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Code on Social Security FAQ: Compliance & Recovery



FAQ (1/12)



Sl no.	Point of Discussion	Response	Relevant Clauses
1	Whether inquiries initiated u/s 7A prior to 21/11/2025 can continue after the notification of CoSS	• Yes, the proceedings shall continue. • However, the inquiries must be concluded within 2 years i.e. by 20/11/2027.	• Section 164(2)(a) and Section 164(3) of the CoSS • Section 6 of the General Clauses Act • Third Proviso to the Section 125(2) of CoSS
2	Whether inquiries initiated u/s 7A prior to 21/11/2025 can continue after the notification of CoSS if it deals with period prior to 5 years	• Yes, the proceedings shall continue. • However, the inquiries must be concluded within 2 years i.e. by 20/11/2027. The powers of inquiry/assessing officers shall be drawn from Section 7A of the EPF and MP Act and Section 125 of CoSS	• Section 164(2)(a) and Section 164(3) of the CoSS, • Section 6 of the General Clauses Act, • Third Proviso to the Section 125(2) of CoSS



FAQ (2/12)



Sl no.	Point of Discussion	Response	Relevant Clauses
3	Whether new inquiries can be initiated u/s 7A of the Act	• Yes, till such time as EPF and MP Act is repealed. • However, no inquiry can be initiated for applicability or default for period prior to 5 years from the date of such initiation. • Only on notification of authorised officers, Inquiry can be initiated under Section 125 of CoSS.	• Proviso to Section 125(1)
4	What will be the status of ongoing assessments/inquiries u/s 7B and 7C, can they be continued?	• Yes. • However, the inquiries must be concluded within 2 years i.e. by 20/11/2027.	• Third Proviso to the Section 125(2) of CoSS • Section 6 of the General Clauses Act.



FAQ (3/12)



Sl no.	Point of Discussion	Response	Relevant Clauses
5	Whether any new matter can be initiated u/s 7B/7C (Review/Escaped Amount)	No matter for review/escaped amount can be initiated since there is no corresponding provision in CoSS.	-
6	What will be the status of ongoing inquiry u/s Section 14B? Whether new inquiry for levy damages can be initiated	- Authorised officer for initiating inquiry under damages can be taken as APFC, RPFC, ACC, as was notified in gazette on 29th October, 2025. - However, it is recommended that a fresh notification u/s 128 be issued at the earliest to be on firm legal ground.	- Section 164(2)(a) and Section 164(3) of the CoSS - Section 6 of the General Clauses Act



FAQ (4/12)



Sl no.	Point of Discussion	Response	Relevant Clauses
7	What will be the status of levy u/s 7Q? Whether interest can be charged u/s 127 of CoSS?	- For period prior to 21st November, 2025 the levy to be as charged at such rate (12% S.I) as mentioned in EPF and MP Act, 1952 - For period after 20th November, 2025 Levy u/s 127 of CoSS can be charged after notification of the rate by the Central Government.	- Section 164(2)(a) and Section 164(3) of the CoSS - Section 6 of the General Clauses Act - Section 127 of the CoSS - Section 7Q of the EPF and MP Act.
8	Whether new inspections can be allotted through SS portal?	Inspections can be allotted only after Inspection Scheme u/s 122(2) and appointment, jurisdiction of Inspectors cum Facilitators(ICF) u/s 122(1) and 122(3) is notified by Central Government.	



FAQ (5/12)



Sl no.	Point of Discussion	Response	Relevant Clauses
9	Whether recovery proceedings can continue?	• All actions can Continue till such time as the EPF and MP Act is repealed. • After the repeal, Recovery Officers notified under EPF and MP Act, 1952 can continue to act on all provisions of recovery for the existing recovery matters. • For Section 131(corresponding to Section 8F of the Act) of CoSS, separate notification is to be issued by the Social Security Organisation(Central Board) at the earliest under the said section. • However, it is recommended that a fresh notification u/s 2(68) be issued at the earliest to be on firm legal ground.	• Section 164(2)(a) and Section 164(3) of the CoSS • Section 6 of the General Clauses Act



FAQ (6/12)



Sl no.	Point of Discussion	Response	Relevant Clauses
10	What would be the wages in the ongoing 7A enquiries? Whether it will be governed by the EPF Act, 1952 or the CoSS?	- For all ongoing inquiries under Section 7A that pertain to periods prior to the repeal of the EPF & MP Act, 1952, the definition of wages applicable shall be the definition contained in the EPF & MP Act, 1952 and the Schemes framed thereunder, including judicial interpretations - Only for periods after the repeal of the EPF & MP Act, 1952, and only after notification of the new Schemes under Sections 148–150 of the CoSS, will the definition of “wages” under Section 2(zzl) of the CoSS apply for assessment or inquiry.	- Section 164(2)(a) and Section 164(3) of the CoSS - Section 6 of the General Clauses Act



FAQ (7/12)



Sl no.	Point of Discussion	Response	Relevant Clauses
11	Who would be the Authorized Officer to Conduct Ongoing Enquiries under Section 7A of the EPF Act?	- For all ongoing inquiries under Section 7A of the EPF & MP Act, 1952, the same officers who were authorised under the EPF Act prior to 21.11.2025 shall continue to exercise jurisdiction. These officers were already empowered through notifications issued under the EPF & MP Act, 1952 and, by virtue of the saving provisions, retain that authority for all pending 7A matters, even after the CoSS comes into force. - Only for new inquiries under Section 125 of the CoSS will the Central Government need to issue a fresh notification of authorised officers	- Section 164(2)(a) and Section 164(3) of the CoSS - Section 125 of the CoSS - Section 6 of the General Clauses Act



FAQ (8/12)



Sl no.	Point of Discussion	Response	Relevant Clauses
12	.Whether a New Notification Is Required for Ongoing 7A Enquiries?	A new notification is not required for continuing the ongoing inquiries under Section 7A of the EPF & MP Act, 1952. This is because Section 6 of the General Clauses Act, 1897 expressly preserves ongoing proceedings, existing rights and liabilities, and the powers of authorities under a repealed Act, unless the new Act indicates a contrary intention. Section 164(2)(a) and 164(3) of the CoSS explicitly save all existing inquiries, all actions taken under the repealed Act, and the authority of officers already empowered under the EPF Act. The ongoing 7A inquiries must therefore continue as if the EPF Act had not been repealed, including with the same authorised officer.	- Section 164(2)(a) and Section 164(3) of the CoSS - Section 6 of the General Clauses Act



FAQ (9/12)



Sl no.	Point of Discussion	Response	Relevant Clauses
13	.Whether for New Inquiries under Section 125 of the CoSS — Authorized Officer has to be notified?	• New inquiries under Section 125 of the CoSS can be initiated only by officers specifically notified under the said provision. The earlier authorisations issued under Section 7A of the EPF & MP Act, 1952 do not automatically extend to CoSS inquiries. Therefore, a fresh notification is required from the Central Government designating authorised officers under Section 125 before any new inquiry can be validly initiated.	• Section 164(2)(a) and Section 164(3) of the CoSS • Section 125(1) of the Coss • Section 6 of the General Clauses Act



FAQ (10/12)



Sl no.	Point of Discussion	Response	Relevant Clauses
14	.Jurisdiction of Authorized Officers for Ongoing 7A Inquiries?	• The jurisdiction of authorized officers for ongoing 7A inquiries shall remain the same as the jurisdiction assigned to them under the EPF & MP Act, 1952 and the administrative orders of EPFO. • By virtue of Section 6 of the General Clauses Act and Section 164(2)(a) & 164(3) of the CoSS, the territorial and functional jurisdiction of these officers continues unchanged until completion of the inquiry. • No fresh notification of jurisdiction is required for ongoing inquiries	• Section 164(2)(a) and Section 164(3) of the CoSS • Section 6 of the General Clauses Act. • Existing EPFO notifications/administrative orders allocating jurisdiction under the EPF Act



FAQ (11/12)



Sl no.	Point of Discussion	Response	Relevant Clauses
15	Are Notices Under CoSS Required for Ongoing 7A Inquiries?	Notices under the Code on Social Security, 2020 are not required and not permissible for ongoing 7A inquiries. All such notices must continue to be issued under the EPF & MP Act, 1952, in accordance with the original 7A procedure, until the inquiry is concluded.	- Section 164(2)(a) and Section 164(3) of the CoSS - Section 6 of the General Clauses Act. - Section 7A, EPF & MP Act, 1952



FAQ (12/12)



Sl no.	Point of Discussion	Response	Relevant Clauses
16	As per section 125(2) of the CoSS the inquiry u/s 125(1) as far as practicable shall be held on day to day basis and endeavour shall be made to ensure that the inquiry is concluded within a period of two years.	Enquiry u/s 125(1) to be held on a regular basis(weekly) and must be concluded within 2 years.	Section 125(2) of the CoSS.



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Section 125 (1)



125. (1) The Central Government may, by notification, authorise, such officers of the Central Board or the Corporation, as the case may be, not below the rank of Group 'A' officer of that Government, to function as the Authorised Officers for the purposes of Chapter III or Chapter IV, as the case may be, who may, by order—

(a) in a case where a dispute arises regarding the applicability of Chapter III or Chapter IV, as the case may be, to an establishment, decide such dispute; and

(b) determine the amount due from any employer under any provision of Chapter III or Chapter IV, as the case may be, or the schemes, or rules, regulations made under such Chapter; and

(c) for any of the purposes relating to clause (a) and clause (b), conduct such inquiry, as he may deem necessary for such purposes:

Provided that no proceeding under this sub-section shall be initiated after the expiry of the period of five years from the date on which the dispute referred to in clause (a) is alleged to have been arisen or, as the case may be, the amount referred to in clause (b) is alleged to have been due from an employer.



Section 125(2)



(2) Notwithstanding anything contained in the Code of Civil Procedure, 1908, the inquiry under sub-section (1), as far as practicable, shall be held on day-to-day basis and endeavour shall be made to ensure that the inquiry is concluded within a period of two years:

Provided that where the inquiry is not concluded within the said period of two years, the Authorised Officer conducting such inquiry shall record the circumstances and reasons for not having concluded so and submit the circumstances and reasons so recorded to the Central Provident Fund Commissioner or the Director General of the Corporation, as the case may be, or such other officer authorised by him in this behalf:

Provided further that the Central Provident Fund Commissioner or the Director General of the Corporation, as the case may be, after considering the circumstances and the reasons which have been submitted by the Authorised Officer may grant an extension for a period up to one year to conclude the said inquiry:

Provided also that the inquiries which are pending immediately before the date of commencement of this Code shall be concluded by the Authorised Officer within a period not exceeding two years from the date of such commencement.



Section 125 (3) & (4)



(3) The Authorised Officer conducting the inquiry under sub-section (1) shall, for the purposes of such inquiry have the same powers as are vested in a court under the Code of Civil Procedure, 1908, for trying a suit in respect of the following matters, namely:—

- (a) enforcing the attendance of any person or examining him on oath;
- (b) requiring the discovery and production of documents;
- (c) receiving evidence on affidavit; and
- (d) issuing commissions for the examination of witnesses,

and any such inquiry shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purpose of section 196 of the Indian Penal Code.

(4) No order shall be made under sub-section (1), unless the employer concerned is given a reasonable opportunity of representing his case.



Section 125 (5)



(5) Where the employer, employee or any other person required to attend the inquiry under sub-section (1) fails to attend such inquiry without assigning any valid reason or fails to produce any document or to file any report or return when called upon to do so by the Authorised Officer conducting the inquiry, such inquiry officer may decide the applicability of the relevant provisions of this Code or determine the amount due from any employer, as the case may be, on the basis of the evidence adduced during such inquiry and other documents available on record.



Section 125(6) & (7)



(6) Where an order under sub-section (1) is passed against an employer *ex parte*, he may, within three months from the date of communication of such order, apply to the Authorised Officer for setting aside such order and if the Authorised Officer is satisfied that the show cause notice was not duly served or that such employer was prevented by any sufficient cause from appearing when the inquiry was held, the Authorised Officer shall make an order setting aside his earlier order and shall appoint a date for proceeding with the inquiry:

Provided that no such order shall be set aside merely on the ground that there has been an irregularity in the service of the show cause notice if the Authorised Officer is satisfied that the employer had notice of the date of hearing and had sufficient time to appear before the Authorised Officer.

Explanation.—Where an appeal has been preferred under this Code against an order passed *ex parte* and such appeal has been disposed of otherwise than on the ground that the appellant has withdrawn the appeal, no application shall lie under this sub-section for setting aside the *ex parte* order.

(7) No order passed under this section shall be set aside on any application under sub-section (6) unless notice thereof has been served on the opposite party.



Section 164(2)(a)



(2) Notwithstanding such repeal,—

(a) anything done or any action taken under the enactments so repealed including any rule, regulation, notification (including the notifications issued by the States), scheme, appointment, order or direction made thereunder or any benefit provided or given under any provision of such enactments, rules, regulations, notifications or schemes made thereunder for any purpose shall be deemed to have been done or taken or provided for such purpose under the corresponding provisions of this Code including any rule, regulation, notification, scheme, appointment, order or direction made thereunder and shall be in force to the extent they are not contrary to the provisions of this Code including any rule, regulation, notification, scheme, appointment, order or direction made thereunder till they are repealed under the corresponding provisions of this Code including any rule, regulation, notification, scheme, appointment, order or direction made thereunder by the appropriate Government;



Section 164(3)



(3) Without prejudice to the provisions of sub-section (2), the provisions of section 6 of the General Clauses Act, 1897 shall apply to the repeal of such enactments.



Section (6) of THE GENERAL CLAUSES ACT, 1897



6. Effect of repeal.—Where this Act, or any ⁴[Central Act] or Regulation made after the commencement of this Act, repeals any enactment hitherto made or hereafter to be made, then, unless a different intention appears, the repeal shall not--

(a) revive anything not in force or existing at the time at which the repeal takes effect; or

(b) affect the previous operation of any enactment so repealed or anything duly done or suffered thereunder; or

(c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any enactment so repealed; or

(d) affect any penalty, forfeiture or punishment incurred in respect of any offence committed against any enactment so repealed; or

(e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if the repealing Act or Regulation had not been passed.