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कर्मचारीभविष्यनिधिसंगठन / **EMPLOYEES' PROVIDENT FUND ORGANISATION**
(श्रमएवंरोजगारमंत्रालय / **MINISTRY OF LABOUR AND EMPLOYMENT**
भारत सरकार/ **GOVT. OF INDIA**

क़्षेत्रीयकार्यालय / **Regional Office, 37, Royapettah High Road, Chennai – 600 014**

NO.TN/CHN South/50038/Recovery/Div 14/Regl/2021

Dated: 14.12.2021

To
Mr. S SHIVSHANKAR,
Liquidator in respect of M/s. Inspan Infotech Pvt Ltd,
A102, Swaraj Illam, Shreya Block,
Ponni Delta, North Kallanai Road,
T.V.Koil Post,
Thiruchirapalli 620005
Email: shivshanker93@gmail.com
Mob: #94431 41900.

Sub:-Employees Provident Funds and Miscellaneous Provisions Act, 1952 –
M/s. Inspan Infotech Pvt Ltd - Claim in Form C – Forwarded –Reg.

Sir,

The duly filled Form – C along with related enclosures are being forwarded to you under cover of this letter. The dues as mentioned in Form-C are the statutory dues payable by the defaulter and the dues determined by the competent authority as per the EPF & MP Act, 1952 Scheme Provisions. You are requested to condone the delay in submission of claim in Form-C and consider the claim in full. The delay was due to non-availability of required particulars and also due to pandemic.

It is informed that the EPF dues have to be given first priority over all other debts under Section 11 of EPF & MP Act, 1952 and sub-section 2 of Section 11 lays down that any amount due from the employer shall be deemed to be the first charge on the assets of the establishment and shall be paid in priority over all other debts. The EPF dues does not come under waterfall mechanism under Section 53 of the "I & B Code" as these will not constitute part of the liquidation under Section 36(4) (a) (iii) of I & B Code, 2016.

I wish to urge upon you to consider the relevant provisions and various landmark judgements given on this subject:

1. The land mark judgement issued by *The Hon'ble Supreme Court of India*, in the case of *Maharashtra State Cooperative Bank Ltd., vs EPFO [(2009) 10 SCC 123]*. In which it was held that Section 11 of the EPF & MP Act 1952 is declaratory in nature and gives statutory priority to the amount due from the employer vis-à-vis all other debts and the sub-section 2 of Section 11 lays down that any amount due from the employer shall be deemed to be the first charge on the assets of the establishment and shall be paid in priority to all other debts. The Hon'ble Supreme Court also held that the expression "**any amount due from an employer**" in Section 11(2) of the Act includes the amount of

interest payable under Section 7Q and damages levied under Section 14B. In the said judgement it was very clearly stated that any amount due includes damages and interest payable by the employer to EPFO for the delay committed by the employer in the payment of statutory dues.

2. The Hon'ble National Company Law Appellate Tribunal, New Delhi has given landmark judgement in the case C.A. No.19 (PB) of 2019 in C.P. No. (IB) 378(PB)/ 2017) between State Bank of India Vs. Moser Baer Karamchari Union & Anr. which states that EPF dues does not form part of liquidation assets. Your kind attention is drawn to the relevant portions of the judgments for your kind consideration.

Para 13. From sub-section (4) (a) (iii) of Section 36, it is clear that all sums due to any workman or employee from the provident fund, the pension fund and the gratuity fund, shall not be included in the liquidation estate assets and cannot be used for recovery in the liquidation.

Para 16. In terms of sub-section (4) (a) (iii) of Section 36, as all sums due to any workman or employees from the provident fund, the pension fund 12 Company Appeal (AT) (Insolvency) No. 396 of 2019 and the gratuity fund, do not form part of the liquidation estate/ liquidation assets of the 'Corporate Debtor', the question of distribution of the provident fund or the pension fund or the gratuity fund in order of priority and within such period as prescribed under Section 53(1), does not arise.

In the judgment at the concluding Para no.25 the Hon'ble NCLAT, New Delhi has explicitly stated as follows,

Para 25. The Adjudicating Authority having come to such finding that the aforesaid funds i.e., the provident fund, the pension fund and the gratuity fund do not come within the meaning of 'liquidation estate' for the purpose of distribution of assets under Section 53, we find no ground to interfere with the impugned order dated 19th March, 2019.

3. The Hon'ble NCLT, Mumbai has given judgement in case of C.P.(IB) 1339 (MB)/2017 between Precision Fasteners Ltd (Through the Liquidator) and EPFO which states that the Liquidator is directed to pay the EPF dues in priority to all other claims payable by the Corporate Debtor in liquidation.

Para 40. *Regarding Innovative Industries Ltd. Vs. ICICI bank & Ors. (2017 SSC OnLine SC 1025), the liquidator counsel relied upon to say that one of the important objectives of the Code is to bring Insolvency law of in India under single unified umbrella with object of speeding up of the Insolvency process. As to this point, we make it clear that what assets are to be excluded from the liquidation estate being enunciated in this very Code under section 36 (4) itself, there won't be any occasion to misunderstand that something has been weaned out from the liquidation estate. When law itself says under section 36(4), provident fund dues will not become process of liquidation estate, where is the question of looking at whether the provident authority filed such claim before the liquidator? Even if a claim is made by provident fund authority before liquidator, such claim knowingly or unknowingly made by such authority will not be construed as liquidator is provided with special leverage to include that claim as part of the liquidation estate. Indeed, under section 36 (4), it is a mandate upon the liquidator to treat provident fund dues as an asset lying with the corporate debtor and pay off the said dues before comprising the liquidation estate and this objective will explicit if subsection 3 and subsection 4 of section 36 are read together.*

Para 42. *The petitioner/liquidator is directed to pay the Provident Fund dues from the liquidation estate before distributing the liquidation estate of the Corporate Debtor to the claimants, to which, since the Liquidator has to sell the asset of the Corporate Debtor, the respondents are directed to allow this Liquidator to sell the assets of the Corporate Debtor and pay off the Provident Fund dues in priority to all other claims payable by the Corporate Debtor in liquidation.*

4. The Hon'ble Supreme Court again reiterated this legal provision in the most important judgement in the case between **Organo chemicals Vs. Union of India**, while dealing with constitutional validity of Section 14-B of the Act held thus:

"The measure was enacted for the support of a weaker sector viz. the working class during the superannuated winter of their life. The financial reservoir for the distribution of benefits is filled by the employer collecting, by deducting from the workers' wages, completing it with his own equal share and duly making over the gross sums to the Fund. If the employer neglects to remit or diverts the moneys for alien purposes the Fund gets dry and the retirees are

denied the meagre support when they most need it. This prospect of destitution demoralises the working class and frustrates the hopes of the community itself. The whole project gets stultified if employers thwart contributory responsibility and this wider fall-out must colour the concept of 'damages' when the court seeks to define its content in the special setting of the Act. For, judicial interpretation must further the purpose of a statute. In a different context and considering a fundamental treaty, the European Court of Human Rights, in the Sunday Times Case, observed:

"The Court must interpret them in a way that reconciles them as far as possible and is most appropriate in order to realise the aim and achieve the object of the treaty".

What are the strands which make the fabric of 'damages' under the Article? I have stated earlier that the composite idea of 'damages' includes more than pecuniary compensation. Moreover, the injured party is the Board of Trustees who administer the Fund. That Fund not merely loses the interest consequent on the non-payment but receives a shock in that its scarce resources are further famished by employers' default. There is great social injury to the scheme when employers default in numbers. So the lash of the law is delivered when its object is frustrated. What is more denunciatory is the fact that the employer makes deductions from the poor wages of the workers (and makes them suffer to that extent) and diverts even those sums for his private purposes by failing to make prompt remittances. Thus, default in contributions is compounded by embezzlement, as it were, Naturally, damages will take an exemplary character and inflict a heavy blow on the shady defaulter.

I am clearly of the view that 'damages', as imposed by Section 14B, included a punitive sum quantified according to the circumstances of the case. In 'exemplary damages' this aggravating element is prominent. Constitutionally speaking, such a penal levy included in damages is perfectly within the area of implied powers and the legislature may, while enforcing collections, legitimately and reasonably provide for recovery of additional sums in the shape of penalty so as to see that avoidance is obviated. Such a penal levy can take the form of damages because the reparation for the injury suffered by the default is more than the narrow computation of interest on the contribution".

5. The Hon'ble Supreme Court of India has further strengthened and declared in clear terms that levy of damages and interest is perfectly valid in the eyes of law and is legally tenable in the judgement delivered between "**Arcot Textile Mills Ltd., Vs Regional P.F. Commissioner** in Civil Appeal No. 9488 of 2013 wherein it was held that

"It is seemly to note here that Section 14-B has been enacted to penalize the defaulting employers as also to provide reparation for the amount of loss suffered by the employees. It is not only a warning to employers in general not to commit a breach of the statutory requirements but at the same time it is meant to provide compensation or redress to the beneficiaries, i.e. to recompense the employees for the loss sustained by them. Hence it is prayed that the prayer of the appellants establishment for quashing of the order under section 14B & 7Q of the Act may be dismissed. The levy of penal damages is essentially to deter the employer from making delayed payment of statutory dues or defaulting from such payments in future. Hence the appeal is liable to reject by this cost."

6. The Hon'ble NCLT, Kochi has passed a judgement on 18.02.2021 in the case IA/176/KOB/2020 in MA/05/KOB/2020 in TIBA/01/KOB/2019 between V-Con Integrated Solutions Pvt Ltd Vs The Commissioner, EPFO, Trivandrum is reproduced below,

PARA 10. From a reading of the above Sections, it is clear that the contribution, interest and damages payable are statutory dues and not claims which can be submitted to the Liquidator in Form G. Hence the EPFO need not file Form G before the Liquidator. It is also seen that the EPFO has got first charge over the Assets of the defaulter and its priority of payment over other debts is as per Section 11 of the EPF & MP Act 1952.

PARA 11. In view of the above, the Liquidator is directed to consider the Claims of EPFO made by them vide Annexure A III dated 6th May 2020 and Annexure V dated 12th June 2020 in which the amount due from M/s. Achariya Techno Solutions Private Limited with P.F Code No. KR/TVM/1188107 for the period up to June 2018 has been indicated, while determining the amount payable to the stakeholders in this matter.

On the basis of the facts and circumstances and in the light of the several landmark judgements to which your kind attention has been drawn, it is requested to kindly accept the claim along with enclosures attached on record for consideration of payments. Please acknowledge the receipt of the claim Form C.

Thanking you

Yours faithfully

(G DHINESH)

Asst. PF Commissioner (Recovery Officer)

जी. दिनेश
G. DHINESH

सहायक प्र. नि. आयुक्त
Assistant PF Commissioner
Employees' Provident Fund Organisation
37, R.H. Road, Chennai - 600 014.

SCHEDULE II

FORM C

PROOF OF CLAIM BY OPERATIONAL CREDITORS EXCEPT WORKMEN AND EMPLOYEES

(Under Regulation 17 of the Insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016)

14.12.2021

To

Mr. S SHIVSHANKAR,
Liquidator in respect of **M/s. Inspan Infotech Pvt Ltd**,
A102, Swaraj Illam, Shreya Block,
Ponni Delta, North Kallanai Road,
T.V.Koil Post,
Thiruchirapalli 620005
Email: shivshanker93@gmail.com
Mob: #94431 41900.

From

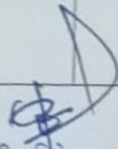
The Assistant Provident Fund Commissioner & Recovery Officer,
Employees' Provident Fund Organisation,
Regional Office, No 37, Royapettah High Road,
Chennai – 600 014.

Subject: Submission of proof of claim in respect of the liquidation of **M/s. Inspan Infotech Pvt Ltd (TN/MAS/50038)**, 6, Bishop Wallers Avenue South, 1st Floor, Mylapore, Chennai 600 004 (Corporation Debtor) - under the Insolvency and Bankruptcy Code, 2016.

Sir,

I Recovery Officer, hereby submit this proof of claim in respect of the liquidation of **M/s. Inspan Infotech Pvt Ltd**, (TN/MAS/50038), 6, Bishop Wallers Avenue South, 1st Floor, Mylapore, Chennai 600 004. The details for the same are set out below:

1.	NAME OF OPERATIONAL CREDITOR (IF AN INCORPORATED BODY PROVIDE IDENTIFICATION NUMBER AND PROOF OF INCORPORATION, IF A PARTNERSHIP OR INDIVIDUAL PROVIDE IDENTIFICATION RECORDS* OF ALL THE PARTNERS OR THE INDIVIDUAL)	EMPLOYEES PROVIDENT FUND ORGANISATION, RO, Chennai South (Represented by Shri. G Dhinesh, Assistant provident Fund Commissioner & Recovery Officer)
2.	ADDRESS OF OPERATIONAL CREDITOR FOR CORRESPONDENCE	EMPLOYEES PROVIDENT FUND ORGANISATION, REGIONAL OFFICE, Chennai – 600 014. Statutory Organisation under the Employees' Provident funds and Miscellaneous Provisions Act, 1952
3.	TOTAL AMOUNT OF CLAIM, INCLUDING ANY INTEREST, AS AT LIQUIDATION COMMENCEMENT DATE AND DETAILS OF NATURE OF CLAIM	Dues under Section 14B & 7Q: Rs.4,039/- Short Remittance : Rs.2,12,201/- TOTAL Rs.2,16,240/-

4.	DETAILS OF DOCUMENTS BY REFERENCE TO WHICH THE DEBT CAN BE SUBSTANTIATED	Recovery Certificate No. 1. UO.TN/RO/CHN(SOUTH)/PDC/50038/D-14/2021 dated: 03.08.2021 2. UO No.TN/50038/GR.28/3/Accts/2021 dated: 08.04.2021 & Establishment Ledger 3. Order No. TNMAS13450/0050038/22/05/2017 /514/35 dated: 22.05.2017 passed under Section 14B & 7Q of the EPF & MP Act 1952.
5.	DETAILS OF ANY DISPUTE AS WELL AS THE RECORD OF PENDENCY OF SUIT OR ARBITRATION PROCEEDINGS	NIL
6.	DETAILS OF HOW AND WHEN DEBT INCURRED	Statement enclosed as per Annexure-A
7.	DETAILS OF ANY MUTUAL CREDIT, MUTUAL DEBTS, OR OTHER MUTUAL DEALINGS BETWEEN THE CORPORATE DEBTOR AND THE OPERATIONAL CREDITOR WHICH MAY BE SET-OFF AGAINST THE CLAIM	NIL
8.	DETAILS OF ANY RETENTION OF TITLE IN RESPECT OF GOODS OR PROPERTIES TO WHICH THE DEBT REFERS OR ANY OTHER SECURITY	NIL
8A.	WHETHER SECURITY INTEREST RELINQUISHED	NO
9.	DETAILS OF ANY ASSIGNMENT OR TRANSFER OF DEBT IN HIS FAVOUR	NIL
10.	DETAILS OF THE BANK ACCOUNT TO WHICH THE OPERATIONAL CREDITOR'S SHARE OF THE PROCEEDS OF LIQUIDATION CAN BE TRANSFERRED	Demand Draft to be drawn in Favour of "Regional PF Commissioner-I, Chennai"
11.	LIST OUT AND ATTACH THE DOCUMENTS RELIED ON IN SUPPORT OF THE CLAIM.	Recovery Certificate No. 1. UO.TN/RO/CHN(SOUTH)/PDC/50038/D-14/2021 dated: 03.08.2021 2. UO No.TN/50038/GR.28/3/Accts/2021 dated: 08.04.2021 & Establishment Ledger 3. Order No. TNMAS13450/0050038/22/05/2017 /514/35 dated: 22.05.2017 passed under Section 14B & 7Q of the EPF & MP Act 1952.
 जी. दिनेश G. DHINESH Signature of operational creditor or person authorised to act on his behalf (Please enclose the authority if this is being submitted on behalf of the operational creditor) सहायक म. प्र. अधिकारी Employees' Provident Fund Organisation 37, R.H. Road, Chennai - 600 014		
Name in BLOCK LETTERS: Mr. G DHINESH, ASSISTANT PF COMMISSIONER & RECOVERY OFFICER		
Position with or in relation to creditor: RECOVERY OFFICER TO RECOVER THE STAUTORY DUES PAYABLE BY THE CORPORATE DEBTOR under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952.		
Address of person signing: Address of the person signing: No 37, ROYAPETTAH HIGH ROAD, OPP SWAGATH HOTEL, ROYAPETTAH, CHENNAI - 600 014. TAMILNADU.		
Email: ro.chennai2@epfindia.gov.in		

*PAN, Passport, AADHAAR Card or the identity card issued by the Election Commission of India.

AFFIDAVIT

I, G DHINESH, currently Working at No 37, ROYAPETTAH HIGH ROAD, OPP SWAGATH HOTEL, ROYAPETTAH, CHENNAI - 600 014. TAMILNADU, do hereby declare and state as follows: -

1. **M/s. Inspan Infotech Pvt Ltd, (TN/MAS/50038), 6, Bishop Wallers Avenue South, 1st Floor, Mylapore, Chennai 600 004 corporate debtor was, at liquidation commencement date, that is, the 25th day of NOV 2021 and still is, justly and truly indebted to me in the sum of Rs.2,16,240/- (Rupees Two Lakh Sixteen Thousand Two Hundred and Forty only).**
2. In respect of my claim of the said sum or any part thereof, I have relied on and the documents specified below:
 - Recovery Certificate No.
 - i. UO.TN/RO/CHN(SOUTH)/PDC/50038/D-14/2021 dated: 03.08.2021
 - ii. UO No.TN/50038/GR.28/3/Accts/2021 dated: 08.04.2021 & Establishment Ledger
 - iii. Order No. TNMAS13450/0050038/22/05/2017/514/35 dated: 22.05.2017 passed under Section 14B & 7Q of the EPF & MP Act 1952.

Note: EPFO reserves the rights to assess up to the date of closure of the company/suspension of operation and till the period wages are paid to its employees.

3. The said documents are true, valid and genuine to the best of my knowledge, information and belief.
4. In respect of the said sum or any part thereof, I have not, nor have my partners or any of them, nor has any person, by my/our order, to my/our knowledge or belief, for my/ our use, had or received any manner of satisfaction or security whatsoever, save and except the following:

[Please state details of any mutual credit, mutual debts, or other mutual dealings between the corporate debtor and the operational creditor which may be set-off against the claim.]

Solemnly, affirmed on 14th day of December 2021.

Before me,

Notary / Oath Commissioner



Deponent's signature

जी. दिनेश

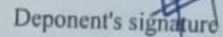
G. DHINESH

VERIFICATION

I, G DHINESH the Deponent here in above, do hereby verify and affirm that the contents of para 1, 2, 3 and 4 of this affidavit are true and correct to my knowledge and belief. Nothing is false and nothing material has been concealed therefrom.

Verified on this 14th day of December 2021.

सहायक भ.नि. आयुक्त
Assistant P.F. Commissioner
Employees' Provident Fund Organisation
37, R.H. Road, Chennai - 600 014.



Deponent's signature

जी. दिनेश

G. DHINESH

सहायक भ.नि. आयुक्त
Assistant P.F. Commissioner
Employees' Provident Fund Organisation
37, R.H. Road, Chennai - 600 014.

Annexure - A

M/s. Inspan Infotech Pvt Ltd (TN/MAS/50038), 6, Bishop Wallers Avenue South, 1st Floor, Mylapore, Chennai 600 004 (corporate debtor).

Sl No	Nature of dues	Period	Quantum of dues	Remarks
1	Penal damages payable under section 14B of the EPF & MP Act, 1952 on belated remittances made by the establishment	01/2014 to 03/2021	Rs.1,573/-	UO.TN/RO/CHN(SOUTH)/PDC/50038/D-14/2021 dated: 03.08.2021
		02/2016	Rs.12/-	Order No. TNMAS13450/0050038/22/05/2017/2017/514/35 dated: 22.05.2017 passed under Section 14B & 7Q of the EPF & MP Act 1952.
2	Interest payable under section 7Q of the EPF & MP Act, 1952 on belated remittances made by the establishment	01/2014 to 03/2021	Rs.2,424/-	UO.TN/RO/CHN(SOUTH)/PDC/50038/D-14/2021 dated: 03.08.2021
		02/2016	Rs.30/-	Order No. TNMAS13450/0050038/22/05/2017/514/35 dated: 22.05.2017 passed under Section 14B & 7Q of the EPF & MP Act 1952.
3	Short Remittance in Accounts		Rs. 2,12,201/-	UO No.TN/50038/GR.28/3/Accts/2021 dated: 08.04.2021 & Establishment Ledger
	TOTAL		Rs.2,16,240/-	

Deponent's Signature

जी. दिनेश
G. DHINESH

सहायक प्र. नि. आयुक्त
Assistant P.F. Commissioner
Employees' Provident Fund Organisation
37, R.H. Road, Chennai - 600 014.



EMPLOYEES' PROVIDENT FUND ORGANISATION

MINISTRY OF LABOUR AND EMPLOYMENT, GOVT. OF INDIA)

Regional Office

37, Royapettah High Road, CHENNAI 600 014

U.O.TN/RO/CHN(SOUTH)/PDC/50038/D-14/2021

Date : 03-08-2021

Sub : Current Demand details in r/o M/s INSPAN INFOTECH PVT LTD -
TN/50038

Ref : U.O.TN/MAS/50038/Div 14/Recovery/NCLT/2021 dated 07.04.2021

U.O.TN/MAS/50038/Div 14/Recovery/NCLT/2021 dated 06.07.2021

With reference to the above, it is informed that as per the records available in Penal Damages Cell there is current demand for the period 12/2013 to 03/2019 [04/01/2014 to ~~22/03/2021~~] in r/o M/s INSPAN INFOTECH PVT LTD (TN/50038) is as follows:-

	AC 1	AC 2	AC 10	AC 21	AC 22	Total
14B	973	43	518	28	11	1573
7Q	1489	75	792	49	19	2424

This is for your kind information.

Encl: As above

(D RAVI KUMAR)

ASSISTANT PF COMMISSIONER(PDC)

RO, CHENNAI SOUTH

TO
The Assistant PF Commissioner
Recovery Cell

जी. दिनेश
G. DHINESH

सहायक भ. ति. आयुक्त
Assistant PF Commissioner
Employees' Provident Fund Organisation
37, R.H. Road, Chennai - 600 014.

EMPLOYEES' PROVIDENT FUND ORGANISATION
 NO. 37, ROYAPETTAH HIGH ROAD,
 OPPOSITE SWAGAT HOTEL,,CHENNAI
 TAMIL NADU,600014

Summons to appear for hearing u/s 14B of the EPF and MP Act, 1952 (and order for payment of interest u/s 7Q) for belated remittance made during the period 04/01/2014 to 22/03/2021

No.: TN/MAS/0050038/000/Enf 514/Damages/

Date :10/08/2021

[Please quote this reference number in your reply]

M/s INSPAN INFOTECH PVT LIMITED,
 6 BISHOP WALLERS AVENUE SOUTH, 1 FLOOR, MYLAPORE,
 CHENNAI,
 685,
 600004.

Sir/Madam,

Whereas, M/s INSPAN INFOTECH PVT LIMITED is an establishment covered under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (herein after referred to as the Act), with Establishment ID TNMAS0050038000.

And whereas, under the provisions of the section 6, 6A and 6C of the Act read with Para 38 of the Employees' Provident Fund Scheme 1952, 3 of Employees' Pension Scheme 1995 and 8(1) of Employees Deposit Linked Insurance Scheme 1976, the employer of the establishment is required to remit the contributions along with the administrative charges within 15 days of the close of every month.

And whereas, under section 14B of the Act, where an employer makes default in payment of the contributions or any charges, the Commissioner is required to recover by way of penalty such damages, not exceeding the amount of arrears and the rates of Damages at rates specified in Para 32A of the EPF Scheme 1952, Para 5 of EPS 1995 and 8A of EDLI Scheme 1976 (as given below)

Period of Delay	Rate upto 25/09/2008	Rate from 26/09/2008
Less than 2 months	17%	5%
2 months and above, and less than 4 months	22%	10%
4 months and above, and less than 6 months	27%	15%
6 months and above	37%	25%

Now the scrutiny of the records maintained by this office for the remittances made by you during the period from 04/01/2014 to 22/03/2021 shows that there are certain payments which were made after the respective due dates and the total amount by way of penalty and the amount of interest on such belated payments are as under: (Details in Annexure A)

	Amount of Damages ## (Rs.)	Interest (Rs.)	Total (Rs.)
EPF Contributions in A/c 1	2150	3252	5402
EPS Contribution in A/c 10	1143	1731	2874
EPF Administration/Inspection charges in A/c 2	90	148	238
EDLI Contribution in A/c 21	64	106	170
EDLI Administration/Inspection charges in A/c 22	25	40	65
Total	4172	5277	8449

G. DHINESH

सहायक भ. नि. आयुक्त
 Assistant P.F. Commissioner
 Employees' Provident Fund Organisation
 37, R.H. Road, Chennai - 600 014.

You are entitled for an opportunity of being heard before the Damages are levied. You may therefore avail this opportunity before the Damages are levied and in such case may appear either in person or through your representative duly authorised by you to do so, before the undersigned on _____ day of _____, _____ at _____ AM/PM. If you had made the payments within the respective due dates, the supporting documents of proof of the such remittances within the respective due dates may be produced on the date of hearing.

In case you have already made the payment of the Damages/Interest, please reply immediately quoting the reference number mentioned above with proof of such remittance.

In case you do not wish to make any representation and agree with the details mentioned in the Annexure A, you may remit the same through a Challan generated on the ECR Portal by log in to the portal and using the Challan Entry option. Please enter the details in the fields provided for Penal Damages in the Challan format using the miscellaneous payment option.

Please note that in the event of your failure to attend the hearing in person or through a person duly authorised by you to represent you, the undersigned shall proceed to hold the inquiry in the above matters and decide on the levy of damages on the basis of the records available.

You are also liable to pay the amount of interest @ 12% per annum, as mentioned above, and the same should be paid within 15 days of receipt of this summon/order. The payment should be made using the Challan generated on the ECR Portal by log in to the portal and using the Challan Entry option. The details of the interest should be entered in the fields for miscellaneous payment and the option should be selected as Interest u/s 7Q for each account.

Issued under my signature and seal on this _____ day of _____, _____.

ASSISTANT / REGIONAL PROVIDENT FUND COMMISSIONER
RO - CHENNAI



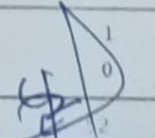
जी. दिनेश
G. DHINESH

सहायक भ.नि. आयुक्त
Assistant P.F. Commissioner
Employees' Provident Fund Organisation
37, R.H. Road, Chennai - 600 014.

ANNEXURE - A (Damages Calculation)
EMPLOYEES' PROVIDENT FUND ORGANISATION
STATEMENT SHOWING AMOUNTS PAYABLE UNDER SECTIONS 7Q AND 14B

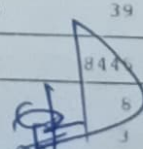
No. : TN / MAS / Circle: 514/null/ Damages / TH / 50038
 Estt. ID : TNMAS0050018000
 Estt. Name : INSPAN INFOTECH PVT LIMITED

Challan Wage Month	Due Date / Presentation Date	Challan Ref No.	Delay Days 7Q/14B	Amount Permitted Amount of 7Q/14B Due					Total	
				A/c 1	A/c 2	A/c 10	A/c 21	A/c 22		
12/2013	15/01/2014 21/01/2014	140100965000206		Cont	40334	2830	21420	1287	26	65,897
			6	7Q-	80	6	42	3	0	131
			6	14B-	33	2	18	1	0	54
02/2014	15/03/2014 24/03/2014	140300965000266		Cont	37473	2630	19901	1195	24	61,223
			9	7Q-	111	8	59	4	0	182
			9	14B-	46	3	25	1	0	75
02/2016	15/03/2016 17/03/2016	160300965000067		Cont	27603	1497	14675	881	200	44,856
			2	7Q-	18	1	10	1	0	20
			2	14B-	8	0	4	0	0	12
05/2016	15/06/2016 02/07/2016	##0716122469307 75		Cont	17492	949	9298	558	200	28,497
			17	7Q-	98	5	52	3	1	159
			17	14B-	41	2	22	1	0	66
07/2016	15/08/2016 27/09/2016	##0916122468428 33		Cont	13172	715	7002	420	200	21,509
			43	7Q-	186	10	99	6	3	204
			43	14B-	78	4	41	2	1	126
08/2016	15/09/2016 27/09/2016	##0916122468428 39		Cont	12294	667	6536	392	200	20,089
			12	7Q-	49	3	26	2	1	81
			12	14B-	20	1	11	1	0	33
10/2016	15/11/2016 19/01/2017	502190117046227		Cont	8527	500	4535	272	200	14,034
			65	7Q-	182	11	97	6	3	200
			65	14B-	152	9	81	5	4	251
11/2016	15/12/2016 19/01/2017	502190117047334		Cont	8235	500	4379	263	200	13,577
			35	7Q-	95	6	50	3	2	156
			35	14B-	39	2	21	1	1	64
12/2016	15/01/2017 19/01/2017	502190117045532		Cont	8235	500	4379	263	200	13,577
			4	7Q-	11	1	6	0	0	18
			4	14B-	5	0	2	0	0	7
1/2017	15/02/2017 19/02/2017	502190217000522		Cont	8235	500	4379	263	200	13,577
			4	7Q-	11	1	6	0	0	18
			4	14B-	5	0	2	0	0	7
				TOTAL (7Q) -	841	2	447	28	11	(1,779)
				TOTAL (14B) -	427	2	227	12	0	(676)


जी दिनेश
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 Assistant P.F. Commissioner
 Employees' Provident Fund Organisation
 37, R.H. Road, Chennai - 600 014.

03/2017	15/04/2017	502170417005039		Cont	8235	500	4379	263	200	13,577
	17/04/2017		2	7Q-	5	0	3	0	0	8
			2	14B-	2	0	1	0	0	3
06/2017	15/07/2017	502071017000979		Cont	8722	362	4640	278	200	14,202
	07/10/2017		84	7Q-	241	10	128	8	6	394
			84	14B-	201	8	107	6	5	327
06/2017	15/07/2017	502191217005097		Cont	4074	169	2166	130	0	6,539
	19/12/2017		157	7Q-	210	9	112	7	0	338
			157	14B-	263	11	140	8	0	422
07/2017	15/08/2017	502071017000980		Cont	8722	362	4640	278	200	14,202
	07/10/2017		53	7Q-	152	6	81	5	3	247
			53	14B-	63	3	34	2	1	103
07/2017	15/08/2017	502191217007206		Cont	4074	169	2166	130	0	6,539
	19/12/2017		126	7Q-	169	7	90	5	0	271
			126	14B-	211	9	112	7	0	339
08/2017	15/09/2017	502071017000978		Cont	8722	362	4640	278	200	14,202
	07/10/2017		22	7Q-	63	3	34	2	1	103
			22	14B-	26	1	14	1	1	43
08/2017	15/09/2017	502191217007677		Cont	5641	234	2999	180	0	9,054
	19/12/2017		95	7Q-	176	7	94	6	0	283
			95	14B-	147	6	78	5	0	236
09/2017	15/10/2017	502191217007675		Cont	14363	596	7639	458	200	23,256
	19/12/2017		65	7Q-	307	13	163	10	4	497
			65	14B-	256	11	136	8	4	415
10/2017	15/11/2017	502191217007674		Cont	16738	694	8902	534	200	21,068
	19/12/2017		34	7Q-	187	8	100	6	2	303
			34	14B-	78	3	41	2	1	125
11/2017	15/12/2017	502191217007673		Cont	17445	724	9277	556	200	28,202
	19/12/2017		4	7Q-	23	1	12	1	0	37
			4	14B-	10	0	5	0	0	15
12/2017	15/01/2018	502160118015939		Cont	17445	724	9277	556	200	28,202
	16/01/2018		1	7Q-	6	0	3	0	0	9
			1	14B-	2	0	1	0	0	3
02/2018	15/03/2018	502180418003275		Cont	15761	654	8383	503	200	25,501
	18/04/2018		34	7Q-	176	7	94	6	2	285
			34	14B-	73	3	39	2	1	118
03/2018	15/04/2018	502180418004979		Cont	15879	650	8449	506	200	25,684
	18/04/2018		3	7Q-	16	1	8	0	0	25
			3	14B-	7	0	3	0	0	10
				TOTAL (7Q)-	2,572	169	844	84	29	1477
				TOTAL (14B)-	1,766	53	19	19	19	1884


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 37 B.H. Road, Chennai - 600 014.

04/2018	15/05/2018	502010418002023	Cont	15013	623	7983	478	296	24,253
	01/06/2018		7Q-	84	1	45	3	1	136
			14B-	35	1	19	1	0	56
05/2018	15/06/2018	502180718000186	Cont	13727	503	7087	420	296	21,359
	18/07/2018		7Q-	145	6	77	5	3	219
			14B-	60	3	32	2	1	98
06/2018	15/07/2018	502180718000185	Cont	13580	563	7222	433	296	21,988
	18/07/2018		7Q-	13	1	7	0	0	21
			14B-	6	0	3	0	0	11
07/2018	15/08/2018	502150918049415	Cont	9663	308	5139	308	200	15,418
	15/09/2018		7Q-	98	3	52	3	2	138
			14B-	41	1	22	1	1	64
08/2018	15/10/2018	502151218047099	Cont	9663	308	5139	308	200	15,418
	15/12/2018		7Q-	194	6	103	6	4	211
			14B-	161	5	86	5	3	190
09/2018	15/11/2018	502151218041225	Cont	9663	308	5139	308	200	15,418
	15/12/2018		7Q-	95	3	51	3	2	138
			14B-	40	1	21	1	1	64
10/2019	15/03/2019	502170319002356	Cont	5484	175	2916	175	0	8,295
	17/03/2019		7Q-	4	0	2	0	0	8
			14B-	2	0	1	0	0	3
11/2019	15/04/2019	502150619029608	Cont	2350	75	1250	75	0	3,750
	15/06/2019		7Q-	47	2	25	2	0	74
			14B-	39	1	21	1	0	61
TOTAL (7Q)-:				3,252	148	1,731	106	40	15,277
TOTAL (14B)-				2,150	90	1,143	64	25	13,771

14B - 2150 90 1143 64 25
 paid - 1177 47 625 36 14
 Bal 973 43 518 28 11 - 1573k

7Q - 3252 148 1731 106 40
 paid - 1763 73 939 57 21
 Bal - 1489 75 792 49 19 - 2424k

जी. दिनेश
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 Assistant P.F. Commissioner
 Employees' Provident Fund Organisation
 37, R.H. Road, Chennai - 600 014

EMPLOYEES' PROVIDENT FUND ORGANISATION

NO. 37, ROYAPETTAH HIGH ROAD, OPPOSITE SWAGATA HOTEL, CHENNAI, 600014

ARTICLE 14B UNDER SECTION 8 OF THE EMPLOYEES' PROVIDENT FUNDS AND MISCELLANEOUS PROVISIONS ACT, 1952

RRC No. TNMASI3A50/0050038/22/05/2017/514/35

Dated: 22/05/2017

To

The Recovery Officer
Regional office, CHENNAI

That the sum of Rs. 42/- which is due from M/S. INSPAN INFOTECH PVT LIMITED, TNMAS0050038000 against the account of the said company 14B interest account related remittance of E.P.F., E.P.S., E.D.L.I. Dues. (as per the details in the attached sheet) is in arrears. With reference to the provisions of the Section 8B(2) of the EPF & MP Act, 1952 (Amendment 1988), you are requested to recover the same in accordance with the provisions of the said Act.

Yours faithfully,

[Signature]
22/5/17
Authorized Officer

Copy to

M/S. INSPAN INFOTECH PVT LIMITED, 6, BISHOP CANTONMENT AVENUE SOUTH, 6 BISHOP CANTONMENT, CHENNAI - 600004, for information.
The Revenue Recovery Certificate is being forwarded to the Recovery officer, CHENNAI for recovery of the amount of Rs. 42/- in Annexure A from your establishment.

Yours faithfully,

[Signature]
22/5/17
Authorized Officer

ANNEXURE - A

DETAILS OF DUES FOR PERIOD FROM 04/2015 TO 03/2016 (02/2016)

	14B	70	Total
A/c	143	70	
A/c 1	8	18	26
A/c 2	0	1	1
A/c 10	4	10	14
A/c 21	0	1	1
A/c 22	0	0	0
Total	12	30	42

[Signature]
22/5/17

[Signature]
22/5/17

[Signature]

जी. दिनेश
G. DHINESH

सहायक भ.नि. आयुक्त
Assistant PF Commissioner
Employees' Provident Fund Organisation
37, R.F. Road, CHENNAI - 600 014.

dt - 8-4-2024

Subj: Recovery of arrears due
 Filing of F/B in M/O MS.
 INSPAN INFOTECH (P) LTD,
 TN | 50038 reply reg. -

Ref: VO, TN | 50038 | DIV-14 | Recovery |
 NCLT | 2021, dt - 7-4-2021.

with reference to the above, It is informed that after the introduction of ECR through on line mode, account section does not have any F/B A statement from the establishment. However, the short/excess statement generated from the module establishment Ledger is enclosed here with for reference. contribution recd up to only 2/2019.

Alc No. 1	Alc No. 10	Alc No. 2	Alc No. 21	Alc No. 22
248692	-41028	-5589	-2534	-50
EE	ER			

-163000 + 85692 =

Asst. P. F. Commissioner

(Account) जी. दिनेश
 G. DHINESH

To
 APF (Recovery)
 Regional office
 Chennai (South)

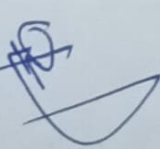
Previous Year Adjustments	NA	AC 01 (EE)	AC 01 (ER)	AC 10	AC 100	AC 21	AC 22	Ytd
Total Previous Year Adjustments	0	0	0	0	0	0	0	0
Short/Excess Remin (Pre Year)	-163000	85692	-41028	558	0	0	0	0
3A								
Total 3A	4/2019	1800	850	1250	75	75	0	3750
Total Dues		-1800	-560	-1250	-75	-75	0	-3750
Challenges	3/2019	CRN-502150816028808	1800	550	1250	75	0	3750
Total Deposits		1900	550	1250	75	75	0	3750
Short/Excess Remin (Current Year)		-163000	85692	-41028	5589	2504	50	-28608

Note: For Back Period Updation of Annual Accounts: (Annexure-A)
For Current Open Transaction: (Annexure-B)

Note: Negative balance only to be taken as short remittance.

- Alc 01 (EE) - -163000
- Alc 10 - -41028
- Alc 2 - -5589
- Alc 21 - -2534
- Alc 22 - -50

Total -2122019


 श्री. दिनेश
 G. DHINESH
 सहायक म. नि. आयुक्त
 Assistant P.F. Commissioner
 Employees' Provident Fund Organisation
 37, R.H. Road, Chennai - 600 014.