



कर्मचारी भविष्य निधि संगठन  
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)  
**EMPLOYEES' PROVIDENT FUND ORGANISATION**  
(Ministry of Labour & Employment, Govt. of India)  
मुख्य कार्यालय / Head Office  
भविष्य निधि भवन, 14-भोकाजी कामा प्लेस, नई दिल्ली-110 066.  
Bhavishya Nidhi Bhawan, 14, Bhikaiji Cama Place, New Delhi - 110 066.

**Through Web Circulation only**

**No. Coord./4 (6) 2003/ clarification/ Vol. III Dated: 02.12.2011** 02 DEC 2011

To

All Addl. C.P.F.Cs (Zones),  
All Regional P.F. Commissioners/ OICs,  
In- charge of Regions/ SRO.

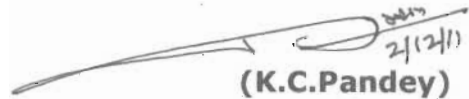
**Sub.: Circular No. Coord/4(6)2003/clarification/Vol.II/7394 dt. 23<sup>rd</sup> May, 2011 , Splitting of Minimum Wages for the purpose of PF contribution not permissible.  
- kept in abeyance.**

Sir,

The circular no. Coord. / 4 (6) 2003/ clarification / Vol. -II/ 7394 dated 23.05.2011 regarding splitting of minimum wages for the purpose of PF contribution is kept in abeyance in view of the verdict of Hon'ble High Court of Punjab and Haryana in the matter of LPA No. 1139 of 2011(O&M) Assistant Provident Fund Commissioner Vs M/s G4S Security Services(India) Ltd. & Another till out come of the SLP (C) No. 20085/ 2011 filed by EPFO against the above decision of High Court of Punjab & Haryana.

(This issues with the approval of CPFC)

Yours faithfully

  
21/12/11

**Addl. Central P.F. Commissioner (Compliance)**

**Copy to:**

1. CVO/ FA & CAO / All Addl. CPFCs (HO)
2. Director, NATRSS
3. All RPFCs of the Head Office
4. All Zonal Training Institute / Vigilance Directorates/ Audit Parties
5. All APFC/ SO, Head Office
6. Web Administrator for web upload.