



EMPLOYEES' PROVIDENT FUND OFFICERS' ASSOCIATION
EMPLOYEES' PROVIDENT FUND ORGANISATION
MINISTRY OF LABOUR AND EMPLOYMENT, GOVT. OF INDIA
Regional Office, Sham Nagar, Near General Bus Stand, Ludhiana – 141001 (Punjab)

(Regn. No. 33/2015)

Phone: 0161-2440559, 9655565892
Fax: 0161-2402206
WhatsApp: EPF Officers' Association (9655565892)
PAN: AAAAE7689J

Email: epfooa@gmail.com
Web: www.epfoa.in
Facebook: Epfoa India
Twitter: @epfoaindia

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December 11th, 2025

To,

**Shri Ramesh Krishnamurthi, IRS
Central P.F. Commissioner,
Employees' Provident Fund Organisation,
New Delhi 110023**

Subject: Urgent action required regarding systemic compliance failures highlighted by fatal fire at M/s Birch by Romeo Lane Night Club, Goa

Sir,

Firstly, on behalf of EPF Officers fraternity, I extend my congratulations & best wishes on your empanelment as Secretary to Government of India.

2. Vide this letter we seek your kind indulgence to address the profound systemic & systematic compliance failures recently exposed by the tragic fire accident that occurred at the Birch by Romeo Lane Night Club in Goa on December 7, 2025, which resulted in the death of 25 people.

3. It has been learnt that out of the 25 deceased persons, 5 were tourists and the remaining 20 were employees of that night club. The establishment, registered as M/s BEING GS HOSPITALITY GOA ARPORA LLP with EPF Code GAGOA3635074000, is reported to have been defaulting on EPF contributions since its coverage, failing to pay any EPF dues for

its employees. Furthermore, while the owners are absconding, the establishment holds another EPF Code (DLCPM2697829000) where contributions are being paid for only three persons, none of whom matches the names of the 20 deceased employees.

4. As per information available in public domain, the names and reported home states/countries of the deceased staff and tourists are listed below:

Name	Home State/Country	Employee/Tourist Status
Mohit	Jharkhand	Employee
Pradeep Mahto	Jharkhand	Employee
Binod Mahto	Jharkhand	Employee
Rahul Tanti	Assam	Employee
Satish Singh	Uttarakhand	Employee
Manojit Mal	Assam	Employee
Churna Bahadur Pun	Nepal	Employee
Surender Singh	Uttarakhand	Employee
Subhash Chetri	Darjeeling, West Bengal	Employee
Jitendra Singh	Uttarakhand	Employee
Sumit Negi	Uttarakhand	Employee
Manish Singh	Uttarakhand	Employee
Vivek Katwal	Nepal	Employee
Sabin	Nepal	Employee
Sunil Kumar	Uttar Pradesh	Employee
Digambar Patir	Assam	Employee
Rohan Singh	Uttar Pradesh	Employee
Dominic	Maharashtra	Employee
Manoj Jora	Maharashtra	Employee
Sudeep	Nepal	Employee
Ishaq	Karnataka	Tourist
Saroj Joshi	Delhi	Tourist
Vinod Kumar	Delhi	Tourist
Anita Joshi	Delhi	Tourist
Kamla Joshi	Delhi	Tourist

5. Securing the provident fund, pension and insurance benefits for their families now presents a challenging task for the local EPFO office due to the non-compliance by the establishment.

6. Sir, what we wish to highlight here is that this incident reflects very poorly on the EPFO's current compliance machinery, this is so as the failure is not specific to

this particular establishment or to this particular EPF office. The problem is that at present EPFO has totally given up on statutory compliance functions as mandated by the EPF Act or the Social Security Code. This failure to detect and enforce compliance is linked to significant operational shortcomings:

- Traditional monitoring tools, such as issuing software-based lists of defaulters by HO, issuing of Show Cause Notices and physical inspections, have been severely curtailed (practically stopped) by EPFO. When these traditional methods were stopped it was declared that EPFO shall be using latest technology and big data to formulate new mechanisms to identify and target defaulters. Detailed SOPs on inspection were formulated where lots of technology driven actions were promised.
- However, to-date, no modern, technology-based monitoring tools have been provided as premised in the revised inspection mechanism. Meanwhile, traditional methods, where defaulting establishments were identified based on current compliance and defaulters lists were circulated to field offices for action have been junked.
- The e-inspection system, launched in year 2019, remains ineffective & non-starter. The effectiveness of this system, including the number of notices issued, response filed by establishments and impact on compliance management remains unknown.

7. So now we have effectively created a free-for-all situation where there is no mechanism to systematically identify defaulting establishments on a periodic basis and initiate compliance action. In fact, if an establishment is currently complying under the EPF, it is solely due its inherent law-abiding nature or simply due to inertia. EPFO does not check if an establishment is complying or not, except if there is a specific complaint by an employee or an unfortunate industrial death. This motivates defaulters to continue to default, while it demotivates compliant employers, who must financially compete with such defaulters. Meanwhile, EPFO comes up with schemes from time to time that regularize earlier defaults at almost no cost to such defaulters.

8. Under section 36(1)(va) of the Income Tax Act, the sum representing employees' contribution to PF is allowed as a deduction only if it is paid by the employer to the fund by the "due date" specified under the relevant PF statute (EPF Act requires deposit by the 15th of the following month). If deposited after the 15th,

the entire amount of late-paid employees' PF contribution is disallowed as a business expense for that year and allowable only in the year of actual payment. Furthermore, IPC section 406 (punishment for criminal breach of trust) corresponds to BNS section 316(2). EPF dues deducted not paid are covered under BNS 316(2). So, two Central laws provide for securing EPF dues. But, without actual action, a law is not even worth the paper it's written on. We must activate our compliance machinery to target defaulters to send the message that cost of non-compliance is financially unacceptable.

9. Therefore, we urge you to seriously re-think the existing approach to compliance strategy which is absolutely ineffective. Decisive action must be taken immediately to ensure that the mandate of social security legislation is not diluted:

- a) Equip local EPFO offices with the necessary authority and effective modern tools to efficiently handle all cases of default and non-compliance.
- b) Immediately review and activate the inspection mechanism to make it a transparent and effective tool for proactive compliance monitoring.

10. An active, rule-based compliance machinery would also help us fulfil the government mandate of nation-wide implementation of Pradhan Mantri Viksit Bharat Rozgar Yojana & Employees' Enrolment Scheme, 2025.

11. It is our considered view that only through decisive action can the EPFO ensure that vulnerable workers are protected and their families receive the rightful social security benefits they depend on. Otherwise, this entire exercise to secure EPF rights only when an employee actually dies will continue to make mockery of EPFO's claim of providing social security to our nation's working class.

Yours faithfully,



**[Saurabh Swami]
Secretary-General**

Copy to:

- 1. Hon'ble Chairman, CBT, EPF / Hon'ble Minister for Labour & Employment
- 2. Hon'ble Vice Chairperson, CBT, EPF/ Secretary, Ministry of Labour & Employment, Govt. of India
- 3. Hon'ble Members, CBT, EPF.