

Date: 29.01.25

Visit Note

In pursuance to the referred order team of officials visited at M/s Hindustan Organic Chemical Limited, 1003-1004, 10th floor, NMS titanium premises, Co. op. Society Ltd. Plot No. 74 Sector 15, CBD belapur Navi Mumbai - 400614 for verification of 492 PoHW category cases where members have continued in service post 01.09.2014. During the visit Shri. Jitender Malik Chief Manager (MSS/Fin/HR), represented the establishment. He produced following records regarding inspection for pension on higher wages for the employees continues service post 01.09.2014.

Physical records:-

1. Trust Rule
2. Provident Fund Slip (2001 onwards), scanned copy for the period 2001 to 2006
3. Payroll Slip of Employees (2007 onwards).
4. Challan Records (2007 onwards)
5. Pension Schedule (since 1995 onwards) / Form 7

Digital records: - Foxpro Software

1. Provident Fund Slip (1995 onwards)
2. Payroll Slip of Employees (1995 onwards),
3. Challan Records (1995 onwards)

Physical records for corresponding foxpro data (data available in soft copy) to year from 1995 to 2001 is not traceable.

Observations on the basis of above submitted records:-

1. The Establishment was exempted for the period 1964 to June 2018. Further the exemption was surrendered in the month of June -2018. The establishment is complying the EPF & MP act 1952 as Un -Exempted from July 2018. The name of Trust " HOC Employees PF Trust"
2. A letter is submitted by establishment enclosing list of 47 employees whose Basic pay plus DA never crossed Statutory limit i.e. Rs. 15000/-. List is enclosed herewith for further necessary action
3. As per trust rule 8.01 (iv).

"The Amount of Member's compulsory contribution shall be 8% of his salary as defined in these rules."

- I. Whereas there is no restriction of statutory limit for contribution
- II. EPFO contribution rate for period are as follows:-

- a. 01.04.1956 to 31.03.1971 – 6.25%
- b. 01.04.1971 to 31.07.1988 – 8%
- c. 01.08.1988 to 31.05.1990 – 8.33%
- d. 01.06.1990 to 08.04.1997 - 10%
- e. 09.04.1997 to 21.09.1997 – 10%
- f. 22.09.1997 onwards – 12%

Establishment failed to produce minutes of meeting/ Trust rule change records for enhancement of contribution in line with EPFO.

4. Team scrutinized about 53 cases on the basis of above submitted records following are the observation: -

a. Contribution rate not being uniform. Sample of same are as follows:

Year / Month	Contribution
1995-96	10%
1996-97	10%
April -1997 to Oct 1997	9.8%
Nov -1997 to Dec -1997	12%
Jan -1997	Between 13.42 % to 14.105
Nov -1998	11.67 to 11.79
2008-2009	24% & 12 %
June -2012 to Feb -2013	Between 11.43% to 11.79% (Further as Per FOXPRO data out of 12 cases from 53 scrutinized cases there are contribution rate is vary from 3.42% to & 7.76% for the month of March 2012, May 2012 & August 2012)

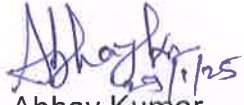
b. There is a difference of around Rs. 1000 to Rs. 5000 in salary statement submitted in Pension on higher wages application & PF slip for the period from Jan 1997 to Sep -2001, Jan 2007 to Feb -2010 & Jan 2014 to Sep 2015. All the variation is above the statutory limit as defined by EPFO for time to time. (all differences are shown in 53 scrutinized cases enclosed).


c. Supplementary payment is also given in some months on which the contribution rate given at the prescribed rate of 12% only. Supplementary payment has been seen maximum in the following month.

Aug -1996, may 1997, Nov 1998, April 1999, may 1999, May 2000, July -2000, Sep -2001, Nov -2001, Jan -2002, March -2002, Sep 2008, Oct 2008, Feb -


2010, Sep -2010, June -2011, Sep -2012, Dec -2012 & Feb-2014. But it is not mentioned that supplementary payment is made for which month.

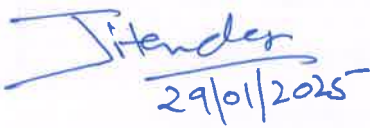
- d. During scrutiny of challans it is found that the inspection charges has been deducted at the prescribed rate of 0.18% only, but the total wages of all the employees on which inspection charges has been deducted is neither matching with the payroll schedule attached in the challan file nor with the salary register. The total number of employees has also not been mentioned in the challans. Total wages mentioned in challan is more than the wages mentioned in payroll schedule from 1% to 70% (1%, 1.33%, 4%, 10%, 62%, 70%) for example – Nov -2009, Oct -2010 and in few cases the wages mentioned in challan are less than payroll schedule for example Feb -2010, Sep -2010, Oct -2010, Dec -2010, Jan -2011.


25/1/25
Abhay Kumar
Section Supervisor


29/1/25
Surendra Kale
Sr.SSA


21/01/25
Manish Bisht
SSA


28/1/25
Krishna Kumar Gupta
Enforcement Officer


29/01/2025
जितेंदर मलिक
Jitender Malik
मुख्य प्रबंधक (एमएसएस/वित्त/मानव संसाधन)
Chief Manager (MSS / Finance / HR)
सीबीडी बेलपुर, नवी मुंबई
CBD Belapur, Navi Mumbai-400614.

EPFO CHECK BY LEAVING DATE FILES

SR NO	TNO	NAME	PF NO.	NFPDATE	DOS	LEAVING_DT
1	2166	A V THAKUR	1773	01-01-1982	10-01-2015	31-01-2015
2	2215	E G SAWANT	1844	01-03-1983	05-03-2015	31-03-2015
3	2191	S V MAHAJAN	1800	01-04-1982	02-04-2015	30-04-2015
4	1833	M N KEDARI	1240	01-03-1975	05-05-2015	31-05-2015
5	2236	D P BHISE	1893	01-02-1984	08-06-2015	30-06-2015
6	2183	A G NALAWADE	1793	01-04-1982	29-07-2015	31-07-2015
7	2180	M H WANGE	1790	01-03-1982	20-03-2016	31-03-2016
8	2119	S P SHAHASNE	1689	01-04-1981	25-04-2016	30-04-2016
9	2129	T J SHINDE	1723	01-06-1981	01-06-2016	31-05-2016
10	2252	D R MANDE	1908	01-02-1984	01-06-2016	31-05-2016
11	2346	S D PATIL	2036	01-04-1986	01-06-2016	31-05-2016
12	2130	A S LOHAR	1726	01-06-1981	05-06-2016	30-06-2016
13	2058	S B BHOSALE	1626	01-12-1980	01-08-2016	31-07-2016
14	2373	V D GANGAN	2357	01-08-1987	24-12-2016	31-12-2016
15	2098	S A HARWANDE	1700	01-05-1981	08-01-2017	31-01-2017
16	2118	D V JOSHI	1688	01-04-1981	16-01-2017	31-01-2017
17	2099	V G VAVEKAR	1701	01-05-1981	07-02-2017	28-02-2017
18	2225	S R SAUDAGAR	1883	01-02-1984	06-04-2017	30-04-2017
19	0394	B S MARATHE	2198	01-11-1986	01-06-2017	31-05-2017
20	2162	M V VAIDYA	1765	01-12-1981	05-05-2017	31-05-2017
21	2298	R B KURANGALE	1957	01-09-1984	01-06-2017	31-05-2017
22	4595	J G PATIL	1818	01-06-1982	01-06-2017	31-05-2017
23	1952	PRASAD S RAUT	1387	01-03-1978	28-06-2017	30-06-2017
24	2404	S B PATIL	2478	01-04-1988	02-06-2017	30-06-2017
25	2148	P N MURTHY	1745	01-08-1981	11-06-2017	30-06-2017
26	2487	R D PATIL	2749	01-05-1990	19-10-2017	31-10-2017
27	2160	R R MULIK	1763	01-12-1981	21-09-2019	28-02-2018
28	2169	S D GAVANKAR	1775	01-01-1982	25-05-2018	28-02-2018
29	2199	B P TIKHE	1809	01-05-1982	01-05-2018	28-02-2018
30	2208	G N GAIKWAD	1833	01-11-1982	01-06-2019	28-02-2018
31	2247	S S CHOUDHARI	1903	01-02-1984	01-06-2019	28-02-2018
32	2283	P Y PATIL	1942	01-04-1984	25-06-2018	28-02-2018
33	2302	S S PUJARI	1965	01-12-1984	01-05-2019	28-02-2018
34	2303	S V SAPANE	1966	01-03-1985	04-02-2020	28-02-2018
35	2306	T V KHANE	1971	01-04-1985	01-06-2018	28-02-2018
36	2318	S J MULAY	1999	01-01-1986	18-06-2020	28-02-2018
37	2328	P N KHARATE	2021	01-03-1986	01-06-2019	28-02-2018
38	2340	U S KEDARI	2030	01-04-1986	03-08-2021	28-02-2018
39	2341	E H HATMODE	2031	01-04-1986	10-01-2022	28-02-2018
40	2344	S A DAKHAVE	2034	01-04-1986	20-01-2020	28-02-2018
41	2345	S B GHARAT	2035	01-04-1986	01-06-2022	28-02-2018

42	2390	M N PATIL	2383	01-09-1987	01-04-2020	28-02-2018
43	2444	V M BHONDAVE	2607	01-07-1989	01-06-2020	28-02-2018
44	2448	R V DONTULWAR	2660	01-11-1989	12-01-2019	28-02-2018
45	2471	A K PATIL	2646	01-11-1989	18-03-2022	28-02-2018
46	2493	H B DARADE	2808	01-08-1990	31-03-2024	28-02-2018
47	2494	A M BANSODE	2809	01-08-1990	01-06-2019	28-02-2018
48	2563	V N MOHOKAR	2789	01-12-1989	08-08-2021	28-02-2018
49	2583	R V JOSHI	4208	01-11-1993	20-05-2026	28-02-2018
50	2600	T S RAILKAR	4289	01-01-1994	24-05-2024	28-02-2018
51	4604	A M PATIL	2083	01-07-1986	01-06-2018	28-02-2018
52	4748	V B GHONGE	2791	01-02-1987	06-06-2023	28-02-2018
53	2569	MRS P B BHAGAT	4195	01-11-1993	01-06-2020	31-07-2019