granted exemption vide Gazette Notification No. S.O. 2687 dated 15th September'2009 and the trust is functioning as per the rules from time to time.

In accordance with para 2 the above Gazette Notification the rules of the HSCC EPF Trust with respect to the rates of contribution or other provisions should not be less favourable to employees than those specified in section 6 of the EPF Scheme 1952. The following rules have been framed w.r.t. the Members Contribution, Rate of Contribution & Employers Contribution respectively which are in line with section 29 of EPF scheme 1952.

Rule 39 Member's Contribution: Every member shall subscribe monthly to the fund when on duty or foreign Service but not during a period of suspension.

Rule 40 Rate of Contribution: (1) The contribution shall be calculated on the basis of the basic wages, dearness allowance (including the cash value of any food concession), amount of leave encashment (except leave encashment on separation) and retaining allowance (if any) actually drawn during the whole month whether paid on daily, weekly, fortnightly, or monthly basis. (2) The rate of contribution shall be not less than 12% of emoluments stated in sub rule (1).

Rule 41 Employer's Contribution: (1) The corporation shall make contribution each month to the amount of every member and shall transfer the same to the Board of Trustee along-with the members contribution by the 15th of each month following the month in which contributions are payable. (2) The contribution shall be 12% of the basic wages, dearness allowance (including the cash value of any food concession) and retaining allowance (if any) payable to each employee to whom these rules apply drawn on duty during the year or period as the case may be.

The establishment is complying with the Rule 39, 40 & 41 of the Trust, and provident fund contribution of the members has been deducted at 12% of actual wages (Basic + D.A.) drawn by them and credited to their respective PF accounts. Equally Employer's contribution at 12% on actual wages/ salaries also credited to their accounts.

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It may be appreciated that HSCC EPF Trust is an exempted establishment under section 17(1)(a) of the EPF scheme 1952 and the PF rules framed there under (interalia rule 39,40 & 41) have been approved by EPF authorities before grant of exemption to the trust. Since as per these rules each member has to contribute to the PF on its full salary, the permission under section 26(6) should be constructed to be deemed granted. A similar view has been taken by Zonal office (HR&RJ), EPFO, Faridabad in case of M/s Hindustan Copper Ltd. Vide letter no. ACC / HR&RJ / Amendments / (Compliance) / 374/ 1108 dated 03-01-2013.

It is submitted that HSCC EPF Trust is filing monthly returns as per Para 3 of relaxation Order no. E/DL/7635/(Relaxed)/3574 dated 22nd February 1996 with EPFO authorities. In the said returns the trust is mentioning 12% contribution on actual wages / salaries on which the trust has never received any objection from the EPFO authorities. Also, the trust is depositing inspection charges @ 0.18% (or applicable rate) on the actual Basic plus D.A. on monthly basis in ECR which is duly accepted by your good office. The accounts of the trust are duly audited by **RPFC**, **Delhi** from time to time.

In view of the above, the provisions of para 26(6) of the EPF Scheme, 1952 have been complied with the establishment i.e. HSCC (India) Ltd. and its employees. It is being further hereby declared and undertaken by HSCC (India) Ltd. on behalf of both employee and employer/establishment, that if the EPFO/RPFC/APFC desires any specific joint request in writing under Paragraph 26 (6) of the scheme, the same shall be complied with.

Secretary, HSCC EPF Trust

Undertaking

I,			
		, EPS Member <u>DSSHD0007635000/</u> , PP	
No		, worked /working in HSCC (INDIA) Ltd. do herby solemnly affirm an	
state as	follov	vs:	
	1)	I hereby declare that I have read and understood the judgment in SLP (C) No. 8658-865 of 2019 dated 04-11-2022 of the Hon'ble Supreme Court and I am exercising this joir option in terms of the directions contained in the said judgment.	
	2)	I understand and agree that as a member of the Employees' Pension Scheme, my rights claim pension are limited to the scope of judgment and within the EPF & MP Act, 195 and the Schemes framed there under.	
	3)	I further understand that the Central Government is empowered to amend the scheme as may deem fit.	
	4)	I do hereby agree that the details of contribution and interest given by my employers are essential for the computation of dues payable for this application, and this is the full and final submission.	
	5)	I hereby undertake that the service details in the above form are correct and no material fact has been misrepresented or hidden by me.	
	6)	I hereby agree to pay due contribution in a single tranche as specified by EPFO, along with interest at rates declared under PARA 60 of EPF Scheme, 1952 or at the rate declared by the concerned trust of the such establishment, from time to time, whichever is higher, it any.	
	7)	I hereby jointly opt along with my employer to pay full amount of contribution on salar exceeding wage ceiling under erstwhile Para 11(3) (since deleted) and Para 11(4) of EP 95 along with the interest upto the last date of the month in which payment is made, accordance with judgement dated 04.11.2022 of the Hon'ble Supreme Court through material employer within such period as may be directed by EPFO after verification of my joint option. If the full amount payable is not deposited by my last employer within such period as may be directed by EPFO after verification of my joint option, this joint option shall be liable to be treated as Null and Void.	
	8)	I undertake that all the facts are true. If the details submitted by me or my employer are found to be incorrect at any point of time, this joint option shall be treated as Null and Void.	
	9)	I am aware that in case of false declaration and wilful Mis-representation, appropriate pen action may be taken by EPFO against me.	
Place :		Signature :	
Date:		Name:	
		Address:	