



कर्मचारी राज्य बीमा निगम  
( श्रम एवं रोजगार मंत्रालय, भारत सरकार )  
**Employees' State Insurance Corporation**  
( Ministry of Labour and Employment, Government of India )



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## **The New Amnesty Scheme, 2025**

The Employees State Insurance Corporation in its 196th meeting held on 27.06.2025 has approved the New Amnesty Scheme, 2025:

1. To reduce the number of litigation by providing a mechanism for resolution of disputes outside the court.
2. To earn goodwill of stakeholders and thus enhance the brand image of the Corporation.

Keeping in view above factors, the New Amnesty Scheme 2025 provides the opportunity for the withdrawal of prosecution cases filed u/s 84 and 85 of ESI Act and court cases u/s 75 and 82 of the ESI Act and Article 226 up to 31.03.2025 subject to the following conditions:

### **A. SETTLEMENT OF COURT CASES FILED U/S 75 AND APPEAL U/S 82 OF THE ESI ACT 1948 AND ARTICLE 226 OF THE CONSTITUTION OF INDIA**

#### **i. DISPUTE OF COVERAGE:**

The scheme shall include all cases filed in which the employer has disputed the coverage which may be settled subject to the following conditions:

#### **In case of closed units:**

- Unit is closed for more than 5 years as on 31.03.2025
- Case is pending before Hon'ble Courts for more than 5 years as on 31.03.2025
- No assessment has been made for the period under dispute and litigation up to the date of commencement of Amnesty Scheme 2025
- RD/In charge will initiate action to instruct the counsel to make the statement before Hon'ble Court for withdrawal/settlement in terms of Amnesty Scheme.

#### **Unit closed within 5 years as on 31.03.2025:**

- Employer showing record to substantiate coverage.
- He pays the accepted dues i.e. contribution, interest on the accepted contribution.
- No damages will be claimed.
- In such cases where the assessment has been made on assumed basis, such cases may also be considered provided the employer produces records in support of accepted dues.

#### **In case of running units:**

- If the unit is functioning and the employer produces records to substantiate

his plea regarding non-coverage or coverage from a later date, same may be accepted.

- No damages will be claimed in such cases.

**Note: Cases where the registration has been done by the employer himself by submitting Form-01 on the portal (SSP/ESIC) will be excluded from the Amnesty Scheme.**

**ii. DISPUTE OF CONTRIBUTION:**

This Scheme shall also include cases in which the employer has disputed the determination of contribution under section 45A or under section 45AA or recovery of contribution, in the Employees' State Insurance Court, u/s 75 of the ESI Act, made the appeal u/s 82 of the Act or under article 226 of Constitution of India (where substantial question of law is not involved), up to 31.03.2025 subject to the fulfilment of the following conditions:

- The employer shall file a petition before the Hon'ble Court where he has raised the dispute and seek permission of Hon'ble Court for out of Court settlement of matter under litigation. If the Court allows, then the matter shall be settled as per the scheme. The employer shall apply for the Amnesty scheme in the proforma prescribed by the corporation.
- The employer shall pay both the Employees' and Employers' share of contribution and interest on the revised amount of as per their records, which he shall produce before the assessing officers, if the contribution has been assessed on assumed wages and he shall comply with other provisions of the Act.
- In case *all the records required for assessment* of contribution are not available with the employer, they shall produce alternative records such as EPFO and Income Tax Record etc. and shall pay the contribution accordingly as per these records.
- However, if the employer is not able to produce any of the records and the assessment has been made in respect of wages other than the wages shown in Regulation 32 Register, he shall pay the contribution which shall be not less than 30% of the assessed amount of contribution. The cases where assessment has already been made as per Hqrs instruction No. P-11/13/97-Ins-IV dated 26.05.2003 or where the contribution has been assessed on actual basis will not fall under the purview of the scheme.
- The employer shall pay Interest as per the revised contribution.
- No damages shall be levied.
- The employer shall also furnish an undertaking to the Corporation to the effect that he/she shall be regular in compliance in the provisions of ESI Act in future or else he/she shall forfeit the right to avail of such amnesty scheme.

**B. CASES WHERE EMPLOYER HAS DISPUTED THE LEVY OF DAMAGES:**

- i. There are cases where employer has disputed levy of damages in the court of law after making payment of contribution and interest. These cases filed up to 31.03.2025 may also be considered for withdrawal with the condition that the employer has to pay 10% (Ten Percent) of the damages as determined by the Corporation. If Employer has gone in Higher Court against the decision of Lower Court, RO/SRO may make a statement before the Hon'ble Court that the Corporation would accept the 10% of the damage amount under the Amnesty Scheme.
- ii. Similarly, where the Corporation has gone in higher Court against the decision of EI Court/High Court, damages as ordered by the lower court should be accepted and the case may be withdrawn by the Corporation after realizing the amount of the damages as ordered by the lower court.

**C. THE SCHEME TO WITHDRAW THE COURT CASES FILED U/S 84, 85, 85A OF THE ESI ACT, 1948**

**1. Case filed against the insured persons under section 84 of the ESI Act for giving wrong declaration/statement resulting in excess payment to him/her may be withdrawn subject to the condition that:**

- a. The entire amount paid in excess to the Insured person is refunded in full by him/her to the Corporation
- b. No Interest will be claimed
- c. An undertaking is also given by Insured Person to the effect that he/she would not give wrong declaration/statement in future
- d. Where the whereabouts of IP is not known and notices cannot be served despite best efforts, all such cases which are pending for more than 5 years shall be withdrawn where the complaints are strictly under the ESI Act.
- e. Cases involving criminal conspiracy and forgery will not be covered under the Scheme.

**2. Cases filed against the employer under section 85 and 85A of the ESI act up to 31, March 2025**

Prosecution cases filed against the employer u/s 85 and 85-A of the ESI Act may be withdrawn subject to the following conditions:

- (i) If the contribution has been assessed on assumed wages, the employer shall pay both the Employees' and Employers' share of contribution along with Interest as per their records, which he shall produce before the assessing officers.
- (ii) In case the relevant records are not available with the employer, they shall produce alternative records such as EPFO and Income Tax Records etc and shall pay the contribution accordingly as per these records.
- (iii) However, if the employer is not able to produce any of the records, he shall pay contribution based on following, in the same order, (i.e. only in cases where the records as per option 'a' is not available, down below alternatives in the same order is to be exercised for assessing dues.):
  - a) The rate of monthly contribution paid for the month prior to the month from which default started.  
OR
  - b) Monthly wages declared in form-01  
OR
  - c) Monthly wages reported by SSO in the Survey Report,  
OR
  - d) Minimum wages applicable in the State/Region
- (iv) The cases where the contribution has been assessed on actual basis will not fall under the purview of the scheme.
- (v) The employer will pay the interest as per the contribution paid by him as per his records.
- (vi) No Damages will be claimed.
- (vii) In all such cases where employer has already deposited both contribution and interest without protest, shall be withdrawn by the Regional Director without waiting any request from the employer.
- (viii) It will be subject to the condition that the employer is regular in compliance or the employer makes the up-to-date compliance of ESIC dues.

**D. THE SCOPE OF THE NEW AMNESTY SCHEME 2025 IS ENHANCED TO INCLUDE CASES AS UNDER:**

**1. Cases filed u/s 85 (a & g)**

There are large numbers of old pending cases which are pending for more than 15 years as on 31, March 2025. In many of such cases the 'dues involved are very meagre as compared to expenditure and manpower involved in handling such cases in court of law. These cases may also be considered for withdrawal subject to the following conditions:

**i) For closed units**

- a. The unit is closed or whereabouts of employers is not known, and,
- b. The outstanding contribution (excluding Interest & Damages) is up to Rs. 25000/-

**ii) For running units**

- a. If unit is functioning, the unit should make up to date compliance as follows
- b. The outstanding contribution (excluding Interest & Damages) is up to Rs. 25000/- and,
- c. 30% of contribution and resultant interest only to be paid

**2. Cases filed u/s 85 (e) non-submission of return of contribution only**

There are cases where ESIC has filed a criminal case against the employer for non-submission of return of contribution. As these cases do not have any financial implication and as the contribution payment has been digitalized and the provision for half yearly return have become redundant, such cases filed up to 31, March 2025 may be considered for withdrawal subject to following conditions:

**i) For closed units**

- a. The unit is closed or whereabouts of employer is not known, and,
- b. Employer has deposited contribution and interest for the period of return.

**ii) For running units:** Employer has deposited contribution and interest for the relevant period of return.

**3. Cases of late submission of declaration forms by employer** will also be withdrawn, if compliance is made, accident cases is settled and case is pending for more than 3 years.

**E.** The Scheme will also be available to those employers/insured persons who have already availed of the benefits of earlier Amnesty Schemes.

**F.** The New Amnesty Scheme 2025 will be in force from **01/10/2025 to 30/09/2026.**

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**ANNEXURE-‘A’**

**PROFORMA FOR WITHDRAWAL OF COURT CASES**

- I. Name and address of the Insured person /employer:
- II. Employer Code No. /insurance No.:
- III. Date of Institution of case:
- IV. Name of the Court/Forum in which case is pending:
- V. Section of ESI Act 1948 under which the case was filed:
- VI. Present status of the case and the issues involved:

VII. Details of amount involved with period: -

S. No.	Nature of default	Amount Involved	Period	Compliance made

- VIII. Copy of court order permitting out of court settlement in case of litigation u/s 75 and appeal u/s 82 of the ESI Act.
- IX. Proof & Details of deposit of the amount.

The above information is true and correct to the best of my knowledge, I also undertake that I shall be regular in compliance in the provisions of ESI Act in future or else shall forfeit the right to avail of such Amnesty Scheme.

Signature of the Applicant

Date: -

Name: -

Place: -

Status: -