सत्यमेव जयते

कर्मचारी भविष्य निधि संगठन

Employees Provident Fund Organisation

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

(MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA)

मुख्य कार्यालय/Head Office

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No. Compliance/AnnAcPlan/2022-23/RationalizationofECR-Part(1)/e-704368/24 Dated: 13.10.2026

13 OCT 2026

CIRCULAR

Subject: Extension of the due date for filing of Electronic Challan-cum-Return (ECR) and remittance of statutory contributions for the wage month of September, 2026, up to 31.10.2026 – reg.

Consequent upon the revision of the wage ceiling limit with effect from 17.09.2026, establishments covered under the Code on Social Security, 2020, and the Schemes framed thereunder have been required to undertake consequential changes in their payroll systems and related statutory compliance processes to ensure appropriate computation of wages and determination of provident fund and allied statutory contributions.

2. Multiple representations have been received from employers, establishments and other stakeholders highlighting the difficulties encountered in preparation and submission of the Electronic Challan-cum-Return (ECR). The representations have, inter alia, brought to notice the fact that the aforesaid revision, having come into effect during the wage month of September, 2026 w.e.f. 17.09.23026, has necessitated corresponding modifications in the pay-bills, payroll configurations, employee-wise contribution calculations and other related records maintained by establishments. Employers have reported that the implementation of the revised wage ceiling, together with the consequential changes required in their payroll and statutory compliance systems, has posed considerable technical, operational and administrative challenges for them, particularly in respect of the wage month of September, 2026.

3. The difficulties so represented are consequential to the implementation of the revised wage ceiling from mid-September and the adjustments required to be undertaken by establishments for ensuring correct computation and remittance of statutory contributions. The matter has, accordingly, been considered in view of the need to facilitate orderly compliance with the applicable statutory provisions, provide reasonable time to establishments to complete the requisite payroll revisions and for them to resolve the reported technical and operational impediments, while ensuring the proper discharge of statutory obligations under the Act and the Schemes framed thereunder.

4. In exercise of the powers conferred upon the Central Provident Fund Commissioner under the second proviso to paragraph 28(3) of the Employees' Provident Funds Scheme, 1952, and having regard to the representations received and the circumstances stated hereinabove, the competent authority has decided to extend the due date for filing the Electronic Challan-cum-Return (ECR) and remittance of the corresponding statutory contributions for the wage month of September, 2026, from 15.10.2026 to 31.10.2026.

5. Accordingly, establishments shall be permitted to file the ECR and remit the corresponding statutory contributions for the wage month of September, 2026, on or before 31.10.2026, subject to compliance with the applicable provisions of the Code and the Schemes framed thereunder.

6. It is further clarified that, the aforesaid extension shall be confined exclusively to the filing of ECR and remittance of statutory contributions for the wage month of September, 2026. It shall not be construed as a general extension of statutory timelines for any other wage month, nor shall it dispense with any other obligation arising under the Act or the Schemes framed thereunder.

7. All field offices are advised to take note of the above extension and ensure that the establishments under their respective jurisdictions are duly informed. Necessary action may also be taken to facilitate compliance by establishments in accordance with the provisions of this circular.

(This issues with the approval of the CPFC.)

13/10/26.

(P. B. Verma)
Additional Central Provident Fund Commissioner (Compliance)

To:

1. FA & CAO
2. CVO
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