



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



मुख्यालय

Headquarters

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F. No. P-11/12/clarification on CoSS,2020/2025

Date: 07.08.2026

MEMORANDUM

The Regional Offices/Sub-Regional Offices where a Joint Director is posted, in addition to the Regional Director/Joint Director (I/c), that Joint Director shall be responsible for Revenue, Recovery and the Authority for Appellate under Section 126 of the Code on Social Security, 2020.

2. In all cases where a C-18 notice is proposed to be issued involving wages/omitted wages exceeding ₹20 lakh, prior approval(assessment) of the Joint Director (Revenue) shall be required before issue of the notice.
3. Multiple Recovery Officers be deployed in Regional Offices/Sub-Regional Offices wherever possible for effective execution of recovery proceedings.

This issues with the approval of the Director General.

(Rakesh Roshan)

Deputy Director (Revenue)

To,

The Regional Directors/Joint Directors (I/c)
Regional Offices/Sub-Regional Offices
Employees' State Insurance Corporation