



**Declaration -Cum-Undertaking by the Establishment/Employer w.r.t. compliance of Para 26(6) of the Employees Provident Fund Scheme, 1952**

This declaration-cum-undertaking is issued in reference to the judgment of the Hon'ble Supreme Court in the case of Employees Provident Fund Organization and Anr. Etc. vs. Sunil Kumar B. and Ors. Etc. (SLP (C) Nos. 8658/8659 of 2019) and the consequent circulars issued by the Employees Provident Fund Organization (hereinafter referred to as 'EPFO'), dated December 29, 2022, read/amended with another circular dated January 05, 2023, circular dated January 25, 2023, and circular dated February 20, 2023, with respect to the higher pension option under the Employees' Pension Scheme, 1995.

As per clause 6 (vi) of the circular dated February 20, 2023, employees are required to submit the proof of remittance of employer's share in Provident Fund on higher wages exceeding the prevalent wage ceiling and proof of joint option under paragraph 26(6) of Employees' Provident Fund Scheme, 1952 (hereinafter referred to as the 'EPF Scheme') duly verified by the employer.

In view of the above, it is hereby submitted that M/s Delhi Tourism & Transport Development Corporation Ltd., bearing EPF Code DS/SHD/000/5549 (hereinafter referred to as the "Establishment") was granted exemption under the Employees' Provident Fund and Miscellaneous Provisions Act, 1952. Accordingly, the establishment had been making provident fund contributions of its employees as an exempted trust set up by it, namely 'DTDC EMPLOYEES CPF TRUST (hereinafter referred to as the 'PF Trust') which was also a recognized Provident Fund Trust under the Income Tax Act, 1961.

In furtherance, the rules of this PF Trust were approved by the EPFO and/or the Appropriate Government, and according to these rules, the member's contribution to the Provident Fund is payable @ 12% of the member salary (Basic and DA etc.) drawn and the employer also makes the matching contribution @ 12% of member Salary. Hence, it is evident that the contribution made by the employee and Establishment is in consonance with 26(6) of the EPF Scheme.

However, the Establishment still hereby declares and undertakes that the employees of the Establishment are contributing to EPF on actual salary, i.e. more than the notified wages/statutory limits of INR 5000/ 6500/ 15000, as per the terms of Paragraph 26(6) of the EPF Scheme, 1952 and an equal share is also being contributed by the Employer towards EPF. Further, the Employer hereby declares and undertakes that he/ the establishment has been paying the inspection or administrative charges payable and complying with all statutory provisions in respect of such employee.

Even otherwise, it is being further hereby declared and undertaken by the Establishment/Employer on behalf of both, employee (who are opting for higher pension on actual salary/wages under EPS Scheme, as permitted by the Hon'ble Supreme Court of India vide judgement dated 04<sup>th</sup> November 2022) and Establishment/Employer, that if the concerned authorities of Employees Provident Fund Organization desire any specific joint request in writing under Paragraph 26(6) of the Scheme, the same shall be complied with.

For and on behalf of the Establishment/Employer

  
PARAMJIT KAUR  
Asstt. Manager (Finance)

Delhi Tourism & Transportation

Development Corporation Ltd.

(Name and Designation of Authorised Signatory)

18-A, DDA, S.C.O. Complex,  
Defence Colony, New Delhi-110024