



**DELHI TRANSPORT CORPORATION**  
**(A GOVT. OF N.C.T. OF DELHI)**  
**EMPLOYEES PROVIDENT FUND TRUST**  
**I.P ESTATE, NEW DELHI-110002**

No. DTC/Accounts/PF/2023/174

Date:- 12-4-2023

**Permission Certificate in Lieu of Para 26(6) of the EPF Scheme, 1952**

This certificate is being issued to the employees complying with the requirement mandated vide EPFO circular no. Pension/2022/56259/16541 dated 20<sup>th</sup> February, 2023 for online submission of Joint Option Form provided on EPFO website. As per clause 6(vii) of this circular, employees are required to submit the proof of remittance of employer's share in Provident Fund on higher wages exceeding the prevalent wage ceiling of Rs. 5,000/6,500 and proof of joint option under Para 26(6) of EPF Scheme duly verified by the employer.

The DTC EPF Trust (Estb. No. DLCPM000017100000) was formed on dated 12.02.1964 after inception of the then Delhi Transport Undertaking (now Delhi Transport Corporation). We have been granted exemption under section 17 of the Employees Provident Fund Act - 1952 by the Labour Department of Delhi vide Notification no. F.27/13/63-Lab. dated: 05/05/1963. This establishment has been functioning as per the EPF Act, 1952, as amended from time to time, since its inception.

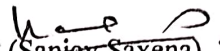
Accordingly, provident fund contribution of the EPF members has been deducted @ 12% of actual wages/salary from their wages/salary and credited to the member's individual PF account irrespective of the wage ceiling for EPS-95 contribution (i.e. Rs. 5000/6500/15000 as revised from time to time). An equal amount has been contributed by this establishment towards employer's share of PF and credited to the member's PF account as employer's share. The contribution of EPS is remitted to EPFO in the prescribed period along with the Inspections charges in respect of these members.

As per 2<sup>nd</sup> Para of EPFO Circular no. Pen-I/12/33/96/Amendment/Vol.IV/16762 dated 22.01.2019, "if an employer and employee have contributed under the EPF Scheme, 1952 on wages higher than the statutory wage limit, without joint option of employee & employer, and the EPF Account of the concerned employee has been updated by EPFO on the basis of such contribution received, then by action of employee, employer and EPFO, it can be inferred that joint option of employee and employer has been exercised and accepted by EPFO."

It's worth to bring into kind notice of all concerned that, the EPFO has conducted audit of DTC EPF Trust Accounts on regular basis and the DTC EPF Trust has made compliance to all audit points in spirit to implement the EPF Act, 1952 effectively in this establishment. The EPFO Audit Team has never raised an audit point regarding the permission under para 26 (6) of EPF Scheme, 1952 as they were very well aware that the contributions are on actual salary, which is over and above the prescribed limit under the Act. Also, the deduction of the contribution on the actual salary is as per the EPFO Act, 1952 clause no. 6.

In view to get higher pension to all employees, this office has already submitted Joint Option Forms to EPFO in Hard Copy through speed post in reference of Hon. Supreme Court Judgment dated 04.11.2022 for obtaining the benefit under E.P.S.- 1995 on wages higher than the statutory wage ceiling of Rs. 5000/ Rs.6500/Rs.15000 as revised from time to time.

As per the above, the permission has already been granted by action of employee, employer and EPFO. It is also evident that our establishment (Delhi Transport Corporation) is also contributing on full wages / salary, and required administrative (or) inspection charges have been depositing with EPFO Authority which had been duly audited by EPFO from time to time. Under these circumstances, the provisions of Para 26 (6) of the EPF Scheme, 1952 have been complied with by Delhi Transport Corporation.

  
(Sanjay Saxena)

CGM cum Secretary, DTC EPF Trust  
(Sanjay Saxena)  
Chief Gen. Manager  
Delhi Transport Corporation  
(Govt. of NCT of Delhi)  
I.P. Estate New Delhi-110002