GJCO-26/16(11)/1/2023-GJFIN-TAX-EPF

1/382277/2023

EPF Cell, Taxation Section, O/o. CGMT Gujarat Telecom Circle, 1st Floor, Navarangpura Telephone Exch. Bldg. C.G.Road, Ahmedabad, Gujarat. 380006.

2 (079) - 26441135 ⊠ aoepfatd@gmail.com



Date: 23/01/2023

To, IFA of all SSAs CAO (Fin), O/o. CGMT, Ahmedabad Gujarat Telecom Circle.

Sub: BSNL CO Letter No. BSNLCO-CA/30/2022-CA-ERP-FICO dated 19.01.2023 w.r.t. Instructions and guidelines for the compliance of Hon'ble Supreme Court Judgment dated 04.11.2022 in the matter of Special Leave Petition (C) No.s 8658-8659 of 2019.

Ref: Endt. No: E 39602/GJCO-26/17(12)/1/2021-GJFIN-CA(National ERP) Date: 21-01-2023

With reference to above cited subject and letter under reference, kindly make necessary arrangements to collect the data as per the instructions and enclosed format.

मुख्य लेखा अधिकारी (तैक्सेशन) कार्यालय मुख्य-महाप्रबंधक दूरसंचार, गुजरात दूरसंचार परिमण्डल, अहमदाबाद

Copy to : AGM (Admin), O/o. CGMT, Ahmedabad for information please.

File No. GJCO-26/17(12)/1/2021-GJFIN-CA (Computer No. 39602) 1790671/2023/FIN-CA - GI CO

Office of Sr. General Manager (CA/ERP-FICO) Bharat Sanchar Bhawan (1st Floor) H C Mathur Lane, Janpath New Delhi - 110001



SANCHAR NIGAM LIMITED

(A Govt. of India Enterprise)

Dated: 19.01.2023

Tel: 23734110

NO: BSNLCO-CA/30/2022-CA-ERP-FICO

To,

The Chief General Managers/IFAs Bharat Sanchar Nigam Limited All Circles.

Sub Instructions and Guidelines for Compliance of Hon'ble Supreme Court : Judgement dated 04.11.2022 in the matter of Special Leave Petition(C) No.s 8658-8659 of 2019.

Ref : (1) Hon'ble Supreme Court Judgement dated 04.11.2022 in the matter of Special Leave Petition(C) No.s 8658-8659 of 2019 in the matter of Employees Provident fund Organisation & Anr. etc Vs. Sunil Kumar B. & Ors and option for contribution to EPS-95 on actual salary for Pension.

- BSNL CO Letter No E 180523 BSNL CO-CA/30/1/2022-CA-ERP-FICO dated 03.01.2023 regarding Instructions in compliance of Orders contained in Para 44(ix) read with para 44(v) and (vi) of Honourable Court Judgement dated 04.11.2022 in the matter of Special Leave Petition(C) No.s 8658-8659 of 2019.
- EPFO Letter No. Pension/2022/54877/15149 dated 29.12.2022 and subsequent corrigendum issued vide letter No Pension/2022/548771/15238 dated 05.01.2023 regarding Instructions in compliance of Orders contained in Para 44(ix) read with para 44(v) and (vi) of Honourable Court Judgement dated 04.11.2022 in the matter of Special Leave Petition(C) No.s 8658-8659 of 2019.

This has reference to the EPFO Letter and Hon'ble Supreme Court Judgement as above. In the light of the above, the following may please be noted.

- 1. That all BSNL recruited employees are members of EPF and contribute to EPF at prescribed contribution rate on their actual salary as applicable from time to time. BSNL also makes matching contribution i.e. @12% besides applicable administrative charges to the EPFO. Hon'ble Supreme Court in the matter of Employees Provident Fund Organisation & Anr. etc Vs. Sunil Kumar B. & Ors has delivered judgement dated 04.11.2002 and have allowed option for contribution to EPS-95 on actual salary for higher Pension subject to fulfilling of the conditions laid down in the judgement.
- 2. The aforesaid Circular of EPFO, it is currently addressing employees who have exited the scheme (EPS) prior to 01.09.2014 i.e., employees who had attained age of 58 before 01.09.2014, and had exercised the option for EPS -95 Pension on higher salary under para 11(3) of 1995 scheme and whose application for higher pension was rejected by EPFO.

Accordingly, such employees of BSNL who are meeting the criteria specified in the EPFO circulars, if they so desire, may submit their option to the concerned Regional office of the EPFO (from where they are drawing Pension under EPS-95) as per the procedure and with



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the supporting documents specified in para 6 & 7 of the EPFO Circular dated 29.12.2022 and corrigendum dated 05.01.2023.

3. In case of serving employees or employees who have exited the scheme after 01.09.2014 (i.e., who have attained age of 58 after 01.09.2014), as per Para 44(iv) of the Hon'ble Supreme Court Judgement dated 04.11.2022, time limit of four months have been given to eligible employees to exercise joint option for contributions to EPS-95 scheme on actual salary and consequent determination of higher Pension. It is expected that EPFO will issue a Circular/Guidelines for these categories of employees very soon.

Meanwhile, the matter is being taken up by Corporate Office with Central PF Commissioner and Circle; are also requested to similarly address the same to RPFC, under whose jurisdiction the Circle will fall. At this stage, further guidelines and modalities are awaited and expected from EPFO; it is advised to collect the data of all the eligible employees willing to file joint option for contribution on actual salary for higher pension for which an indictive necessary form is annexed to this letter.

This letter is being issued to ensure adequate preparedness and to adhere to the time limit and is subject to any subsequent guidelines that will be issued by EPFO from time to time. The data may be collected from all serving and eligible employees by the respective payroll DDOs of the Business Area/Circle/Unit by 31.01.2023 without waiting for the configuration of the form in ERP.

(Surajit Mandol) Sr. GM (CA/ERP-FICO)

Copy for kind Information to:

- 1. Director (F) / Director (HR), BSNL CO New Delhi.
- 2. PGM(Estt.)/PGM(SR), BSNL CO New Delhi.
- 3. GM (Pers) is requested to configure the form at Employee login (ESS) for all BSNL recruited employees.

Annexure

Particulars of the employees willing to contribute on Actual Salary for Higher Pension

Sl. No.	Particulars	Details
1.	Name of the Employee	
2.	Date of Birth	
3.	Full EPF Account number	
4.	EPF Account Number of previous Establishment	
5.	EPF Account Number of previous Organisation	
6.	Universal Account Number (UAN)	
7.	Aadhar Number	
8.	Date of Leaving Service or attained the age of 58 years which was earlier (if applicable)	
9.	Correspondence Address	
10.	Mobile Number registered with EPFO	
11.	Email ID	

To, CAO (Taxation) of Circle Office, Gujarat

BSNL CO Letter No. BSNLCO-CA/30/2022-CA-ERP-FICO dated 19.01.2023 w.r.t. Instructions and guidelines for the compliance of Hon'ble Supreme Court Judgement dated 04.11.2022 in the matter of Special Leave Petition (C) No.s 8658-8659 of 2019

This is for your kind information and necessary action please.

------Sd/------(एम. एम. सोलंकी) मुख्य ले अधिकारी (सी.ए.), कार्यालय मु -महाप्रबंधः दूरसंचार, गुजरात दूरसंचार परिमण्

Date: 21-01-2023