

"Excluded Employee means -

[i] an employee who, having been a member of the fund, withdrew the full amount of his accumulations in the Fund under clause [a] or [c] of sub-paragraph [1] of paragraph 69

[ii] an employee whose pay at the time he is otherwise entitled to become a member of the Fund, exceeds [six thousand and five hundred rupees] per month

Explanation - "Pay" includes basic wages with [dearness allowance, retaining allowance [if any] and cash value of food concession admissible thereon

IV] an apprentice

Explanation - An apprentice means a person who, according to be certified standing orders applicable to the factory or establishment, is an apprentice or who is declared to be an apprentice by the authority specified in this behalf by the appropriate Government.

Hence, the commissions paid to them is not Basic wages and /or Dearness Allowance as per section 2[b] of the Act. There is no basic wages in this case. Under these circumstances, the establishment is not liable to pay the PF dues on the commissions paid to the pigmy deposit collectors engaged by them as contractor by an mutual agreement which is completely different from staff & other employees.

ORDER

Now, I K.L.Goyal , Regional PF Commissioner [I] Mumbai - I Bandra as empowered u/s 7A of the EPF & MP Act, 1952 and its allied schemes & on the basis of arguments reports/deposition, documents, explanation, clarification relevant court decisions etc given during proceedings which are also placed on record, and after applying my mind keeping in view long pendency of this case and all other circumstances prevailing in this case & considering those judiciously hereby **ORDER** that ; The establishment has rightly contended as the Pigmy deposit collectors does not fall under the definition u/s 2[f] of the EPF Scheme 1952 and also keeping in view the High Court/Supreme Court decisions in the similar cases.

Hence, pigmy deposit collectors in this case are not liable for any contributions to be made by themselves as well as by employer by virtue of nature of the work assigned to them etc. No assessment is made in this case.

It is further ordered that the establishment has claimed as deposited Rs.4,57,750/- as per the direction of the Hon'ble EPF Appellate Tribunal on