



## Tax alert: EPFO issues User manual for revamped ECRs

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The Employees' Provident Fund Organization ('EPFO') has provided on its website that a revamped Electronic Challan-cum-Return ('ECR') will be introduced from September 2025 onwards. EPFO has also provided the user manual for the new re-engineered ECR module.

### In a nutshell



#### What's covered:

The manual has issued a step-by-step guide that provides instructions for employers and establishments to navigate the new re-engineered ECR module through the EPFO's employer portal.



#### What's stays the same:

The process of generating ECR has not changed. The .txt files continue to be the basis for uploading data to create ECR.



#### What's new:

The revamped ECR, proposed to be effective from September 2025 onwards (date to be confirmed by EPFO) will provide the following features:

- Return Dashboard: Wage month-wise return summary would be available on a single screen with search and calendar option.
- Multiple supplementary returns can be filed for the same month
- Returns filed earlier may be revised.
- Return and payment have been delinked, enabling full payment, partial payment, admin/ inspection charges, damages/ interest, with summary files for account-wise break-up and partial payments.
- Detailed error files will provide more clarity on the issues, making it easier to correct the mistakes.



#### What's stays the same:

- For the first 4 months, employers can file regular returns for a subset of members and others can be added using supplementary returns.
- After 4 months, filing for all active members via regular returns would become mandatory.



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## Highlights of the User Manual:

The manual provides detailed instructions on how to perform activities such as filing returns (regular, supplementary and revised), and possible scenarios resulting in error, while making Provident Fund ('PF') contributions for employees along with the mechanism to correct these errors. The type of returns and the instruction for filing is tabulated below for reference:

Type of returns	Instructions
<b>Regular Return</b>	<p>Employers may submit a "Regular Return" for active employees for a specific wage month for the post launch period following the steps laid down.</p> <p><b>Steps for filing:</b></p> <ul style="list-style-type: none"> <li>Upload of a .txt return file for a specific wage month generates a return file ID and statement for approval by employer.</li> <li>Upon approval, system generates a 'due deposit balance summary' with options: Full payment, part payment, pay administrative/ inspection charges, view pay/ challan and pay interest (7Q) &amp; damages (14B) charges, as per requirement.</li> <li>Payment can be made after selecting the type of payment.</li> </ul>
<b>Supplementary Return</b>	<p>Option to file the Supplementary return will be allowed only when employer registers new employees after having submitted/ approved the regular return for that particular 'Wage' month.</p> <ul style="list-style-type: none"> <li>Only new employees (who were not part of earlier returns) can be included. Multiple supplementary returns are permitted to be filed if required.</li> <li>Similar upload/ approve/ payment flow as for the Regular return.</li> </ul>
<b>Revised Return</b>	<p>Option to file revised return will be allowed only if approved regular return is available in the system.</p> <ul style="list-style-type: none"> <li>In case of errors (wrong wages or contribution details) in regular or supplementary returns; an employer can file a revised return to modify it.</li> <li>PF revised return is applicable only for those employees whose data needs correction. Once approved, the new details will overwrite the existing information of "Regular/Supplementary/Revised" Return.</li> <li>Conditions: <ul style="list-style-type: none"> <li>No other return should be in process</li> <li>No payment process initiated against the respective wage month</li> <li>Downward revisions allowed only before initiating payments for the respective wage month</li> <li>No restriction on upward revision</li> </ul> </li> </ul>

## Relaxation of Validations

- For an initial period of 4 months, the system allows "Regular returns" even if all active members aren't included — those missing can be added via Supplementary Returns.
- After the 4-month grace period, the system will enforce the condition that the regular return for a particular month shall be allowed only if returns for all active members of the month 4 months prior have been filed.

## Deloitte's comments:

This is a timely move by EPFO to release a user manual on revamped ECRs because it gives employers detailed guidance on the changes and the new features introduced through the revamped ECR process.

The manual is comprehensive, providing screenshots of the EPFO portal for various steps, which shortens the learning curve for users and serves as a reliable reference.

The introduction of approval of ECR prior to making payments provides employers with bringing in a system-mandated review of the data before proceeding for payment, thereby reducing the chance of erroneous data in ECR.

Allowing employers to revise ECRs makes it easier to correct mistakes (if any) made in the ECR already submitted. Until now, mistakes in ECR had to be corrected using manual requests to the respective PF offices.

With the launch of the Employment Linked Incentive Scheme under the Pradhan Mantri Viksit Bharat Rozgar Yojana ('PMVBRY Scheme'), accurate ECR data is crucial for calculating benefits for both new employees and employers (under Parts A and B). The revamped ECRs make it very important to validate and ensure that all active employees PF data are reported together in one regular return.

EPFO has been using technology to provide better services to members and establishments alike. This is yet another move in this direction.

Source: The detailed manual can be accessed from the below link of the EPFO website.

**Link:** [https://www.epfindia.gov.in/site\\_en/revamped\\_ecr.php](https://www.epfindia.gov.in/site_en/revamped_ecr.php)

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