



कर्मचारी राज्य बीमा निगम
(श्रम एवं रोजगार मंत्रालय, भारत सरकार)
EMPLOYEES' STATE INSURANCE CORPORATION
(Ministry of Labour & Employment, Govt. of India)



मुख्यालय
Headquarters
पंचदीप भवन सी०आई०जी रोड, नई दिल्ली-110002
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No. P-11/12/CorrespondenceonCoSS2020/2025-Rev1

Date : .11.2025
5.12.2025

To,

The Regional Director /Joint Director Incharge
Regional office/Sub Regional office
Employees State Insurance Corporation.

Sub: Assessment and determination of dues from employer u/s 125 of CoSS 2020- regarding

Sir/Madam,

Consequent to Gazette notification no. CG-DL-E-29092020-222111 dated 21.11.2025, the Code on Social Security, 2020 has been made effective w.e.f 21.11.2025.

As per Section 125 of the CoSS, 2020, officer not below the rank of Group 'A' officer is authorized to do the assessment and determination of dues from the employer.

Thus post implimentation of the Code on Social Security, 2020 all the assessment and determination of due, including pending if any, is to be done strictly as per the provisions u/s 125 of the CoSS, 2025, by officer in the cadre of Deputy Director and above.

This issues with the approval of Director General.

Yours faithfully

(Rakesh Roshan)
Dy. Director(Rev.)

Copy to:

1. E-1 branch Hqrs office with request to post sufficient number of DDs in each region so that the revenue function is not affected.
2. Website content manager with request to upload it on the Website
3. P&D branch for information
4. Guard File