



कर्मचारी राज्य बीमा निगम  
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)  
**EMPLOYEES' STATE INSURANCE CORPORATION**  
(Ministry of Labour & Employment, Govt. of India)



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Date: 10.12.2025

To

The Regional Director /Joint Director Incharge  
Employees State Insurance Corporation.

**Subject: Completion of Proceeding for Assessment and Determination of Dues form Employer u/s 125 of CoSS 2020 - regarding**

Sir/Madam,

In continuation to this office letter of even no. dated 05.12.2025 on the subject, it is stated that in case where no officer in the cadre of Deputy Director or above is posted in the Regional / Sub Regional office, the Head of the Offices may undertake the assessment u/s 125 of the CoSS, 2020 so that the revenue targets fixed for the regions can be achieved in time .

However, appeal in such cases shall be heard by the Zonal Insurance Commissioner.

This issues with the approval of Director General.

**Yours faithfully,**

**(Rakesh Roshan)**  
**Dy. Director(Rev.)**

Copy to:

1. All Zonal Insurance Commissioners, ESIC for information and further necessary action.
2. Website content manager with request to upload it on the Website
3. P&D branch for information
4. Guard file.