



2025:KER:15578

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE MURALI PURUSHOTHAMAN

MONDAY, THE 24TH DAY OF FEBRUARY 2025 / 5TH PHALGUNA,

1946

WP(C) NO. 1932 OF 2025

PETITIONERS:

- 1 GOPINATHAN PILLAI.M., AGED 62 YEARS
 RAHUL LAND, THATTATHUMALA, ADAYAMON P.O,
 THIRUVANANTHAPURAM,
 P.P.O.NO.KR/TVM/91039, PIN - 695614
- 2 GOPALAKRISHNAN.N., AGED 64 YEARS
 THADATHARIKATHU PUTHEN VEEDU, KOLIYAKODU,
 NEYYARDAM P.O, THIRUVANANTHAPURAM,
 P.P.O.NO.KR/TVM/91040., PIN - 695572
- 3 SWAYAMPRAKASH.S, AGED 61 YEARS
 CHAITHRAM, ATTINGAL, MANAMBOOR P.O,
 THIRUVANANTHAPURAM,
 P.P.O.NO.KR/TVM/91511., PIN - 695611
- 4 REGHU KUMAR.S, AGED 62 YEARS
 T.C.27/1822-1, NANDANAM, SREE CHITHIRA LANE,
 SREE CHITHRA LIBRARY, VANICHIYOOR,
 THIRUVANANTHAPURAM,
 P.P.O.NO.KR/TVM/99806., PIN - 695035

BY ADVS.
P.N.MOHANAN
C.P.SABARI
AMRUTHA SURESH
GILROY ROZARIO

RESPONDENTS:



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- 1 UNION OF INDIA, (UOI) ,
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF LABOUR & DEPARTMENT OF
EMPLOYMENT, NEW DELHI, PIN - 110001
- 2 REGIONAL PROVIDENT FUND COMMISSIONER. ,
EMPLOYEES PROVIDENT FUND ORGANISATION (EPFO) ,
BHAVISHANIDHI BHAVAN, PATTOM PALACE,
THIRUVANANTHAPURAM, PIN - 695004
- 3 REGIONAL PROVIDENT FUND COMMISSIONER-1,
(PENSION) , EPFO HEAD OFFICE, MINISTRY OF
LABOUR AND EMPLOYMENT,
GOVERNMENT OF INDIA, BHAVISHYA NITHI BHAVAN,
14- BHIKAJI CAMA PALACE,
NEW DELHI, PIN - 110066
- 4 THIRUVANANTHAPURAM REGIONAL CO-OPERATIVE MILK
PRODUCERS UNION LTD.
NO.T 177 D APCOS,
REPRESENTED BY MANAGING DIRECTOR,
KSHEERA BHAVAN, PATTOM,
THIRUVANANTHAPURAM, PIN - 695004

BY ADVS.
NITA.N.S. ,SC EPFO
LATHA ANAND,SC
SRI.T.C.KRISHNA,DSGI (I/C)

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY
HEARD ON 24.02.2025, ALONG WITH WP(C).40261/2024, THE
COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE MURALI PURUSHOTHAMAN

MONDAY, THE 24TH DAY OF FEBRUARY 2025 / 5TH PHALGUNA,

1946

WP(C) NO. 40261 OF 2024

PETITIONERS:

- 1 GOPINATHAN PILLAI.M, AGED 62 YEARS
 RAHUL LAND, THATTATHUMALA,ADAYAMON
 P.O,THIRUVANANTHAPURAM,
 P.P.O.NO.KR/TVM/91039, PIN - 695614
- 2 GOPALAKRISHNAN.N, AGED 64 YEARS
 THADATHARIKATHU PUTHEN VEEDU, KOLIYAKODU,
 NEYYARDAM P.O, THIRUVANANTHAPURAM,
 P.P.O.NO.KR/TVM/91040, PIN - 695572
- 3 SWAYAMPRAKASH.S, AGED 61 YEARS
 CHAITHRAM, ATTINGAL, MANAMBOOR P.O,
 THIRUVANANTHAPURAM
 P.P.O.NO.KR/TVM/91511, PIN - 695611
- 4 REGHU KUMAR.S, AGED 62 YEARS
 T.C.27/1822-1, NANDANAM, SREE CHITHIRA LANE,
 SREE CHITHRA LIBRARY, VANICHIYOOR,
 THIRUVANANTHAPURAM,
 P.P.O.NO.KR/TVM/99806, PIN - 695035

BY ADVS.
P.N.MOHANAN
C.P.SABARI
AMRUTHA SURESH
GILROY ROZARIO



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RESPONDENTS:

- 1 UNION OF INDIA (UOI) ,
REPRESENTED BY THE SECRETARY TO GOVERNMENT OF
INDIA, MINISTRY OF LABOUR & DEPARTMENT OF
EMPLOYMENT, NEW DELHI, PIN - 110001
- 2 REGIONAL PROVIDENT FUND COMMISSIONER,
EMPLOYEES PROVIDENT FUND ORGANISATION (EPFO) ,
BHAVISHANIDHI BHAVAN, PATTOM PALACE,
THIRUVANANTHAPURAM, PIN - 695004
- 3 REGIONAL PROVIDENT FUND COMMISSIONER-1
(PENSION) ,
EPFO HEAD OFFICE, MINISTRY OF LABOUR AND
EMPLOYMENT, GOVERNMENT OF INDIA,
BHAVISHYA NITHI BHAVAN, 14- BHIKAJI CAMA
PALACE, NEW DELHI, PIN - 110066
- 4 THIRUVANANTHAPURAM REGIONAL CO-OPERATIVE MILK
PRODUCERS UNION LTD ,
NO.T 177 D APCOS, REPRESENTED BY MANAGING
DIRECTOR, KSHEERA BHAVAN, PATTOM,
THIRUVANANTHAPURAM, PIN - 695004
- *5 KERALA CO-OPERATIVE MILK MARKETING FEDERATION
LTD, MILMA BHAVAN, PATTOM PALACE,
THIRUVANANTHAPURAM
REPRESENTED BY ITS MANAGING DIRECTOR
(IS IMPEADED AS ADDL.R5 AS PER ORDER IN
I.A.NO.1.2025 DATED 24.02.2025)

BY ADVS.
NITA.N.S., SC EPFO
LATHA ANAND, SC
SRI.T.C.KRISHNA, DSGI (I/C)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR
ADMISSION ON 24.02.2025, ALONG WITH WP(C).1932/2025,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:



JUDGMENT

Since the parties are the same and common issues arise for consideration in these writ petitions, they are disposed of by this common judgment. For the sake of convenience, unless otherwise expressly indicated, the exhibits and the status of the parties referred to in this judgment will be as obtaining in W.P.(C) No.40261 of 2024.

2. The petitioners retired from the service of the 4th respondent, a Central Society registered under the Kerala Co-operative Societies Act, 1969, on various dates after 01.09.2014. W.P.(C) No.40261 of 2024 is filed for the following reliefs:

“i] Call for the records leading to issue Ext. P15 and similar orders issued to other petitioners and



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quash the same by issuing a writ of certiorari or any other appropriate writ order or direction.

ii] declare that all the petitioners are entitled to get higher pension in the light of para 44(ix) of Ext.P9 Judgment with the time frame fixed by this Hon'ble Court in the light of the Judgment in Sunil Kumar case.

iii] declare that since collecting the contribution for the period April, 2004 to October 2006 amounting to Rs.40,03,150/- with interest of Rs.1,64,137/- on 16.11.2006 and October 2007 to February 2008 amounting to Rs.13,00,684/- with interest of Rs.11,879/- on 26.03.2008, the EPFO cannot turn round and deny pension under para 44(iv) & (v) of the Sunil Kumar Judgment stating that petitioners not exercised option while in service, which has no application on



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the facts of the case.

iv] Declare that petitioners are entitled to get 12% interest in terms of para 17A of the Pension Scheme, 1995."

3. According to the petitioners, while in service, they made contributions to the provident fund on the basis of the actual salary drawn by them. The 4th respondent employer also contributed on the basis of actual salary. When the Employees' Provident Fund Pension Scheme, 1995 was introduced with effect from 16.11.1995, all of them enrolled in the Pension Scheme. However, they were permitted to contribute to the Pension Scheme limiting their salary as Rs.5,000/- or Rs.6,500/- on the ground



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that an artificial cut off date was made by the Employees' Provident Fund Organisation with effect from 01.12.2004. The petitioners challenged the cut off date by filing W.P.(C) Nos.30882 of 2014 and 2341 of 2017 along with others and this Court, by Ext. P1 judgment dated 20.11.2014 in W.P.(C) No.30882 of 2014, permitted the petitioners to contribute to the pension fund on the basis of actual salary. The contribution to the EPF scheme was 12% of their actual wages as employees contribution and equal amount of 12% by the 4th respondent. Based on audit report objecting to the payment of EPF contribution without considering the statutory limit, the Government issued direction to the 4th respondent to limit the employer share



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of EPF contribution to the statutory wage ceiling. The same was challenged by the employees and their association in O.P. No.19664 of 1998 wherein this Court, by an interim order permitted the employer to pay contribution on actual wages to the EPFO without considering the statutory limit. However, the said original petition was dismissed by judgment dated 02.09.2003 and the 4th respondent decided to limit the employer share of EPF contribution to the statutory wage ceiling. Against the said judgment, a writ appeal was filed as W.A. No.1591 of 2003 wherein the Division Bench of this Court passed Ext.P10 interim order on 09.03.2004 permitting the employer to deposit the amount in excess of the statutory limit in a



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separate account in a Nationalised Bank and in case the employees succeed in the appeal, the amount shall be deposited in their provident fund accounts along with 9% interest thereon. In the light of the said order, the Board of Directors of the 4th respondent resolved to deposit the amount in excess of the statutory limit in separate bank account till a decision is taken in the writ appeal and accordingly, separate bank accounts were opened by the 4th respondent wherein the employer contributions in excess of the statutory limit were deposited for the period from April 2004 to October 2006. The writ appeal was dismissed by this Court by judgment dated 23.05.2006. However, the Division Bench observed that where an employer on his volition



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pay more than what is statutorily required, he shall have the choice to do so. Based on this observation, and with the permission of the Government, the 4th respondent decided to resume remittance of employer contribution based on the actual wages and to transfer the amount deposited in the bank along with interest for the period from April 2004 to September 2006. The remittance, as above, continued till the month of August 2007 and was stopped awaiting orders from the Government. On obtaining sanction from the Government, it was decided to continue the system of remittance of EPF contribution without ceiling from September 2007 to January 2008. Thus the amounts which were deposited in separate bank accounts were



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transferred to the EPFO.

4. Pursuant to the judgment in ***Employees Provident Fund Organisation and Another v. Sunil Kumar B. and Others*** [2022 (7) KHC 12], the petitioners who were continuing in service since 01.09.2014 were permitted to exercise option for higher pension and they exercised their options under paragraph 11(3) and 11(4) of the Scheme.

5. The petitioners retired from service during 2020-2022. However, they were denied higher pension stating the reason that from April 2004 to October 2006, and October 2007 to February 2008, the employer paid contribution on statutory limit. The petitioners state that Exts. P12 and P13 communications issued by the 4th



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respondent to the 2nd respondent would show that the 4th respondent had paid the contribution above the ceiling limit for the period from April 2004 to October 2006. By Ext. P15, the joint option of the 1st petitioner was rejected on the ground that the employee and the employer had not contributed on actual wages under paragraph 26(6) of EPF Scheme, 1952 for various months for the period 2004-2008 on salary exceeding the prevalent wage ceiling of Rs.5,000/- or Rs.6,500/- or Rs.15,000/-. Similar orders were issued to the other petitioners also. Challenging Ext. P15 and other similar orders, W.P.(C) No.40261 of 2024 is filed.

6. In the counter affidavit filed by respondents 2 and 3 in W.P.(C) No.40261 of 2024,



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it is stated that the employer paid contributions in bulk only for the months 11/2006 and 03/2008 instead of making monthly payments and hence the payments do not properly match to each due month. Because of this, the petitioners' claims under the EPS Rules were rejected, and the split-up returns submitted later cannot be accepted.

7. In the counter affidavit filed by the 4th respondent in W.P.(C) No.40261 of 2024, it is stated that pursuant to the sanction obtained from the Government, and in obedience to the Board decision, and on the basis of the observation in W.A. No.1591 of 2003, the 4th respondent had remitted the employer contribution based on the actual wages for the period April 2004 to September 2006 and from



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September 2007 to January 2008. It is stated that as directed by this Court in Ext. P10 order, the contribution was deposited in separate Bank account and later, transferred to the EPFO in two spells and the amounts were accepted by the EPFO. It is further stated that the 4th respondent has furnished proof of remittance of employer and employee contribution under Paragraph 26(6) of the EPF Scheme, 1952 for the period from 2004-2005 to 2007-2008 in respect of the petitioners and other employees. It is asserted that the defect pointed out by the EPFO in Ext. P15 and similar letters is not correct and the 4th respondent as well as the employees had contributed on actual wages for the aforesaid period. Though there was a late payment due to



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want of Government sanction, the 4th respondent had remitted the contribution above the statutory limit and on actual wages. The 4th respondent has also produced Ext. R4(c), a statement showing the monthwise break up of lump sum remittance for the period from April 2004 to October 2006 and from September 2007 to January 2008 in respect of the petitioners.

8. When W.P.(C) No.40261 of 2024 came up for consideration on 12.12.2024, this Court observed that Ext. P15 order has been passed by the 2nd respondent without adverting to or without referring to Ext. P12 communication issued by the employer or their own records and the 2nd respondent was directed to revisit Ext. P15 order in the light of Ext. P12 within a period



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of three weeks. It was also ordered that, if any clarification is required from the employer, the same shall be obtained within the aforesaid time.

9. Pursuant to the order dated 12.12.2024, the 2nd respondent passed Ext. P18 order in W.P(C) No.1932 of 2025 rejecting the claim of the petitioners for higher pension on the basis of actual salary. In Ext. P18, it is stated that the remittance for the wage months from 2004 to 2008 was made by the employer in bulk against the wage months 11/2006 and 03/2008, not in respective months and such bulk amounts were credited to the employees account only for the months 11/2006 and 03/2008 as arrears. Accordingly, it is stated that, since the apportionment of the payment against the



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respective due months was not done, the contribution on actual salary as per paragraph 26(6) was not remitted in respective months and the petitioners are not eligible for higher pension. Challenging Ext. P18, W.P.(C) No.1932 of 2025 is filed.

10. According to the petitioners, contributions under the EPF Scheme, 1952, at the rate of 12%, were regularly made by the petitioners, with an equal contribution by the employer, based on the actual salary drawn, until retirement, except for a brief period from April 2004 to October 2006, and from October 2007 to February 2008. Later, contributions for these periods were made along with interest. It is therefore contended that, having accepted these



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contributions, the 2nd respondent cannot deny the petitioners the benefit of higher pension as per paragraph 24 of the judgment in ***Sunil Kumar B*** (supra). The petitioners also relied on the decision of this Court in **Mohanan K.S. v. Regional Provident Fund Commissioner** [2024 KHC 7281: 2025 (1) KLT 28] and contended that higher pension cannot be denied on ground that remittance of contribution was made by the employer in lump sum.

11. Heard Sri. P.N. Mohanan, the learned counsel for the petitioners, Smt. Nita N.S., the learned standing counsel for the Employees Provident Fund Organisation and Smt. Latha Anand, the learned counsel for the 4th respondent.



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12. The joint options of the petitioners were rejected by the 2nd respondent on the ground that the employee and employer did not contribute on actual wages during various months for the period from 2004-2006 to 2007-2008. However, the 2nd respondent does not dispute that the payment for this period was received in two bulk payments. The only contention raised is that the amount received was not appropriated to the respective months, and therefore, the petitioners are not eligible for higher pension. In paragraph 19 of the counter affidavit filed by the 4th respondent, it is stated that, as instructed by the Assistant Provident Fund Commissioner, Regional Office, Thiruvananthapuram, the 4th respondent furnished proof of remittance of both



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employee and employer contributions under Para 26(6) of the EPF Scheme, 1952, for the period 2004-2005 to 2007-2008 in respect of the petitioners, vide letters No. TD/PER/ 47/2024/ 1588 dated 04.08.2024 and TD/PER/ 47/2024/ 1695 dated 19.08.2024. The statement showing the month-wise break-up of the lump-sum remittance for the said period is produced as Ext. R4(c). It is stated that administrative charges were also paid as provided under Para 26(6). Admittedly, the Employees Provident Fund Organisation has received contributions from both employees and employer under Para 26(6) of the EPF Scheme, 1952, for the period 2004-2005 to 2007-2008. Paragraph 26 (6) deals with instances where employees and employers opt to



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contribute to the Employees' Provident Fund on wages exceeding the statutory limit. The petitioners and the 4th respondent having complied with the requirements under the said paragraph, and the Employees Provident Fund Organisation accepted the contributions, the 2nd respondent cannot deny the petitioners the benefit of higher pension. Accordingly, Ext.P15 in both writ petitions and Ext.P18 order in W.P (C) No. 1932 of 2025 and similar orders issued to other petitioners are set aside. It is declared that the petitioners are entitled to get higher pension on actual wages. The respondents 2 and 3 are directed to take consequential steps to disburse higher pension to the petitioners based on the split-up data submitted by the 4th



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respondent within a period of three months from the date of receipt of a copy of this judgment. It is made clear that this judgment will not stand in the way of respondents 2 and 3 initiating any proceedings against the employer in terms of the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 or the Scheme.

The writ petitions are disposed of accordingly.

Sd/-
MURALI PURUSHOTHAMAN
JUDGE

SB



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APPENDIX OF WP(C) 1932/2025

PETITIONER EXHIBITS

- Exhibit P1 TRUE COPY OF THE JUDGMENT DATED 20.11.2014
IN W.P.(C) . NO.30882/2014
- Exhibit P2 TRUE COPY OF THE NOTIFICATION HAVING
NO.GSR 609 (E) DATED 22.08.2014
- Exhibit P3 TRUE COPY OF THE JUDGMENT DATED 12.10.2018
OF THE DIVISION BENCH IN SASIKUMAR V.
UNION OF INDIA REPORTED IN ILR 2019 (1)
KER 614
- Exhibit P4 TRUE COPY OF THE JUDGMENT DATED 04.10.2016
IN R.C.GUPTA VS. REGIONAL PF COMMISSIONER
AS REPORTED IN 2018 (14) SCC 809
- Exhibit P5 TRUE COPY OF THE ORDER DATED 23.03.2017 OF
THE ADDITIONAL CENTRAL PROVIDENT FUND
COMMISSIONER, NEW DELHI
- Exhibit P6 TRUE COPY OF THE CIRCULAR DATED 22.11.2006
OF THE ADDITIONAL CENTRAL PF COMMISSIONER
- Exhibit P7 TRUE COPY OF THE ORDER DATED 22.01.2019
ISSUED BY THE ADDITIONAL CENTRAL PROVIDENT
FUND COMMISSIONER
- Exhibit P8 TRUE COPY OF THE ORDER DATED 07.02.2019 OF
THE ADDITIONAL CENTRAL PF COMMISSIONER
- Exhibit P9 TRUE COPY OF THE JUDGMENT DATED 04.11.2022
IN EMPLOYEES PROVIDENT FUND ORGANIZATION
AND ANOTHER V. SUNIL KUMAR B AND OTHERS
REPORTED IN 2022 (7) KHC 12 (SC)
- Exhibit P10 TRUE COPY OF THE INTERIM ORDER DATED
09.03.2004 IN W.A.NO.1591/ 2003
- Exhibit P11 TRUE COPY OF THE LETTER DATED 16.08.2016
OF THE SECOND RESPONDENT



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Exhibit P12 TRUE COPY OF THE LETTER DATED 22.12.2006
ADDRESSED TO THE SECOND RESPONDENT BY THE
FIFTH RESPONDENT ALONG WITH THE CHALAN FOR
RS.40,03,150/- DATED 16.11.2006

Exhibit P13 TRUE COPY OF THE LETTER DATED 31.03.2008
OF THE FIFTH RESPONDENT ADDRESSED TO THE
SECOND RESPONDENT ALONG WITH THE CHALAN
FOR RS.13,12,563/- DATED 26.03.2008

Exhibit P14 TRUE COPY OF THE OPTION DATED 20.04.2023
EXERCISED IN THE CASE OF THIRD PETITIONER
ALONG WITH CERTIFICATE DATED 12.04.2023

Exhibit P15 TRUE COPY OF THE LETTER DATED 11.06.2024
OF THE SECOND RESPONDENT IN RESPECT OF THE
FIRST PETITIONER

Exhibit P16 TRUE COPY OF THE JUDGMENT DATED 26.06.2024
IN W.P. (C) .NO.20434/2024

Exhibit P17 TRUE COPY OF THE INTERIM ORDER DATED
12.12.2024 IN WPC NO.40261/2024

*Exhibit P18 TRUE COPY OF ORDER DATED 18.10.2024 OF THE
SECOND RESPONDENT .
(*A TRUE COPY OF THE ORDER DATED 18.10.24
OF THE SECOND RESPONDENT IS SUBSTITUTED AS
A TRUE OF THE ORDER DATED 02.01.2025 OF
THE SECOND RESPONDENT AS PER ORDER DATED
23.01.2025 IN I.ANO.1/2025 IN WPC
1932/2025)

Exhibit P19 A TRUE COPY OF THE JUDGMENT DATED
10.12.2024 IN W.P. (C) .NO.15353/2024

RESPONDENT EXHIBITS

Exhibit R2(a) TRUE COPY OF THE PROCEEDINGS DATED
02/01/2025 ISSUED BY THE ASSISTANT
PROVIDENT FUND COMMISSIONER IN THE OFFICE
OF THE 2ND RESPONDENT



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APPENDIX OF WP(C) 40261/2024

PETITIONER EXHIBITS

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NO.GSR 609 (E) DATED 22.8.2014
- Exhibit P3 TRUE COPY OF THE JUDGMENT DATED 12.10.2018
OF THE DIVISION BENCH IN SASIKUMAR V.
UNION OF INDIA REPORTED IN ILR 2019 (1)
KER 614
- Exhibit P4 TRUE COPY OF THE JUDGMENT DATED 04.10.2016
IN R.C.GUPTA VS. REGIONAL PF COMMISSIONER
AS REPORTED IN 2018 (14) SCC 809
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IN EMPLOYEES PROVIDENT FUND ORGANIZATION
AND ANOTHER V. SUNIL KUMAR B AND OTHERS
REPORTED IN 2022 (7) KHC 12 (SC)
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OF THE SECOND RESPONDENT



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- Exhibit P12 TRUE COPY OF THE LETTER DATED 22.12.2006
ADDRESSED TO THE SECOND RESPONDENT BY THE
FIFTH RESPONDENT ALONG WITH THE CHALAN FOR
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ALONG WITH CERTIFICATE DATED 12.04.2023
- Exhibit P15 TRUE COPY OF THE LETTER DATED 11.06.2024
OF THE SECOND RESPONDENT IN RESPECT OF THE
FIRST PETITIONER
- Exhibit P16 TRUE COPY OF THE JUDGMENT DATED 26.06.2024
IN W.P. (C) .NO.20434/2024

RESPONDENT EXHIBITS

- Exhibit R4(a) TRUE COPIES OF THE REMITTANCE CHALLANS BY
THE UNITS ALONG WITH A LIST OF EMPLOYEES
FURNISHED BY TRCMPU AND ALONG WITH
UNDERTAKING
- Exhibit R4(b) TRUE COPY OF THE PROCEEDINGS
NO.KR/KCH/4544/PENAL DAMAGES AND
INTEREST/2020 OF THE REGIONAL PROVIDENT
FUND COMMISSIONER - I KOCHI DATED
02.03.2020
- Exhibit R4(c) TRUE COPY OF THE LETTER.NO.TRU/PER/31-
A/2024/2891 DATED 03.12.2024 SENT BY THE
4TH RESPONDENT TO THE 2ND RESPONDENT
- Exhibit R4(d) TRUE COPY OF THE LETTER
NO.KR/TVM/RO/LEGAL/PENSION WPS/2016-17
DATED 08.07.2016 ISSUED BY THE EPFO TO THE
KCMME
- EXHIBIT RUE COPY OF THE JUDGMENT DATED 23/05/2006



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R2 (a)

EXHIBIT

R2 (b)

TRUE COPY OF THE CIRCULAR DATED 14/06/2023
ISSUED BY THE EPFO HEAD OFFICE

EXHIBIT

R2 (c)

TRUE COPY OF THE LETTER DATED 28/01/2020
ISSUED BY THE OFFICE OF THIS RESPONDENT OT
THE 4TH RESPONDENT

EXHIBIT

R2 (d)

TRUE COPY OF THE NOTICE DATED 10/05/2024
ISSUED TO THE PETITIONER ABD TGE 4TH
RESPONDENT EMPLOYER

EXHIBIT

R2 (e)

TRUE COPY OF THE LETTER DATED 26/12/2019
HAD BEEN RECEIVED FROM THE 4TH RESPONDENT
EMPLOYER