

ब्रिज एण्ड रूफ कम्पनी (इण्डिया) लि०  
**BRIDGE AND ROOF COMPANY (INDIA) LTD.**  
भारत सरकार का एक उद्यम / A Government of India Enterprise  
कोलकाता/Kolkata-700 071.

REF: BANDR/GM(HR)/HP/OFCO./2022-23

4<sup>TH</sup> February, 2023

**OFFICE ORDER**

To

All Employees – Regular/Retired

**Ref. Judgment dated 04/11/2022 by the Hon'ble Supreme Court of India regarding Employees' Pension Scheme (EPS-95) – EPFO Communication dated 29/12/2022.**

This has reference to Circular No. Pension/2022/54988/15149 dated 29th December 2022 from the EPFO Head Office which is issued in compliance of Order contained in para 44(ix) read with para 44(v) & (vi) of the Hon'ble Supreme Court Judgment dated 04/11/2022.

**(A) Employees who had exited the Scheme before 01/09/2014 (i.e. attained age of 58 before 01/09/2014) :**

It may be noted that the aforesaid Circular, it is currently addressing employees who have exited the Scheme (EPS) prior to 1st September, 2014, and had exercised the option for EPS 95 pension on higher salary under Para 11(3) of 1995 Scheme and whose application for higher pension was rejected by EPFO.

As per records available, no EX-EMPLOYEE OF THE Company who had exited the scheme before 01/09/2014 is covered under above provisions. Hence, this Circular does not cover any of our retired employees.(Who have attained 58 years on or before 01/09/2014)

**(B) Serving employees OR employees who have exited the Scheme after 01/09/2014 (i.e. who have attained age of 58 after 01/09/2014) :**

As per the Para 44(iv) of the judgment of Hon'ble Supreme Court, time limit of four months has been given to eligible employees to exercise joint option for contributions to EPS 95 Scheme on actual salary and consequent determination of higher Pension. It is expected that EPFO will issue a separate Circular/Guidelines for these category of employees.

*Adm*

Meanwhile, we are also taking up the matter with EPFO Head Office for necessary clarification/notification.

- (C) While detailed modalities for operationalizing the verdict is awaited from EPFO, the Company is in the process of extracting the actual salary data since November 1995 for computation of PF Earnings.
- (D) Employees who have joined Bridge And Roof Co.(I) Ltd. on and thereafter 1st September 2014 as fresh recruit are not covered under EPS 1995 pension scheme. Therefore, they are not required to submit the option for higher pension scheme under para 11(3) of the judgment.
- (E) Further, since circular No. Pension/2022/54877/15149 dated 29/12/2022 of EPFO itself provides for modalities of implementation of higher pension of eligible employee retired before 1st September 2014 (after attaining 58 years of age) therefore they are also not required to submit the option.

It is, therefore, requested to all eligible Serving employees/Retired employees (those attained age of 58 yrs after 01.09.2014) who are interested to opt for higher pension to submit their option for higher pension scheme under Para 11(3) of the pre-amendment rules for EPS within **20.02.2023 to GM (HR), Kolkata Office** as per the formats enclosed as Annexure A and Annexure B as applicable.

It may please be noted that only hard copy duly signed by the employee with all relevant details will be accepted.

This is issued as per approval of the Competent Authority.



**(ABHIJIT ROY)**  
**GENERAL MANAGER (HR)**

N.B : *Format/ Declaration made on the basis of this circular may have to be revised/reviewed depending on the subsequent decisions of competent authority, if and when applicable. Further, the outcome of calculations being made by the Company/ Trustee towards PF/EPF are subject to acceptance by individual employee concerned besides EPFO, as well.*

CC: CMD } For kind information pls.

CC : D(PM)} For kind information pls.

CC : CVO

CC : All EDs/CGMs/GGMs/GMs/DGMs/HODs

CC : Offices at Kolkata/Howrah/Mumbai/Delhi/Chennai/Vadodara/Bhubaneswar/Ranchi/Guwahati/Prayagraj/Visakhapatnam

CC: Notice Board for notification of all employees.

CC: All Sites

CC : Company's website : [www.bridgeroof.co.in](http://www.bridgeroof.co.in)

**(Declaration form by Retired Employees, retired after 1<sup>st</sup> September 2014)**

To,  
Regional Provident Fund Commissioner,  
Employees Provident Fund Organisation,  
Regional Office, Howrah,  
24, Belilious Road,  
Howrah – 711 101  
Dear Sir,

**Sub : Joint option under Para 11(3) and Para 11(4) of Employees Pension Scheme, 1995 based upon the Hon'ble Supreme Court's Order in C.A. No. 008143-008144/2022 Titled EPFO vs Sunil Kumar pronounced on 04/11/2022.**

Reference is invited towards Para 43 and Para 44(iv) of the aforesaid judgment dated 04/11/2022 of Hon'ble Supreme Court of India, in the above cited Civil Appeal when in the eligible employees and his/her employer are required to submit a joint option under erstwhile Para 11(3) & Para 11(4) of the EPS'95 within a period of 4 months from the date of judgment.

Since no format for the Joint Option has been provided by EPFO and same is also not available on EPFO's website, based on similar formats issued by various ROs in the year 2017 & 2018 while implementing the RC Gupta judgment, in order to comply with the above requirement, we (employees and employer) are hereby submitting the joint option form as required under erstwhile Para 11(3) & Para 11(4) of Employees Pension Scheme – 1995 for claiming pension on actual salary instead of ceiling salary limit of Rs. 15000/-.

Particulars of the employees are as under :

1.	State the category	Officer / Staff / Sub-Staff / Worker
2.	Name of Retired Employee with EMP CODE/Ticket	
3.	EPF A/c No.	
4.	EPS No.	
5.	UAN No.	
6.	PPO No.	
7.	Mobile No.	
8.	Email ID	
9.	Aadhar No.	
10.	Date of Joining & Date of confirmation	
11.	Date of retirement (on attaining 58 Years)	

*Adm*

**DECLARATION BY RETIRED EMPLOYEE:**

It is affirmed that immediately after joining, M/s Bridge And Roof Co.(India) Limited I had been contributing towards the Provident Fund on my actual salary/wages and an equal amount used to be contributed in my PF by the employer also as provided under Para 26(6) of EPF Scheme, 1952. It is to further certify that an amount @ 8.33% of the statutory ceiling amount i.e. Rs. 15,000/- (earlier Rs. 5000/- / 6500) out of the Employer's contribution had been remitted by the employer every month towards Employees' Pension Scheme, 1995 since 16/11/1995 onwards.

I, do hereby opt for diverting 8.33% of my actual salary/wages out of employer's contribution towards Pension Fund (after adjusting the amount already remitted in EPF'95 on ceiling salary/wages) from the date of joining the EPS'95 till my attaining Fund on my retirement. I am ready to return the differential amount that I had withdrawn after my retirement/exit, thus making me eligible for drawing Pension on the basis of actual salary/wages instead of ceiling salary/wages in accordance with the aforesaid judgment dated 04/11/2022 of Supreme Court i.e. based on my actual salary/wages instead of being based on the statutory limit.

That I retired on attaining age of 58 years for the purpose of EPS 1995 after 01/09/2014 on ..... 20..... (Month and Year). I also undertake that if any other legal formality is required in this regard, I am ready to do accordingly

Copy of order issued by EPFO fixing my pension under EPS 1995 on attaining the age 58 years is also enclosed herewith for your reference.

Signature :

Place :

Name :

Date :

Address :



**UNDERTAKING BY THE EMPLOYER**

I, \_\_\_\_\_ (Name and Designation) being the authorized signatory on behalf of M/s. \_\_\_\_\_ (Name of the Estt.) do hereby certify that Mr./Ms. \_\_\_\_\_ is working with us as \_\_\_\_\_ and has retired for the purpose of EPS-95 on attaining age of 58 years on \_\_\_\_\_.

His EPF/A/c. No. is \_\_\_\_\_. He/She had been contributing towards Provident Fund on his/her salary/wages, as per the terms of Para 26(6) of the EPF Scheme 1952. Equal share had been contributed by this establishment too. This establishment has no objection if he deposits/returns the due differential amount @8.33% of the employers share w.e.f. 16/11/1995 to EPFO i.e. from the date of commencement of the scheme or when his salary/wages exceeded the statutory limit, along with due interest as declared under EPF Scheme, 1952 from time to time, thus making him eligible for drawing pension on the basis of Pensionable salary based on his actual salary/wages, instead of on the statutory limit as per erstwhile Para 11(3) & Para 11(4) of the EPS'95 Scheme as permitted to do so by the judgment dated 04/11/2022 of the Hon'ble Supreme Court of India.

I certify that the particulars furnished above are correct as per the available record.

**For BRIDGE AND ROOF CO.(INDIA)LIMITED**

Place :

Date :

(Signature of Authorised signatory with official seal

Authorized signatory

**(Declaration form by Serving Employees)**

To,  
Regional Provident Fund Commissioner,  
Employees Provident Fund Organisation,  
Regional Office, Howrah,  
24, Belilious Road,  
Howrah – 711 101

Dear Sir,

**Sub : Joint option under Para 11(3) and Para 11(4) of Employees Pension Scheme, 1995 based upon the Hon'ble Supreme Court's Order in C.A. No. 008143-008144/2022 Titled EPFO vs Sunil Kumar pronounced on 04/11/2022.**

Reference is invited towards Para 43 and Para 44(iv) of the aforesaid judgment dated 04/11/2022 of Hon'ble Supreme Court of India, in the above cited Civil Appeal when in the eligible employees and his/her employer are required to submit a joint option under erstwhile Para 11(3) & Para 11(4) of the EPS'95 within a period of 4 months from the date of judgment.

Since no format for the Joint Option has been provided by EPFO and same is also not available on EPFO's website, based on similar formats issued by various ROs in the year 2017 & 2018 while implementing the RC Gupta judgment, in order to comply with the above requirement, we (employees and employer) are, hereby submitting the joint option form as required under erstwhile Para 11(3) & Para 11(4) of Employees Pension Scheme – 1995 for claiming pension on actual salary instead of ceiling salary limit of Rs. 15000/-.

Particulars of the employees are as under:

1.	State the category	Officer / Staff / Sub-Staff / Worker
2.	Name of Serving Employee with EMP CODE/Ticket	
3	EPF A/c No.	
4	EPS No.	
5	UAN No.	
6	PPO No.	
7	Mobile No.	
8	Email ID	
9	Aadhar No.	
10.	Date of Joining & Date of Confirmation	
11	Date of retirement (on attaining 58 Years)	

*alam*

**DECLARATION BY SERVING EMPLOYEE :( Covered Under GPF)**

It is certified that immediately after joining, M/s. Bridge And Roof Co. (India)Ltd.(name of the establishment), I had been contributing towards the Provident Fund on my salary/wages and an equal amount used to be contributed in my PF by the employer also as provided under Para 26(6) of EPF Scheme, 1952. It is to further certify that an amount @8.33% of the statutory ceiling amount i.e. Rs. 15,000 (earlier Rs. 5000 / 6500) out of the Employer's contribution has been remitted every month towards Employees' Pension Scheme, 1995 since 16/11/1995 onwards.

I, do hereby opt for diverting 8.33% of my actual salary/wages out of employer's contribution towards Pension Fund (after adjusting the amount already diverted in EPF'95 on ceiling wages) from the date of joining the EPS'95 till my attaining the age of 58 years. Since I have not withdrawn the Provident Fund on attaining the age of 58 years and I hereby authorise EPFO to adjust the differential amount along with interest from my Provident Fund with EPFO and making me eligible for drawing Pension on the basis of average of last 60 months' salary/wages as

Pensionable salary/wages i.e. based on my actual salary/wages instead of being based on the statutory limit.

Signature :

Place :

Name :

Date :

Address :

**UNDERTAKING BY THE EMPLOYER**

I, \_\_\_\_\_ (Name and Designation) being the authorized signatory on behalf of M/s. \_\_\_\_\_ (Name of the Estt.) do hereby certify that Mr./Ms. \_\_\_\_\_ is working with us as \_\_\_\_\_ and will retire for the purpose of EPS-95 on attaining age of 58 years on \_\_\_\_\_.

His EPF/A/c. No. is \_\_\_\_\_. He/She had been contributing towards Provident Fund on his/her salary/wages, as per the terms of Para 26(6) of the EPF Scheme 1952. Equal share had been contributed by this establishment too. This establishment has no objection if he deposits/returns the due differential amount @8.33% of the employers share w.e.f. 16/11/1995 i.e. from the date of commencement of the scheme or when his

salary/wages exceeded the statutory limit, along with due interest as declared under EPF Scheme, 1952 from time to time, thus making him eligible for drawing pension on the basis of Pensionable salary based on his actual salary/wages, instead of on the statutory limit as per erstwhile Para 11(3) & Para 11(4) of the EPS'95 Scheme as permitted to do so by the judgment dated 04/11/2022 of the Hon'ble Supreme Court of India.

I certify that the particulars furnished above are correct as per the available record.

For BRIDGE AND ROOF CO.(INDIA)LIMITED

Place :

Date :

(Signature of Authorised signatory with official seal

Authorized signatory





**DECLARATION BY SERVING EMPLOYEE** (Covered under OPF))

It is affirmed that immediately after joining, M/s. Bridge And Roof Co. (India) Ltd., I had been contributing towards the Provident Fund on my salary/wages and an equal amount used to be contributed in my PF by the employer also as provided under Para 26(6) of EPF Scheme, 1952. It is to further certify that an amount @8.33% of the statutory ceiling amount i.e. Rs. 15,000 (earlier Rs. 5000 / 6500) out of the Employer's contribution has been remitted every month towards Employees' Pension Scheme, 1995 since 16/11/1995 onwards.

I, do hereby opt for diverting 8.33% of my actual salary/wages out of employer's contribution towards Pension Fund (after adjusting the amount already diverted in EPF'95 on ceiling wages) from the date of joining the EPS'95 till my attaining the age of 58 years. Since I have not withdrawn the Provident Fund on attaining the age of 58 years and I hereby give my consent to The Chairman, Bridge and Roof Officers' Provident Fund to divert the differential amount along with interest from my PF account and deposit the same to EPFO and making me eligible for drawing Pension on the basis of average of last 60 months' salary/wages as pensionable salary/wages i.e. based on my actual salary/wages instead of being based on the statutory limit.

Signature :

Place :

Name :

Date :

Address :

*all*

**UNDERTAKING BY THE EMPLOYER**

I, \_\_\_\_\_ (Name and Designation) being the authorized signatory on behalf of M/s. \_\_\_\_\_ (Name of the Estt.) do hereby certify that Mr./Ms. \_\_\_\_\_ is working with us as \_\_\_\_\_ and has will retire for the purpose of EPS-95 on attaining age of 58 years on \_\_\_\_\_.

His EPF/A/c. No. is \_\_\_\_\_. He/She had been contributing towards Exempted Provident Fund on his/her salary/wages, as per the terms of Para 26(6) of the EPF Scheme 1952. Equal share had been contributed by this establishment too. This establishment has no objection if he/she deposits/returns/divert the due differential amount @8.33% of the employers share w.e.f. 16/11/1995 to EPFO through The Chairman, Bridge and Roof Officers Provident Fund (Exempted fund) i.e. from the date of commencement of the scheme or when his salary/wages exceeded the statutory limit, along with due interest as declared under EPF Scheme, 1952 from time to time, thus making him eligible for drawing pension on the basis of Pensionable salary based on his actual salary/wages, instead of on the statutory limit as per erstwhile Para 11(3) & Para 11(4) of the EPS'95 Scheme as permitted to do so by the judgment dated 04/11/2022 of the Hon'ble Supreme Court of India.

I certify that the particulars furnished above are correct as per the available record.

For BRIDGE AND ROOF CO.(INDIA)LIMITED

Place :

Date :

(Signature of Authorised signatory with official seal

Authorized signatory

