

THE ALL INDIA PLASTICS MANUFACTURERS' ASSOCIATION

AIPMA House, A-52, Road No. 1, M.I.D.C., Marol, Andheri (East), Mumbai - 400 093, India.

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Vice President - Finance

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13th October, 2026

To,
Shri Bharat Kumar Sharma
Member Secretary
Central Pollution Control Board (CPCB)
New Delhi

Subject: Representation regarding issues in the CPCB SSO and EPR portals and clarification on the transfer and utilisation of surplus EPR certificates

Respected Sir,

Greetings from the All India Plastics Manufacturers' Association (AIPMA)!

The All India Plastics Manufacturers' Association (AIPMA), established in 1945, is one of the leading industry associations representing the plastics industry in India, with over 22,000 members across the country. AIPMA regularly engages with government authorities and industry stakeholders on matters relating to environmental compliance, Extended Producer Responsibility (EPR), plastic waste management and the promotion of a circular economy.

In this regard, AIPMA wishes to bring to your attention certain operational and procedural difficulties faced by industry stakeholders while using the Central Pollution Control Board's (CPCB) Single Sign-On (SSO) and EPR portals. These include issues relating to account access, portal performance, data submission, registration amendments, annual-return filing, payment reconciliation and the transfer and utilisation of surplus EPR certificates.

While these digital platforms play an important role in managing registrations, compliance reporting and EPR transactions, certain technical and procedural challenges can make it difficult for businesses to fulfil their statutory obligations within the prescribed timelines.

We therefore request CPCB to examine the following concerns and consider appropriate measures to improve the functioning of the portals, simplify compliance procedures and provide clarity on the applicable requirements.

1. SSO Access, Account Management and User Authorisation

Industry stakeholders may face difficulties accessing their accounts due to non-receipt or delayed receipt of OTPs, expiry of OTPs before delivery, and problems updating registered mobile numbers or email addresses. Dependence on the personal contact details of an employee or authorised representative can also create difficulties when the concerned person leaves the organisation or is unavailable.

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Businesses operating through multiple GST registrations, manufacturing units, branches or locations may require a centralised mechanism to manage their accounts and compliance obligations.

In this regard, CPCB is requested to consider:

- Establishing a standard procedure for changing registered mobile numbers and email addresses, with alternative verification through the authorised signatory, Digital Signature Certificate (DSC), validated GST records or other approved documents, wherever applicable.
- Enabling secure account recovery and centralised access to multiple units and registrations under appropriate authorisation and verification controls.
- Introducing role-based access for authorised signatories, compliance officers, data-entry operators, finance and accounts personnel, unit-level users and authorised consultants or third-party filing agencies, as applicable.
- Providing maker-checker controls, approval workflows and user-wise activity logs to record who has entered, reviewed, approved or changed information and when.
- Enabling the timely withdrawal or modification of access rights when an employee or authorised representative leaves the organisation or their responsibilities change.
- Strengthening account security through appropriate authentication measures, including two-factor authentication wherever feasible.

These measures would improve account continuity, accountability and secure management of compliance activities, particularly for entities operating across multiple locations.

2. Technical Issues and Portal Performance

Industry stakeholders may encounter slow response times, server downtime, session expiry, page freezing and errors while saving or submitting information. Uploaded data may also fail to appear after submission, while repeated attempts can create uncertainty regarding the status of a transaction or result in duplicate entries.

Such difficulties can become particularly significant during peak filing periods and may affect the timely completion of statutory requirements.

We request CPCB to consider the following measures:

- Improving portal capacity, speed and reliability, particularly during annual-return filing and other peak compliance periods.

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- Providing a real-time system-status dashboard showing service disruptions, known technical issues and planned maintenance.
- Ensuring that interrupted or failed submissions do not result in data loss or duplicate entries.
- Providing clear confirmation of successful submissions and transactions, including a unique reference number and date and time stamp.
- Preserving the original submission timestamp where a filing attempt is interrupted by a documented technical issue, wherever technically feasible and legally permissible.
- Maintaining a publicly accessible record of officially recognised portal outages and major disruptions to support the assessment of affected compliance cases.
- Providing a facility to report technical errors and track their resolution through the helpdesk.

CPCB may also consider a mechanism for restoring information lost during portal migration or technical failures, subject to appropriate verification.

3. Data Reporting, Uploads and Annual-Return Filing

Businesses handling large volumes of compliance information require efficient facilities to upload, review, correct and reconcile their data. Difficulties in managing bulk information or correcting errors can increase the time and effort required to complete annual returns and other statutory filings.

To simplify the process, we request CPCB to consider providing:

- Standardised Excel/CSV templates with clear instructions and built-in data-validation rules for bulk uploads.
- Facilities to save information as a draft before final submission and to correct or delete wrongly uploaded records in bulk, wherever permissible.
- A defined correction window for revising submitted returns, where permitted under the applicable framework.
- Version history and audit trails showing changes made to records, including the user, date and time of modification.
- Downloadable acknowledgements, filed returns, submission histories and other relevant compliance records.
- A facility for provisional submission or submission with pending corrections, where technically feasible and permitted under the applicable rules.

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Further, where an entity is unable to submit its annual return within the prescribed timeline due to a documented portal malfunction, account-linking issue or other technical problem attributable to the portal, CPCB may consider a grievance-based mechanism to review the case.

Where such difficulties are established, we request CPCB to consider appropriate relief, including an extension or additional time for filing, protection from late fees, environmental compensation or other adverse compliance consequences, wherever authorised and permissible under the applicable provisions. The review may take into account portal screenshots, helpdesk ticket numbers, failed-submission records and other supporting evidence.

We also request CPCB to confirm the applicable notified annual-return filing deadline for FY 2025-26, including any extension or revised timeline issued by the competent authority, and communicate the same to all concerned stakeholders.

4. Registration Amendments, Entity Mapping and Surrender of Registrations

Changes in an entity's legal name, constitution, GST registration, authorised signatory, manufacturing locations or business structure may require corresponding amendments to its portal registration. Similar issues may arise where businesses have multiple GSTINs under one PAN, one GSTIN covering multiple locations, or different addresses for their registered office, factories, warehouses and import operations.

Further, changes arising from mergers, de-mergers, acquisitions, transfers of business, changes from proprietorship to company or LLP, inactive or cancelled GSTINs, and the addition or closure of units may create uncertainty regarding registration continuity and the mapping of historical compliance records.

We request CPCB to issue a consolidated procedure, supported by a standard document checklist, covering:

- Mapping and updating of PAN, GSTIN, CIN and other relevant registration details.
- Changes in legal name, constitution, authorised signatory or business ownership.
- Addition or deletion of manufacturing units, locations and packaging categories.
- Changes in GST registrations, including inactive, cancelled or migrated GSTINs.
- Mergers, de-mergers, acquisitions, transfers of business, temporary suspension and closure of operations.

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- Amendment, surrender or cancellation of registrations, wherever applicable.
- Transfer or mapping of historical registration, return-filing and certificate records to the appropriate continuing or successor entity, subject to applicable legal requirements.

A clearly defined workflow would help businesses maintain accurate records and avoid unnecessary difficulties when their registration or business details change.

5. Helpdesk, Grievance Redressal and Compliance Support

A responsive grievance-redressal mechanism is necessary to resolve portal-related issues, particularly when they affect account access, financial transactions, certificate records or statutory filing deadlines.

We request CPCB to strengthen the existing helpdesk through a structured, time-bound system incorporating:

- A unique ticket number and automatic acknowledgement of each complaint through email or SMS.
- Category-wise routing of grievances relating to account access, registration, data submission, payments, certificates and technical errors.
- Defined response and resolution timelines, with indicative service levels such as two, five and ten working days according to the nature and complexity of the issue.
- Escalation to designated nodal officers where complaints remain unresolved or a filing deadline is approaching.
- Periodic review of pending and unresolved complaints, including a weekly review mechanism where feasible.
- A facility to track complaint status and reopen a ticket where the issue has not been satisfactorily resolved.
- Dedicated support or an expedited escalation channel for urgent annual-return filing and account-access cases.

A transparent grievance mechanism would enable stakeholders to obtain timely assistance and maintain records of their efforts to comply with the applicable requirements.

6. Clarification on Surplus EPR Certificates, Credits and Related Transactions

AIPMA wishes to draw attention to the need for clear guidance on the validity, utilisation, transfer, exchange and carry-forward of surplus EPR certificates or credits held by eligible entities.

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Changes in regulatory requirements, MSME-related provisions, packaging-category classifications, earlier CPCB directions and migration to the SSO platform may affect the treatment of existing certificate balances. Businesses therefore require clarity on the status of certificates already purchased or generated and the conditions under which such balances may be utilised or transferred.

We request CPCB to issue a consolidated clarification covering the following matters:

A. Validity and utilisation of existing certificates

- Whether previously purchased or generated certificates remain valid and may be utilised where regulatory requirements or an entity's MSME status have subsequently changed.
- How relevant MSME provisions apply at the time of certificate procurement, transfer and annual-return filing, as applicable under the prevailing framework.
- The treatment of certificates purchased before a regulatory amendment, pursuant to earlier CPCB directions, or affected by changes in packaging-category classifications.
- The treatment of eligible historical credits that cannot currently be accessed or utilised due to SSO migration, account-linking issues or changes in portal procedures.

B. Transfer, exchange and carry-forward conditions

- The distinction between a transfer without consideration, a paid sale or exchange through the applicable EPR platform, an internal transfer between entities sharing the same PAN, and a transfer between separate legal entities.
- The conditions governing transfers of certificates used to fulfil EPR targets and UREP-related credits, including whether the applicable transfer and utilisation rules differ.
- Whether surplus certificates or credits may be carried forward to a subsequent financial year and, if so, the applicable validity periods, restrictions and conditions.
- Whether transfers between entities having different PANs are permitted and, where allowed, the applicable safeguards and procedures.
- The eligibility of each certificate or credit type for transfer, exchange, internal adjustment or utilisation, as applicable under the prevailing rules.

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C. Documentation, payment and accounting requirements

- The prescribed procedures and supporting documents for permitted transfers or exchanges.
- The requirements relating to invoicing, GST, accounting and transaction records for paid transfers or exchanges, as applicable under the relevant legal and tax provisions.
- A clear procedure for resolving discrepancies between certificate balances, transaction histories and utilisation records.

D. Transitional treatment of historical credits

We request CPCB to examine the feasibility of providing a one-time transitional window for eligible historical certificates or credits that could not be utilised or transferred due to regulatory amendments, changes in MSME status, changes in packaging categories, earlier CPCB directions or portal-related restrictions, wherever permissible under the applicable framework.

Such a mechanism may provide an opportunity for eligible entities to reconcile their balances, submit supporting documents and resolve pending discrepancies within a defined period. Any such arrangement may be subject to verification, prescribed safeguards and the applicable legal provisions.

E. Detailed certificate ledger and transaction history

We further request CPCB to provide a comprehensive certificate ledger displaying, as applicable:

- Certificate or credit type, packaging category, denomination and quantity.
- Name or registration details of the originating Plastic Waste Processor (PWP) or Producer, Importer or Brand Owner (PIBO), as relevant.
- Dates of generation, purchase, transfer, exchange and utilisation.
- Available, blocked, utilised, expired, cancelled and reversed quantities.
- Validity period and applicable carry-forward conditions.
- Transfer or utilisation eligibility under the applicable rules.
- Reasons for rejection, reversal, blocking or other changes in certificate status.
- A downloadable transaction history and facility to report discrepancies for correction.

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A transparent ledger would assist businesses in reconciling their records, understanding the status of their balances and avoiding disputes arising from differences in portal data.

7. Payment Reconciliation, Data Security and Preservation of Records

A. Payment and financial reconciliation

Where the portal provides for registration fees, payments or financial transactions, stakeholders may encounter situations in which an amount is deducted but the registration or transaction is not updated. Failed or duplicate payments, delayed refunds and discrepancies between the portal ledger and bank or payment-gateway records can create additional difficulties.

We request CPCB to provide a defined mechanism for:

- Tracking failed, reversed or duplicate payments and amounts deducted but not reflected on the portal.
- Reconciling portal transaction records with payment-gateway and bank records, wherever applicable.
- Processing eligible refunds within a defined timeline.
- Downloading payment acknowledgements, invoices and receipts.
- Correcting erroneous transaction entries and tracking the resolution of payment-related complaints.

B. Data security, confidentiality and historical records

Registration details, production data, sales and purchase information, return filings and certificate transactions are important business records. Their confidentiality, integrity and continued availability must be maintained during routine portal operations and system migration.

We request CPCB to consider:

- Maintaining appropriate access controls, confidentiality safeguards and audit trails for changes to registrations, returns and certificate records.
- Ensuring secure account recovery and appropriate authentication measures for authorised users.
- Preserving historical data submitted through earlier portals during migration to the SSO and EPR platforms.
- Providing entities with the facility to download complete copies of their registrations, filed returns, transaction histories, payment records and certificate ledgers.

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- Clarifying the applicable retention period and access arrangements for historical compliance records.
- Establishing a mechanism for reporting and correcting missing, corrupted or incorrectly mapped historical data.
- Considering secure API or system-integration facilities for large entities managing high volumes of compliance information, subject to CPCB's technical requirements and approval.

These measures would improve data reliability, protect commercially sensitive information and support the long-term maintenance of compliance records.

In view of the foregoing, AIPMA respectfully requests CPCB to examine the issues raised in this representation and consider corrective and facilitative measures to improve the functioning of the SSO and EPR portals.

We believe that improved portal functionality, clear registration and filing procedures, transparent certificate records and timely grievance resolution would help reduce avoidable operational difficulties and enable industry stakeholders to fulfil their statutory obligations more efficiently.

AIPMA remains committed to constructive engagement with CPCB and the concerned authorities in support of effective plastic waste management, environmental compliance and the development of a circular economy in India.

We shall be grateful for your kind consideration and necessary action in the matter.

With warm regards,

Yours sincerely,



Anil Reddy Vennam
President
AIPMA



Arvind Mehta
Chairman - AIPMA
Governing Council



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Chairman - NAB
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CC:

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