



कर्मचारी भविष्य निधि संगठन
EMPLOYEES' PROVIDENT FUND ORGANISATION



श्रमा एवं रोजगार संजालम, भारत सरकार
Ministry of Labour and Employment, Govt of India
राष्ट्रीय डाल सेंटर / National Data Center

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E-1226217

Date: 16.03.2026

To

All Addl. CPFCs (HQ) / Addl. CPFCs in charge of Zones
All RPFC-I / RPFC-II / APFC (OICs) of ROs and DOs

Subject: Clarification regarding Linking PAN to the Establishment Profile and **introduction of new functionality for manual verification of PAN** in cases of minor mismatch in Establishment Name between EPFO records and PAN database – reg.

Sir/Ma'am,

The functionality for Linking PAN to the Establishment Profile is available in the EPFO Unified Portal for Employers. Under the existing system functionality, the following process is followed:

1. The name of the establishment, as available in the EPFO database, is validated with the Income Tax Department through an API, based on the PAN provided by the establishment.
2. If the establishment name matches with the PAN database, the PAN is auto-linked with the establishment profile.

In this regard it is clarified that

- **In case of Proprietorship, the PAN of the proprietor (owner)** must be linked with the establishment. Before linking the PAN, the establishment must update Form-5A by providing the owner's details exactly as per the owner's PAN. Once Form-5A is updated, the PAN of the proprietor will be successfully linked with the establishment profile in EPFO.
- **If the establishment is a branch of another covered establishment and the branch name is different from the main establishment,** the main establishment must first declare its branches along with their respective code numbers in Form-5A. After the branch details are declared by the main establishment, the branch establishment can link the PAN of the main establishment.
- **As regards establishments run by a Society or Trust which itself is not covered under EPF (e.g., schools/hospitals run by charitable/religious trusts etc),** the Regional Office needs to update the establishment type through the "Modify Establishment Details" option available in the FO Interface, and select the establishment type as one of the following:
Registered Society or Run by Trust or Cooperative Society, as the case may be.

3. In case the mismatch persists, in the present system, the employer is prompted to furnish the establishment name as per PAN. This revised name is again validated through the API with the Income Tax database.
4. Upon successful validation, **the name as per PAN is stored in a separate table for record and verification purposes.**

On examination of the cases **stored in a separate table for verification** so far, it has been observed that, in a majority of instances, where there is a mismatch between the establishment name in EPFO records and the PAN database, **it is mostly very minor in nature, such as spelling variations, use of abbreviations, punctuation differences, or other similar non-substantive deviations.**

To address such cases and to avoid inconvenience to establishments, **new functionality has been enabled in the Field Office (FO) interface.** This functionality allows the Regional Offices and District Offices to verify and manually approve cases where the mismatch is minor and does not indicate any material or substantive discrepancy. Competent authorities in the field offices may exercise adequate care and caution to verify and confirm that the mismatch is very minor in nature before approving the linking of PAN in such cases. In case required, further documentary proof of the PAN being linked to the establishment as mandated under any other relevant law may be examined before approval. Provision for recording the remarks is also provided to briefly record the reason for approval or rejection in the functionality.

The detailed Process Flow Document outlining the steps for using the said functionality is enclosed for reference and necessary action.

Encl.: As stated

Yours faithfully,


(Sali Sankar)
Addl. CPFC (IS)

Copy to:

1. PS to CPFC for information please
2. PS to FA & CAO for information
3. PS to ACC (HQ) Compliance for information