



कर्मचारी भविष्य निधि संगठन
EMPLOYEES PROVIDENT FUND ORGANISATION
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)
MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA
मुख्य कार्यालय/Head Office



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No. 1189836/EDLI/Directions/FO/X/2025-Part (1)

Date: 03.11.2025

To

All Additional Central P.F. Commissioners (Zones)
All Regional Provident Fund Commissioners in-Charge of Regions.

Subject: Examination & Format of EDLI Exemption/Extension Applications – reg

Reference : (i) Circular No. E-File No.27058 dated 29.04.2021.
(ii) Circular No. E-File No. 38616 dated 08.02.2022.
(ii) Circular No. EDLI/Exemption/2021/Extension (82270) dt. 06.05.2022

Madam/Sir,

Kind attention is invited to Government of India notification GSR 299 (E) dated 28.04.2021 vide which Para 28(4) of the EDLI Scheme, 1976 was amended to include in addition to the Central P.F. Commissioner, Addl. CPFC (Zone) as the authority to grant exemption to the establishments where it is case of exemption of "class of employees" read with section 17(2B) of EPF & MP Act, 1952. A copy of the Notification was circulated by Head Office vide letter dated 29.4.2021 cited at Sl. No. (i) above.

2. Vide circular dated 08.02.2022 and 06.05.2022, all the Addl. CPFC Zones were instructed to re-examine the cases forwarded to Head Office as to whether they were eligible for grant of exemption under Section 17(2A) or Section 17 (2B) bringing out the basic difference in the nature of grant of exemption. Off late very few proposals have been forwarded to Head Office under Section 17(2A) but after scrutiny it has been found that even they do not qualify to be considered under Section 17(2A). There is a huge backlog of such applications and matter needs urgent attention of all concerned. In this regard it is observed that most of the establishments that submit proposal for grant of exemption from the EDLI Scheme, seek exemption only for their regular / direct employees who are on their rolls and for whom the ECR is being filed by the establishment. Contractual employees or employees engaged through Contractor/s, daily wage workers, etc. are not included in the exemption applications. As all employees of the establishments are not included, such applications come under "class of employees" and not for an establishment as a whole.

3. It is reiterated that in the cases falling under section 17(2A) for which the authority is the Central PF Commissioner, the Addl. CPFC, Zone has to enclose a certificate that the exemption has to be granted under section 17(2A) and the establishment shall comply/is complying in respect of

all the categories and classes of employees including contractual and casual ones in its own EPF Code number. In case the exemption is sought only for regular employees (or any other class of employees), it is to be treated as exemption for class of employees for which Zonal Addl. CPFCs are competent authority under Section 17(2B) read with Para 28(4) of EDLI Scheme, 1976.

4. In addition to the above clarification the following procedure shall be followed by the Addl. CPFC (Zones) and RPFCs in-charge of the ROs for processing applications for grant of exemption or extension of exemption under Section 17(2A) of the Act:-

i) The applications complete in all respects will be scrutinized by RPFCs in-charge before forwarding to the Addl. CPFC (Zone) and stating clearly the section under which approval of grant of exemption is required.

ii) The requisite documents such as Group Insurance Policy, acceptance of the policy by majority of the employees, advance premium receipts, benefit comparison statement, declaration of the employer for coverage of all categories of employees and EOs report shall be enclosed.

iii) Addl. CPFCs (Zones) will scrutinize the exemption applications carefully and determine whether the request pertains to the whole of the establishment [Section 17(2A)] or a class of employees [Section 17(2B)] as clarified above. The Addl. CPFCs Zones shall grant exemption to all such applications which fall under section 17(2B) either retrospectively or prospectively by exercising the powers under section 17(2B) read with para 28(4) of EDLI Scheme, 1952. The proposal shall be forwarded for grant of exemption/extension of exemption in the prescribed proforma and Certificate only if the case falls under section 17(2A).

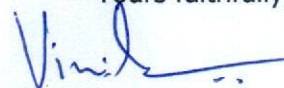
iv) Where it has been certified that the the case falls under section 17(2A), the Addl. CPFC (Zone) will forward the proposal in the prescribed proforma with the requisite certificates to Head Office **(Format enclosed in Annexure-A and B)**. Physical applications, and other documents need not be forwarded to Head Office.

5. It is also reiterated that proper classification of the establishments is also important to be undertaken simultaneously as already instructed by Head Office in the last review meetings held with all the Zonal Offices and completed in a time bound manner which is being monitored by Head Office also. This is also a priority area consequent to the implementation of the Revised ECR which has come effect for the wage month of September 2025. ACCs(Zones) may ensure that all pending applications for EDLI exemptions may be processed and disposed by November 30th 2025.

(This issues with the approval of the Central PF Commissioner)

Encl: Annexure_A and B

Yours faithfully,



(Vipin Kumar Sharma)

Additional Central P.F. Commissioner (EDLI)

File No:.....

Sub: Recommendation for EDLI Exemption/Extension under Section 17(2A)

Sl.No.	Name of the estt. with code No. & Region	Recommended period of exemption/ extension from EDLI 1976	If recommended for extension then previous Notification No. & Date.	Agency from which alternative policy has been taken	Remarks if any
(1)	(2)	(3)	(4)	(5)	(6)

Total No. of Establishments:

2. The above establishment/establishments satisfy the condition of grant of exemption/extension of exemption from EDLI Scheme 1976 from the dates mentioned above. The same may be approved please.

Addl. Central P.F. Commissioner (Zone)
Date:

(Central Provident Fund Commissioner)
Date:

(Letter Head of the Zone)

Certificate

To,

Central Provident Fund Commissioner

Sub: Certificate for Exemption / Extension in lieu of EDLI Scheme -1976.

Madam / Sir,

This is to certify that:-

- a) (Establishment name with PF Code No.) has sought exemption / Extension of Exemption under Section 17 (2A) of the EDLI Scheme-1976 and is found fit for granting the same.
- b) The above establishment is complying as a whole in respect of all categories and classes of employees including contractual and casual ones in its own PF Code No.
- c) The insurance benefits under the policy of insurer opted by the establishment are more favourable than the benefits under the EDLI Scheme-1976.

(Signature with date)
Name of the Zonal ACC
Designation with name of the Zone