



भारत 2023 INDIA

वसुधैव कुटुम्बकम्

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PAN : AABCD7334E

डोईवाला शुगर कम्पनी लिमिटेड

(उत्तराखण्ड सरकार का उपक्रम)

पंजीकृत कार्यालय: डोईवाला शुगर कम्पनी लिमिटेड, डोईवाला,
देहरादून-248140 (उत्तराखण्ड)

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GSTN : 05AABCD7334E1Z1

पत्रांक: डीएससीएल/ 2286

दिनांक: 21.02.2023

कार्यालय-ज्ञाप

मा0 सर्वोच्च न्यायालय के निर्णय दिनांक 04 नवम्बर, 2022 के द्वारा कर्मचारियों को अपने वास्तविक वेतन पर पेंशन अंशदान जमा करने एवं तदनुसार पेंशन निर्धारित कराए जाने के सम्बन्ध में विस्तृत निर्देश जारी किये गये हैं। हायर पेंशन प्राप्त किये जाने हेतु उक्त के अनुसार डोईवाला शुगर कम्पनी लि0 में भविष्य निधि के इच्छुक सदस्यों का (जो 01.09.2014 के बाद 58 वर्ष की आयु पूर्ण कर सेवानिवृत्त हुए हो अथवा वर्तमान में कार्यरत हो) 04.11.2022 से 4 माह के अन्दर (दिनांक 03.03.2023 तक) संयुक्त विकल्प पत्र क्षेत्रीय भविष्य निधि कार्यालय, व्योमप्रस्थ, जी0एम0एस0 रोड़, देहरादून में जमा कराया जाना अनिवार्य है।

उपरोक्त के क्रम में डोईवाला शुगर कम्पनी लि0 कर्मचारी भविष्य निधि देहरादून के सभी इच्छुक सदस्यों (जो 01.09.2014 के बाद 58 वर्ष की आयु पूर्ण कर सेवानिवृत्त हुए हो अथवा वर्तमान में कार्यरत हो) को सूचित किया जाता है कि आप अपना संयुक्त विकल्प पत्र, भविष्य निधि कार्यालय डोईवाला चीनी मिल से प्राप्त कर तथा भरकर दिनांक 26.02.2023 तक मिल में उपलब्ध कराना सुनिश्चित करें ताकि संयुक्त विकल्प पत्र दिनांक 03.03.2023 तक क्षेत्रीय भविष्य निधि कार्यालय, देहरादून में जमा कराया जा सके। यदि किसी सदस्य द्वारा विलम्ब से संयुक्त विकल्प पत्र उपलब्ध कराया जाता है तथा संयुक्त विकल्प पत्र क्षेत्रीय भविष्य निधि कार्यालय में जमा नहीं हो पाता है तो डोईवाला शुगर कम्पनी लि0 की कोई जिम्मेदारी नहीं होगी।

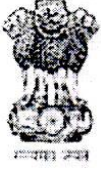
यह भी स्पष्ट किया जाता है कि केवल संयुक्त विकल्प पत्र जमा कर देने मात्र से ही कोई कर्मचारी/सदस्य हायर पेंशन का हकदार नहीं होगा। यह ईपीएफओ से पेंशन के लिये अन्य अपेक्षित मानदण्डों को पूरा करने के अधीन है, तथा इस सम्बन्ध में ईपीएफओ का निर्णय अन्तिम होगा। ईपीएफओ द्वारा किसी भी कारणवश वास्तविक वेतन पर हायर पेंशन का भुगतान नहीं किये जाने की स्थिति में डोईवाला शुगर कम्पनी लि0 का कोई उत्तरदायित्व नहीं होगा।

Sinuh
21/02/2023
अधिशारी निदेशक

प्रतिलिपि निम्न को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. समस्त विभागाध्यक्ष/अनुभाग प्रभारी।
2. सचूनापट्ट/डिस्पेच विभाग।

YJ



ईपीएफओ, मुख्य कार्यालय
श्रम एवं रोज़गार मंत्रालय, भारत सरकार
भविष्य निधि भवन, 14, भीकाजी कामा प्लेस, नई दिल्ली 110066



EPFO, HEAD OFFICE
MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA
BHAVISHYA NIDHI BHAWAN, 14, BHIKAIJI CAMA PLACE, NEW DELHI 110066

www.epfindia.gov.in

No. Pension/2022/56259/16541

Date: 20.02.2023

To

20 FEB 2023

All Addl. CPFCs, Zonal Offices
All RPFCs / OICs, Regional Offices

Sub: Instructions in compliance of orders contained in Para 44 (iii) & (iv) read with Para 44(v) of Hon'ble Supreme Court judgement dated 04.11.2022 in the matter of Special Leave Petition (C) Nos. 8658-8659 of 2019.

Madam/ Sir,

In compliance of the above said orders of the Hon'ble Supreme Court and directions of the Central Government, it is directed as under:

2. The field offices should implement the directions contained in Para 44(iii) & (iv) read with Para 44(v) of the judgement dated 04.11.2022 of the Hon'ble Supreme Court within the stipulated timeline.

3. As may be seen, the Hon'ble Supreme Court has pronounced judgement dated 04.11.2022 in the matter of Special Leave Petition (C) Nos. 8658-8659 of 2019. The relevant directions of the Court with respect to the above-mentioned subject are as follows:

"44 (iii) The employees who had exercised option under the proviso to paragraph 11(3) of the 1995 scheme and continued to be in service as on 1st September 2014, will be guided by the amended provisions of paragraph 11(4) of the pension scheme".

"44(iv) The members of the scheme, who did not exercise option, as contemplated in the proviso to paragraph 11(3) of the pension scheme (as it was before the 2014 Amendment) would be entitled to exercise option under paragraph 11(4) of the post amendment scheme. Their right to exercise option before 1st September 2014 stands crystallised in the judgment of this Court in the case of R.C. Gupta (supra). The scheme as it stood before 1st September 2014 did not provide for any cut-off date and thus those members shall be entitled to exercise option in terms of paragraph 11(4) of the scheme, as it stands at present. Their exercise of option shall be in the nature of joint options covering pre-amended paragraph 11(3) as also the amended paragraph 11(4) of the pension scheme. There was uncertainty as regards validity of the post amendment scheme, which was quashed by the aforesaid judgments of the three High Courts. Thus, all the employees who did not exercise option but were entitled to do so but could not due to the interpretation on cut-off date by the authorities, ought to be given a further chance to exercise their option. Time to exercise option under paragraph 11(4) of the scheme, under these circumstances, shall stand extended by a further period of four months. We are giving this direction in exercise of our jurisdiction under Article 142 of the Constitution of India. Rest of the requirements as per the amended provision shall be complied with".

"44 (v) The employees who had retired prior to 1st September 2014 without exercising any option under paragraph 11(3) of the pre-amendment scheme have already exited from the membership thereof. They would not be entitled to the benefit of this judgment."

4. Accordingly, the employees who did not exercise option as contemplated in the proviso to paragraph 11(3) of the Pension Scheme (as it was before the 2014 Amendment) would be entitled to exercise joint option under erstwhile para 11(3) & existing para 11(4) within the aforesaid extended period of four months. The employees who had exercised option under Para 11(3) of EPS 1995 and continued to be in service on or after 01.09.2014 will be guided by the amended provisions of paragraph 11(4) of the pension scheme, i.e. if they had not exercised the option within the time specified under Para 11(4), such employees shall not be eligible to exercise option within the extended period of four months.

5. Therefore, in compliance of the Hon'ble Supreme Court judgement dated 04.11.2022, following employees with their employers may submit joint option under para 11(3) and 11(4) to the concerned Regional Office:

- i. The employees and employers who had contributed under paragraph 26(6) of EPF Scheme on salary exceeding the prevalent wage ceiling of Rs 5000/- or 6500/-; and
- ii. did not exercise joint option under the proviso to Para 11(3) of the pre-amendment scheme (since deleted) while being members of EPS,95; and
- iii. were members prior to 01.09.2014 and continued to be a member on or after 01.09.2014.

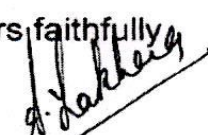
6. The manner in which such employees would apply to the concerned Regional Office is as follows:

- i. The request will be made in such form and manner, as may be specified by the Commissioner.
- ii. The joint option will contain the disclaimer and declaration as may be specified therein.
- iii. In case of share requiring adjustment from Provident Fund to Pension Fund, and if any re-deposit to the fund, explicit consent of the employee will be given in the joint option form.
- iv. In case of transfer of funds from exempted provident fund trust to pension fund of EPFO, an undertaking of the trustee shall be submitted. The undertaking shall be to the effect that due contribution along with interest up to the date of payment, will be deposited within the specified period.
- v. In case of employees of unexempted establishments, refund of requisite employer's share of contribution, the same shall be deposited with interest at the rate declared under Para 60 of EPF Scheme, 1952, till the date of actual refund.
- vi. **The method of deposit and that of computation of pension will follow through subsequent circular.**
- vii. Aforesaid joint option must contain the proof of remittance of employer's share in Provident Fund on higher wages exceeding the prevalent wage ceiling of Rs. 5,000/6,500 and proof of joint option under Para 26(6) of EPF Scheme duly verified by the employer.

7. The above application forms when received in the time period specified in the Joint Option Form will be dealt with in the following manner by the Regional P.F. Commissioner:

- i. A facility will be provided for which URL will be informed shortly. Once received, the Regional P. F. Commissioner shall put up adequate notice on the notice board and banners for wider public information.
 - ii. Each application will be registered and digitally logged. The receipt number will be provided to the applicant.
 - iii. The application will land into the employer's login whose verification with Digital Signature/ e-sign will be essential for further processing.
 - iv. RPFC will cause each application to be converted into e-file, as far as possible.
 - v. The concerned dealing assistant will examine the papers including the note on receipt of due amount in the Pension Fund, and mark the case to Section Supervisor / Account Officer.
 - vi. The concerned SS / AO will mark out discrepancies, if any and send it after due examination, with the rule position to APFC / RPFC-II for deciding the case.
 - vii. The concerned APFC/RPFC-II shall examine each case of joint option on higher salary and the decision shall be intimated to the applicant through e-mail/post. Efforts will be made to intimate them through telephone/SMS also.
8. Officer-in charge of the concerned Regional Office will send a weekly monitoring report to the respective zonal office. Zonal Office will also report the aggregate position of the zones weekly to the Pension Division at Head Office.
9. Any grievance by the applicant can be registered on EPFiGMS after submission of his joint option form and payment of due contribution, if any. The registration of such grievance shall be under specified category of higher pension with reference to Supreme Court Judgment dated 04.11.2022. All such grievances shall be addressed and disposed of at the level of Nominated Officer. Grievances will be monitored by the Officer in-charge of Regional Office and Zonal Office.
10. These directions are issued in compliance of the judgement dated 04.11.2022 of Hon'ble Supreme Court for immediate implementation.
11. This circular is being issued in addition to earlier instructions dated 29.12.2022 & 05.01.2023 issued on this subject.

[This issues with the approval of CPFC.]

Yours faithfully


(Aprajita Jaggi)

Regional PF Commissioner-I (Pension)

Copy To:

1. PS to Secretary to the Government of India, Ministry of Labour and Employment.
2. Under Secretary to the Government of India, Ministry of Labour & Employment with reference to letter No. R-15011/03/2022-SS-II dated 15.02.2023.
3. PS to CPFC.
4. All ACCs HQ and ACCs at H.O for information & necessary action. Further for online applications, URL may please be informed to field offices by ISD.
5. Rajbhasha section for providing Version in Hindi.

JOINT OPTION UNDER THE EMPLOYEES' PENSION SCHEME, 1995

(For Ex-Employees)

To,

The Regional Provident Fund Commissioner
Employees Provident Fund Organization,

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.....

.....

Sub: Joint Option under the erstwhile Para 11(3) and Para 11(4) of Employees' Pension Scheme (EPS), 1995, based upon the Hon'ble Supreme Court's Judgement dated 04/11/2022 in SLP (C) Nos. 8658-8659 of 2019.

In line with Para 43 & 44 (ii) & (iv) & of the Judgment date 04/11/2022 of the Hon'ble Supreme Court of India, eligible ex-employees are required to submit Joint Option under erstwhile Para 11(3) & 11(4) of EPS, 1995 within a period of 4 Month from the date of Judgment.

1. Considering that no Format for Joint Option has yet been finalized by EPFO nor Posted in the EPFO Website, in pursuance of Formats issued by various ROs/EPFO in the year 2017 & 2018 while implementing the RC Gupta Judgment, we (ex-employee and employer) are hereby submitting Joint Option Form as required under erstwhile Para 11(3) & 11(4) of EPS, 1995, for claiming pension on actual salary instead of the salary/wages ceiling limit of Rs. 15,000/- pm under the EPS Act, 1952.
2. Particulars of the ex- employee are as under.

(i)	Name	
(ii)	Office/Unit/Location	
(iii)	Date of Joining	
(iv)	E.P.F. Account Number	
(v)	E.P.S. Account Number	
(vi)	UAN Number	
(vii)	Mobile Number	
(viii)	Aadhar Number	
(ix)	Full Postal Address with Pin Code	
(x)	E-mail ID	
(xi)	PPO Number	
(xii)	Date of attaining the age of 58 years of age (eligible for Pension under EPS 1995)	
(xiii)	Date of Actual Superannuation/Cessation of Service	
(xiv)	Name of Pension disbursing Bank and Branch	
(xv)	Bank Account Number where Pension is being credited with IFSC Code & MICR No.	

Declaration by Ex-employee

1. It is certified that immediately after joining (Sugar Mill Name), I had been contributing towards the Provident Fund on my actual wage/salary and an equal amount used to be contributed in my PF by the employer also as provided under Para 26(6) of EPF Scheme, 1952. It is to further certify that an amount @ 8.33% of the statutory ceiling limit i.e. Rs. 15,000/- pm (earlier Rs. 5000/6500) out of the Employer's Contribution has been remitted by my employer every month towards EPS, 1995 since 16/11/1995/ the date of my joining, whichever is later.
2. Since, I have already withdrawn the entire amount of Provident Fund on my retirement/resignation (after attaining 58 years of age on or after 01/09/2014) / optional retirement, etc. I am ready to return/pay back the due differential amount (after adjusting the amount already transferred to the Pension Fund upto the prescribed wage/salary ceiling under the Act.) from the date of joining EPS, 1995 till my attaining the age of 58 years/resignation, etc. with due interest to make me eligible for drawing pension on the basis of actual salary/wages instead of on the salary/wages fixed as per prevailing ceiling under the Act, in accordance with the aforesaid judgement.
3. I understand that joint Option Form submitted by me shall be subject to acceptance by EPFO. I further understand that the Option is irrevocable at any later date, and no claim for change of Option shall be entertained or considered under any circumstances.
4. I understand that the Option exercised herein is subject to the EPFO instruction/guidelines/directives that may be issued from time to time.

Place:

Date :

(Signature)

UNDERTAKING BY THE EMPLOYER

I,(Name & Designation) being the Authorized Signatory of M/s (Sugar Mill Name), Establishment PF Code Number do hereby certify that Shri/Smt./Ms.....,who is the holder of PPO No.....is an ex-employee of this establishment. He/She had attained the age of 58 years as on...../...../.....(dd/mm/yyyy). The member had been contributing towards Provident Fund on his/her actual wages/salary, as per terms of Para 26(6) of the EPF Scheme, 1952. Equal share has been contributed by this Establishment too. This Establishment has no objection, if he/she deposits/returns the differential amount @ 8.33% of the actual salary as employer's share w.e.f. 16/11/1995 or from his/her date of joining or when his/her wages/salary exceeded the statutory limit, whichever is later, alongwith due interest as declared under EPF Scheme, 1952 from time to time, thus making him/her eligible for drawing pension on his/her actual salary/wages, instead of on the statutory limit as per erstwhile Para 11(3) & 11(4) of EPS, 1995. This exercise is being carried out in consonance with the Judgement of the Hon'ble Supreme Court dated 04/11/2022.

I certify that the particulars furnished above are correct as per the available Office Records.

Place:

Date :

**Signature with Name,
Designation & Office Seal)**

JOINT OPTION UNDER THE EMPLOYEES' PENSION SCHEME, 1995
[For Serving Employees & EPS Pensioners on Rolls (attained 58 years but not 60 years)]

To,
The Regional Provident Fund Commissioner
Employees Provident Fund Organization,
.....
.....
.....

Sub: Joint Option under the erstwhile Para 11(3) and Para 11(4) of Employees' Pension Scheme (EPS), 1995, based upon the Hon'ble Supreme Court's Judgement dated 04/11/2022 in SLP (C) Nos. 8659 of 2019.

In line with Para 43 & 44 (ii) & (iv) of the Judgement dated 04/11/2022 of the Hon'ble Supreme Court of India, eligible employees are required to submit Joint Option under erstwhile Para 11(3) & 11(4) of EPS, 1995 within a period of 4 months from the date of Judgement.

1 Considering that no Format for Joint Option has yet been finalized by EPFO nor posted in the EPFO Website, in pursuance of Formats issued by various ROs/EPFO in the year 2017 & 2018 while implementing the RC Gupta Judgement, we (employee and employer) are hereby submitting Joint Option Form as required under erstwhile Para 11(3) & 11(4) of EPS, 1995, for claiming pension on actual salary instead of the salary/wages ceiling limit of Rs. 15,000/- pm under the EPF Act, 1952.

2 Particulars of the employee are as under:

(i)	Name	
(ii)	Office/Unit/Location	
(iii)	Date of Joining	
(iv)	E.P.F. Account Number	
(v)	E.P.S. Account Number	
(vi)	UAN Number	
(vii)	Mobile Number	
(viii)	Aadhar Number	
(ix)	E-mail ID	

Additional information in respect of employees who have attained 58 year of age but not attained 60 years (superannuation age in the Corporation/Company) and are drawing pension under EPS, 1995 are as under:

(x)	PPO Number	
(xi)	Date of attaining the age of 58 years of age (eligible for Pension under EPS, 1995)	
(xii)	Date of Actual Superannuation/ Cessation of Service	
(xiii)	Name of Pension disbursing Bank and Branch	
(xiv)	Bank Account Number where Pension is being credited with IFSC Code & MICR No.	

Continue.....

(2)

Declaration by Employee

- 1 It is certified that immediately after joining (Sugar Mill Name), I had been contributing towards the Provident Fund on my actual wage/salary and an equal amount used to be contributed in my PF by the employer also as provided under Para 26(6) of EPF Scheme, 1952. It is to further certify that an amount @ 8.33% of the statutory ceiling limit i.e. Rs. 15,000/- pm (earlier Rs. 5000/6500) out of the Employer's Contribution has been remitted by my employer every month towards EPS, 1995 since 16/11/1995/the date of my joining, whichever is later.
- 2 I do hereby opt for diverting 8.33% of my actual salary/wages out of Employer's Contribution from my PF A/c towards Pension Fund (after adjusting the amount already remitted by the employer to the Pension Fund upto the prescribed wage/salary ceiling under the Act.) from the date of joining EPS, 1995 till my attaining the age of 58 years. I hereby authorize, PF Trust of (Sugar Mill Name) to transfer the differential amount with interest accrued thus making me eligible for drawing pension on the basis of actual salary/wages instead of on the salary/wages fixed as per prevailing ceiling under the Act, in accordance with the aforesaid judgement.
- 3 I also undertake that in case my corpus/balance in PF Account is insufficient to meet the aforesaid requirement, I am ready to pay the differential amount thus making me eligible for drawing pension on the basis of actual salary/wages instead of on the salary/wages as per prevailing ceiling under the Act, in accordance with the aforesaid judgement.
- 4 I understand that the Joint Option from submitted by me shall be subject to acceptance by EPFO. I further understand that the Option exercised is irrevocable at any later date, and no clam for change of Option shall be entertained or considered under any circumstances.
- 5 I undertake that the Option exercised herein is subject to the EPFO instructions/guidelines/ directives that may be issued from time to time.

Place:

Date:

(Signature of Employees)

UNDERTAKING BY THE EMPLOYER

I (Name & Designation) being the Authorized Signatory of M/s (Sugar Mill Name), Establishment PF Code Number do hereby certify that Shri/Smt/Ms is an employee of this establishment. The member has been contributing towards Provident Fund on his/her actual salary/wages, as per terms of Para 26(6) of the EPF Scheme, 1952. Equal share is also contributed by this Establishment. This Establishment has no objection, if he/she transfers/diverts the differential amount @ 8.33% of the actual salary out of employer's share w.e.f. 16/11/1995 or from his/her date of joining or when his/her salary/wages exceeded the statutory limit, whichever is later, alongwith due interest as declared under EPF Scheme, 1952 from time to time, from his/her PF A/c. to Pension Fund maintained by EPFO, thus making him/her eligible for drawing pension on his/her actual salary/wages, instead of on the statutory limit as per erstwhile Para 11(3) & 11(4) of EPS, 1995. This exercise is being carried out in consonance with the Judgement of the Hon'ble Supreme Court dated 04/11/2022.

I certify that the particulars furnished above are correct as per the available Office Records.

Place:

Date:

**(Signature with Name,
Designation & Office Seal)**