



कर्मचारी भविष्य निधि संगठन  
Employees' Provident Fund Organisation

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)  
(Ministry of Labour & Employment, Govt. Of India)  
मुख्य कार्यालय / Head Office

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No. WSU/6(1)2016/Finance Bill 2016/IT

Date: 23.08.2016

To

12859

23 AUG 2016

All ACCs (Zones)  
All RPFC/OICs of  
ROs/SROs.

**Sub: Deduction of income tax (TDS) on provident fund withdrawal – Instructions thereof.**

**Ref:** 1) Head Office circular No. WSU/6(1)2011/IT/Vol-IV/5931 dt. 21.05.2015 (at Sl. No. 110 of 'Office orders & circulars' for 2015-16)  
2) Head Office circular No. WSU/6(1)2016/Finance Bill 2016/IT/4376 dt 30.05.2016 (at Sl. No. 109 of 'Office orders & circulars' for 2016-17)

Sir/Madam,

Please refer to the above referred circulars of Head Office.

- In para 5 of Head Office circular dated 21.05.2015 cited at (1) above, it was instructed that in the cases of provident fund withdrawal (Form-19) wherever TDS has to be deducted @10%, the same may be approved on Form-19 by the APFC (Accounts) and wherever TDS@34.608%, it shall be approved on Form-19 by RPFC level officer.
- The issue has been reviewed at Head Office and it has been decided that henceforth all the cases of TDS (including 10% as well as 34.608%), in the process of settlement of provident fund claims (Form-19), shall be approved by the concerned approver (AO/APFC) of the claim.
- This has approval of Central P.F. Commissioner.

Yours faithfully,

*Sanjay*  
(Sanjay Kumar)  
RPFC-I (F&A)

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