

RCS/PLG/J/EPF Dues/Settlement/2026 / 221
Government of Puducherry
Co-operative Department (Planning Section)
V.V.P.Nagar, Thattanchavady Post, Puducherry-605 009.

Puducherry dated 16.10.2026

CIRCULAR

- Sub:** Co-operative Societies – EPFO – “VISHWAS, 2026” – One-time dispute resolution scheme for settlement of EPF damages – Examination of eligibility and taking necessary action – Reg.
- Ref:** Letter dated 09.07.2026 of the Additional Central Provident Fund Commissioner (Compliance), EPFO.

It is informed that the Employees' Provident Fund Organisation (EPFO), Government of India, has introduced “VISHWAS, 2026”, a one-time dispute resolution scheme for settlement of disputes relating to damages/penalty under Section 14B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 and/or Section 128 of the Code on Social Security, 2020. The Scheme has been notified vide G.S.R. 525(E) dated 29.06.2026 and will remain in force for six months, i.e. up to 28.12.2026.

The Scheme provides an opportunity to eligible establishments to settle pending cases relating to EPF damages at reduced rates, subject to the conditions prescribed under the Scheme. It covers, among others, cases where:

- Proceedings under Section 14B are pending;
- Orders have already been passed but the damages have not been fully paid;
- Notices have been issued and final orders are pending; and
- Certain eligible defaults have occurred but notice has not yet been issued.

In respect of eligible defaults relating to the period prior to 14.06.2024, the damages may be recalculated at the concessional rates prescribed under the Scheme, subject to the applicable conditions.

The Scheme also provides that the applicable interest under Section 7Q of the EPF Act / Section 127 of the Code on Social Security, 2020, as applicable, shall be fully paid before submission of the application. The applicant is also required to furnish an undertaking regarding not pursuing any further appeal in respect of the dispute settled under the Scheme.

All Cooperative Societies under the control of the Registrar of Cooperative Societies are, therefore, directed to examine their EPF records and ascertain whether they have any pending case or eligible case relating to EPF damages which may be covered under the VISHWAS, 2026 Scheme. The Societies shall contact the concerned EPFO authority and confirm their eligibility under the Scheme and, wherever eligible, take necessary action within the prescribed time limit. The Societies are advised to take immediate necessary action, wherever applicable, as the Scheme will remain operational only up to 28.12.2026.

All Cooperative Societies shall furnish the following details to this Department:

Sl. No.	Details to be furnished
1.	Whether any case relating to EPF damages under Section 14B / Section 128 is pending
2.	Amount of damages involved, if any
3.	Present status of the case
4.	Whether the case is eligible under VISHWAS, 2026
5.	Action taken by the Society

The President/Administrator/Chief Executives of the society shall furnish the above information or a NIL report, if there is no such pending or eligible case to this Office, **within 7 days from the date of receipt of this Circular**, so as to enable to monitor this matter.

This may be treated as urgent.

Digitally signed by
Mohan Kumar D
Date: 16-10-2026
15:13:15

(D. MOHAN KUMAR)
REGISTRAR OF CO-OPERATIVE SOCIETIES

To

The President/ Administrator/ Managing Director/ Special Officer,

All Apex/ Central/ Primary Co-operative Societies functioning in Puducherry/ Karaikal/ Mahe/ Yanam regions.

Copy to:

1. The Director, Directorate of Fisheries & Fishermen Welfare, Puducherry.
2. The Dairy Development Officer, Co-operative Department, Puducherry.
3. The Deputy Registrar –Credit/ Consumers/ Handlooms/ Housing/ Audit.
4. The Deputy Registrar, Karaikal/Mahe
5. The Co-operative Officer, Yanam
6. Web Editor, Cooperative Department, Puducherry
7. Stock file 2026.

For information and
necessary follow up
action please.