



# V&M ASSOCIATES

## ADVOCATES & SOLICITORS

**JULY – 2015**

**NEWSLETTER**

**VOLUME: 2      ISSUE: 15**

### Editor – In Chief

S.S.Madhavan, M.A., MBA, BL.,

### Editorial Board

R.R.Ravindran, M.A., MBA, BL.,

G.K. Kalidass, M.Sc., MBA, ML.,

P. Nehru, B.Sc., B.L.,



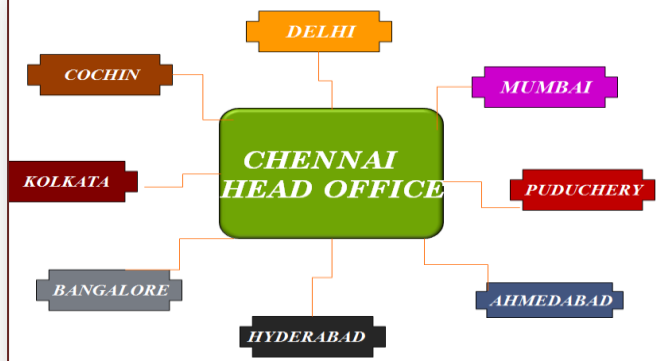
## About us:

V & M Associates is a full-fledged law firm established in the year 2003 at Chennai by a team of qualified practicing Advocates. The team has been practicing in different portfolios like Employment and Industrial Laws, Civil laws, Criminal laws, Intellectual Property Act, and from inception we have been representing clients of different backgrounds and advise them in diverse, complex and high profile matters. We cater to all clients from small scale industries to multinational companies during these years. Our support is to provide complete Legal Assistance, Advisory Services, Opinions, Court Representations and Arbitrations to Corporate Organizations. Our expertise includes complete Statutory Compliance Audit for corporate and submission of Management Information Report with Compliance percentage and guiding the corporate for continuous improvement. Our services are of highest quality legal work executed in an efficient and cost effective manner.

### **In this Issue:**

- ✍ **News**
- ✍ **Amendments & Notifications**
- ✍ **Case Laws**
- ✍ **Statutory Compliance Check-List**

### **HAVING OUR ASSOCIATE SUPPORT OFFICES AT**



**No: 13, Old. No 7, First Floor, 4th Main Road, Officers Colony,  
Adampakkam, Chennai – 600 008**  
[www.vmlegalassociates.com](http://www.vmlegalassociates.com)



## **SECOND PRESCRIPTION - FOR AN OPERATIONAL IMPROVEMENT PLAN (OIP)**

Having completed the first quarter of this Financial Year and most of the practicing managers are busy with the worksheet of making – post quarterly performance analysis on the **missing opportunities**, we at **V & M ASSOCIATES** did a quick comparative study across the Industries, on the published results and found a the symptom of “somehow managed results” with a deep feel of tougher days ahead.

The reasons could be the “ Series of Economic – Epidemic Outbreaks” - be it the fall of Greece & moving from Financial Frame of Euro Zone at Global level or the Nations’ Apex Bank Governor’s speech at London School of Economics, mentioning that the need of new rule of game to manage the expected Great Depressions similar to the year 1930.....

During such presumptive days with un-predictive market aspects it is not uncommon for every one of us to be really fixing our self into more complex situations. Generally the Promoters & Business Leaders look at the Chief of Finance, where they say the need of instant performance or an emergency lending, whereas the real need is need of Local Economic Leaders to bring **Credible Reforms**.

The term Second Prescription means as per the medical practitioners that an exclusive recommendation of dose of remedy after the first one had failed with more customizations. Though the word appears simple but technically a tough task to the practitioners, similar to the said line of principle, we at **V & M ASSOCIATES** designed practices of providing the second set of recommendation based on the first quarter results and to ensure safe days in the rest of the quarters.

As we all have strong belief in aspiring for better days from tomorrow with a Spiritual faith on work discipline, our thought leaders at **V & M ASSOCIATES** brought some handy management tools to make our minds little more firm to work towards the belief. These tools are simple, which can really help us to change the rule of the game as recommended by the living Economics Guru of the Globe.

- a) Reassure that nothing can go beyond intractability
- b) Back to Basics including break at Schools
- c) Hold on to fundamentals even it is conservative

- d) Accept the current Performance Image and make no attempt for cosmetic changes
- e) Exit from all the exploring experiments and fancy thoughts
- f) Identify the right and resourceful facilitators
- g) Multiple Stakeholders with single accountability
- h) Engagement of every stakeholders
- i) Informal & formal work empowerment
- j) Orient the culture of “Bring Cash”

Further it is essential for every floor level or front level or first line managers to understand the power of Second Prescriptions (recommendations) on an exclusive mode to their respective team members and ensure that the spillover effect of previous aggressive plans are addressed and the unattended holes are sealed. Make sure that your **Operational Improvement Plans (O I Ps) goes with instant rewards to the individual members of the team and ensure the team is reconstructed with fairness & firmness.** These approaches shall help the unknown performers to get a sudden jump with glory and for the non-performers to use that as a jump pad to start.

Before someone find your strange image in the mirror we at **V & M ASSOCIATES** help you to correct it for simple, structured exclusive design and execution on the complex issues like Recession, Recovery, Realignment & Reinvestment of Resource and make use of the “Management Mediations” in order to have right intervention programmes to avoid the spectacular errors in the Business History of the company.

Best names may not be the Best choice always – Be smart and look for a customized and culturally understandable, emotionally attached Advisory Consultants like **V & M ASSOCIATES** who can equate with every soul of the eco system and ensure healthier days.

As you know that **when you love what you do is not called as work**, and such approach will help you to get the right partner.

Wishing you all a very happy performance,

For V & M Associates Newsletter Services,

**Editor – In - Chief**





### **TRADE UNIONS CALL FOR STRIKE ON SEPT 2 AGAINST 'UNILATERAL' LABOUR LAW CHANGES**

Rejecting the NDA Government's bid to "dangle the carrot" of another committee to look into their demands, a joint platform of about a dozen trade unions, including federations of defense, railways, banks and insurance employees, on 27.5.2015 called for a country-wide general strike on September 2.

"Committees will not feed out stomachs" said Pawan Kumar, Zonal Secretary of RSS-backed Bharatiya Mazdoor Sangh, on the sidelines of a national convention in Delhi. He was reacting to the Labour Ministry's decision late 26.5.2015 to constitute an inter-Ministerial committee to hold "threadbare" discussions with trade union representative on their 10-point charter of demands and other issues, such as labour law amendments.

The committee comprises Finance Minister Arun Jaitley, Labour Minister Bandaru Dattatreya, Oil Minister Dharmendra Pradhan, Power Minister Piyush Goyal, and MoS in the Prime Minister's Office, Jitendra Singh

---

### **LABOUR MINISTRY MAY BE INTRODUCED MAJOR LABOUR REFORMS**

Prime Minister Narendra Modi is preparing to launch India's biggest overhaul of labour laws since independence in a bid to create millions of manufacturing jobs, at the risk of stirring up a political backlash that could block other critical reforms.

The Labour Ministry is drafting a bill for the upcoming parliamentary session that proposes to loosen strict hire-and-fire rules and make it tougher for workers to form unions.

The changes, if approved by parliament, would be the biggest economic reform since India opened its economy in 1991, but it is likely to meet stiff opposition in parliament and from Labour activists.

Encouraged by a successful and peaceful implementation of the measures in those States the Union Labour Ministry now, intends to replicate them at the national level, one of the ministry officials said.

As part of the proposed revamp, a factory employing fewer than 300 workers would be allowed to lay off workers without Government permission. Currently, factories employing 100 workers or more need approval for layoffs.

The planned changes would also make it tougher for employees to form unions or go on strike, but would make all employees eligible for minimum wage.

---

### **WAGES OF CONTRACT LABOUR AT PAR WITH REGULAR WORKERS**

The Labour Ministry is reexamining its proposal to bring wages of contract workers on a par with those of regular workers, evoking strong reactions from trade unions that allege that the Government is back pedaling under pressure from corporate.

An estimate suggest that bringing contract workers' wages and benefits on a par with regular workers would cost the central Government alone more than Rs.10,000 crore every year because of the sheer number of contract workers on the roll of public sector companies.

Employers mostly prefer contract workers owing to the flexibility of terminating their service as well as the fact that contract laborers are paid much less than permanent workers in a country like India with high unemployment levels.

As part of its amendment to the Contract Labour (Regulation & Abolition) Act, 1970 introduced in July last year, the Ministry had proposed to add new sections under the existing Act to ensure that contract workers are paid the same wages and social security benefits as regular workers for the same work.

The Ministry move to go back on this has prompted sharp-criticism from trade unions, including the RSS-affiliated Bharatiya Mazdoor Sangh (BMS)

---

### **MODI ACCRUED FOR PRO-CORPORATE LAW-TRADE UNIONS**

The Trade unions have been accusing the Narendra Modi Government of being pro-corporate after the Government introduced a series of changes in the archaic Labour Laws of the country over the last one year in the name of Labour reforms. "This Government is pro-capitalist," INTUC's Singh said. Out of an estimated 80 million contract workers in the country, a more 300,000 are employed in the organised sector, the rest-almost 80 million are deprived of social security benefits.

**LABOUR REFORMS MAY NEED POLITICAL CONSENSUS**

An inter-ministerial panel headed by finance minister Arun Jaitley will negotiate with trade unions and other stakeholders while senior BJP managers are expected to reach out to Congress.

**THE PROPOSED LABOUR REFORMS**

1. Factories employing less than 300 workers can be shut down without Government approval.
2. Retrenched workers should be paid an average salary of 45 days. Instead of the 15 days at present
3. Unions can be formed only if 10% of the employees or 100 workers, whichever is less, supports it, Currently, seven members can form unions
4. Units employing less than 40 people to be exempted from 14 labour laws

SP and Trinamool among other parties, in a marked shift with the Government earlier preferring the ordinance route, which the Opposition called “bulldozing tactics”.

Sources say the Centre has lined up sweeping amendments in labour laws to woo investments with changes aimed at drastically curbing rampant strikes, diminishing the influences of trade unions and making the labour market more flexible. Plans are also afoot to create simpler norms for small scale industries to boost Prime Minister Narendra Modi’s ambitious “Make in India” manufacturing campaign.

But the ruling dispensation has decided to be cautious. “These reforms are in the proposal stage, and tripartite discussions are on. We are not in a hurry”, union labour minister Bandaru Dattatreya had said after announcing the panel in May, 2015.

The Modi Government enjoys an overwhelming majority in the Lok Sabha but is likely to remain in minority in the upper House till 2019. The Government’s excessive use of ordinances earned it a word of caution from the president.





# AMENDMENTS AND NOTIFICATIONS

ई-मेल/E-mail :

दूरभास/Telephone : 011-26172672

फैक्स/Fax : 011-26103100



कर्मचारी भविष्य निधि संगठन  
(श्रम मंत्रालय भारत सरकार)  
Employees' Provident Fund Organisation.  
(Ministry of Labour, Govt. Of India)  
मुख्य कार्यालय / Head Office

Through Web Circulation

भविष्य निधि भवन, 14-बीकाजी कामाखोरा, नई दिल्ली-110066  
Bhavishya Nidhi Bhawan, 14- Bhikaji Cama Place, New Delhi - 110066  
[www.epfindia.gov.in](http://www.epfindia.gov.in); [www.epfindia.nic.in](http://www.epfindia.nic.in)

No.Coord/40(24)2010/DPG Review Meeting

Dated: 22.06.2015

To

All Regional PF Commissioners  
In- charge of the Regions/SROs

Subject : Submission of Form 11(New) and Seeding KYC(Know Your Customer) details in UAN (Universal Account Number) Portal - regarding.

Sir/Madam,

Central Government in exercise of power conferred under section 78(1) of the Employees' Provident Funds Scheme, 1952 directed Employees Provident Fund Organisation to issue order to get the declaration forms in Form-11 (New) duly filled by the members at the time of joining and seed the KYC details in the UAN portal of EPFO before seeking any services from Employees Provident Fund Organisation .

2. Accordingly, the Central P.F.Commissioner in exercise of powers conferred under Para 78(3) of Employees' Provident Funds Scheme 1952, issued order making submission of above information of members compulsory. The said order is enclosed herewith.

3. You are requested to bring it to the notice of the employers of the establishments covered under your jurisdiction.

Enclosure: As above.

Yours faithfully,

(P.K. Udgata)

Additional Central P.F.Commissioner- I(Compliance)

- Copy to: 1. Addl. CPFCs (Zones) with a request to see that the above directions are carried out by the Regional/Sub-Regional offices under their jurisdiction and to monitor the completion of the target.  
2. Web Administrator for web upload

Copy for information to:

1. CVO
2. FA & CAO
3. All Addl. CPFCs Head Office/Director NATRSS
4. All RPFC-I, Head Office
5. All RPFC II/APFC/SO Head Office
6. Rajbhasha for Hindi version.

(P.K. Udgata)

Additional Central P.F.Commissioner- I(Compliance)

WEB CIRCULATION



कर्मचारी भविष्य निधि संगठन  
(कर्म एवं रोजगार, मजदूरी, भरण-वर्धन)  
**EMPLOYEES' PROVIDENT FUND ORGANISATION**  
(Ministry of Labour & Employment, Govt. of India)  
मुख्य कार्यालय / Head Office  
भविष्य निधि भवन, 14-भिकाजी कामा प्लेस, नई दिल्ली-110 066  
Bhavishya Nidhi Bhawan, 14, Bhikaji Cama Place, New Delhi - 110 066  
Website: www.epfindia.gov.in

File No. VI(31)2015/7781

Dated:

To

All Addl. Central P.F. Commissioners (Zonal Offices)  
All Regional P.F. Commissioners-I (Regional Offices)  
All Regional P.F. Commissioners-II (Sub Regional Offices)

9 JUN 2015

Subject:- Launching of 'Nidhi Aapke Nikat' or 'PF Near You' – regarding.

Sir,

1. Bhavishya Nidhi Adalat has been an important vehicle for grievance redressal in EPFO for the past many years. Through these Adalats, EPF members were provided a platform by which they could approach the office and could get their grievances resolved. This initiative of the Organization has benefited countless subscribers. It is equally true that with the changing times, adoption of IT enabled services and the resultant improved service delivery mechanisms, the expectations of our subscribers have undergone a sea change. Further, it needs to be acknowledged that employers too are important stakeholders in the organization.

2. It is, therefore, required that EPFO adopts a new form and structure to reflect the changed ground realities as regards service delivery standards and rename the Adalat in a way that would depict our commitment to all our stakeholders to provide the best of services. By its very nomenclature, 'Bhavishya Nidhi Adalat' runs the risk of being perceived as forbidding to the poor and underprivileged worker and therefore, he may hesitate in approaching such an "Adalat" with its unsaid connotations of a courtroom atmosphere. Therefore, after wide ranging consultations within the Organization, it has been decided to rechristen Bhavishya Nidhi Adalat as Nidhi Aapke Nikat.

3. This should, however, not be misconstrued as merely a name changing exercise. As the name would suggest, it is an endeavor on the part of the Organization to be more accessible to its different stakeholders including employers and the programme would serve to bring all of them on a common platform and facilitate exchange of ideas and dissemination of information besides of course, grievance redressal. In other words, EPFO will be moving away from a pure grievance redressal centered approach as seen in Bhavishya Nidhi Adalat to a more broadbased and participatory approach in **Nidhi Aapke Nikat**. This would be in the nature of a publicity outreach programme the objective of which shall be not only to redress the grievances of the subscribers but also to invite their suggestions, enable employers to vent their grievances, if any, and to sensitize the stakeholders at large about the multitude of new initiatives taken in their interest by the organization.

,contd...

-2-



4. As was the case with Bhavishya Nidhi Adalat, **Nidhi Aapke Nikat** would be conducted on the 10<sup>th</sup> of every month starting from July 2015. In case the 10<sup>th</sup> happens to be a holiday, the programme shall be conducted on the next working day. The programme shall be held in every RO / SRO of the organisation and shall be presided over by the Officer-in-Charge or in the absence of Officer-in Charge by the next senior most officer. Sufficient publicity regarding the conduct of the programme should be made before hand, preferably by the 20<sup>th</sup> of the preceding month through press releases and communications to employers' associations and trade unions to make it effective and fruitful. Wherever possible, the employers can be informed through e-mail / SMS also.

5. While inviting the participation of the trade union and employers associations, they may be requested to convey any specific issue or grievance that they would like to raise during the programme so that the office could be equipped to respond to such queries in a quick and responsible manner during the programme. For effective conduct of the **Nidhi Aapke Nikat** programme, it is necessary that specific timeslots are allotted to different stakeholders.

6. It is suggested that the following slots will be in order:-

- |       |  |                       |
|-------|--|-----------------------|
| (i)   | Subscribers:                                     | 10:30 A.M to 1:00 P.M |
| (ii)  | Employers:                                       | 3:00 to 4:00 P.M      |
| (iii) | Exempted establishments located in jurisdiction: | 4:00 to 5:00 P.M      |

7. The above time slots are to be observed, but these are not sacrosanct. Depending upon the culture of the area, different time slots can be determined by Officer-in-Charge concerned, but these should be brought on record beforehand. These time slots should normally be fixed for at least one financial year so that they become known to the stakeholders, at large and become entrenched in public memory.

8. The officer in charge may issue a press release at the end of the programme. It may contain the following besides other important initiatives taken at Officer- in-Charge level:-

- (i) Claims settled during past month and days in which these were settled (periodicity) and the amount paid;
- (ii) Amount received during the past month in normal course; as a result of compliance actions; number of non contributory establishments and action proposed to be taken regarding the same;
- (iii) New pensioners added during the month;
- (iv) EDLI benefits sanctioned and/or disbursed during the month;
- (v) Recovery and action taken regarding the same.
- (vi) No. of grievances settled

...contd...

-3-

9. As this is an outreach programme, the office may also conduct **Nidhi Aapke Nikat** outside the office premises in big industrial houses or public venues in locations having high concentration of the EPF subscribers. Out of the 12 **Nidhi Aapke Nikat** programme to be held in a year, preferably two may be held outside the office. The success of this programme would hinge on the continuous and consistent monitoring on the part of the supervisory officers in the field, especially the Additional Central P.F Commissioners of the Zones.

10. A facility for filling up the information in the enclosed proforma is being provided shortly in MIS login. The required data should be filled in by the individual field offices on the next working day without fail. In case it is not sent, it shall be presumed that the programme was not conducted and the Officer-in-Charge shall render himself liable for the consequences including disciplinary action. Information regarding the conduct of the programme should also be sent in the enclosed prescribed proforma to [acc.csd@epfindia.gov.in](mailto:acc.csd@epfindia.gov.in) and [rc.publicity@epfindia.gov.in](mailto:rc.publicity@epfindia.gov.in).

11. It is expected that the launch of **Nidhi Aapke Nikat** would constitute a landmark in the manner in which EPFO interacts with diverse stakeholders and strengthen the symbiotic relationship existing between the organisation and its stakeholders. Further, to make this initiative an enduring institution, it is necessary that with the passage of time, this programme should not be allowed to lose its steam. Officer in-Charges shall give innovative ideas to make the programme more vibrant, problem resolving and an understanding platform for all stakeholders.

Yours faithfully,



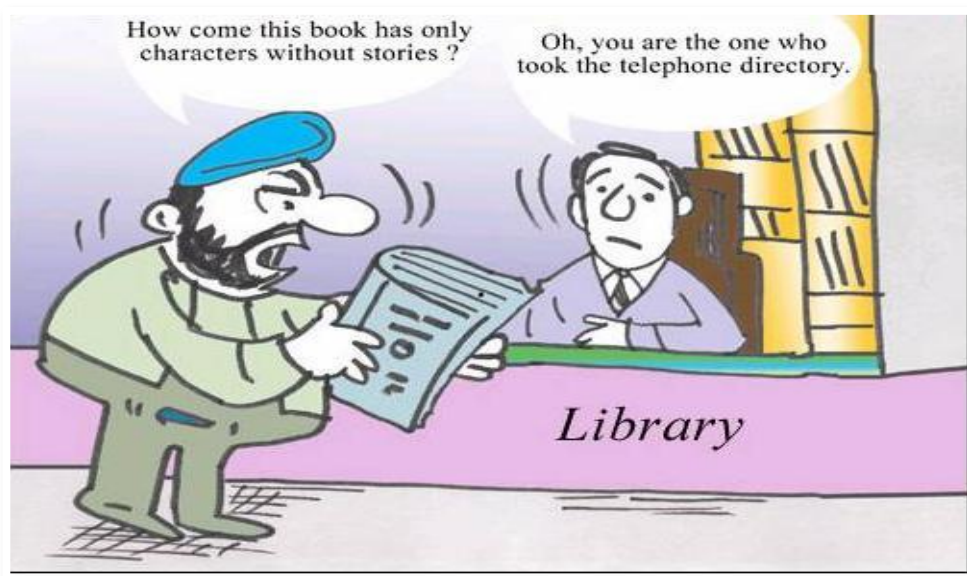
(K.K. JALAN)

CENTRAL PROVIDENT FUND COMMISSIONER

**PROFORMA FOR REPORTING OF CONDUCT OF  
'NIDHI AAPKE NIKAT'**

OFFICE \_\_\_\_\_

1	Date	
2	Venue	
3	Name of the EPFO officer who presided over the 'Nidhi Aapke Nikat'	
4	No. of employees who attended the programme. Names of a few with UAN numbers be mentioned.	
5	No. of employers who attended the programme. Names of two or three with their PF Code numbers be mentioned.	
6	No. of exempted establishments, the representatives of which attended the meeting. The minutes of meeting be sent separately.	
7	Have you taken a few photographs of the events? If yes, kindly upload a few.	
8	Suggestions / feedback of any	





For Web Circulation Only



## कर्मचारी भविष्य निधि संगठन

Employees' Provident Fund Organisation

(युएस एंड रोजगार मंत्रालय, भारत सरकार)

(Ministry of Labour &amp; Employment, Govt. Of India)

मुख्यालय / Head Office

भविष्य निधि भवन, 14 शीकरोली काम प्लेस, नई दिल्ली - 110066.

Bhavishya Nidhi Bhawan, 14-Shikarji Court Place, New Delhi-110066

www.epfindia.gov.in

www.epfindia.nic.in

No: Manual/Amendment/2011

Date:

1 - JUN 2015

To

All ACC (Zones)

**Subject: Pending Annexure K.**

Central Provident Fund Commissioner in many of his previous review meetings has raised his concern about the pending Annexure K issue in many of the offices in India. Circulars have been issued on several of the previous occasions as to how to handle Annexure K which is wrongly received in office.

2. For simplicity the wrong receipt of Annexure K is divided into two periods namely:
  - a) Annexure-K wrongly received by transfer-in office after implementation of Online Transfer Claim Portal (OTCP).
  - b) Annexure-K received by transfer-in office for the period prior to the implementation of Online Transfer Claim Portal (OTCP).
3. In order to reiterate the process in simple terms, the following instructions which are extract of the earlier instructions are being brought to the notice for immediate implementation:-

**a) Annexure-K wrongly received by transfer-in office after implementation of Online Transfer Claim Portal (OTCP):**

As you are aware that in all the cases where digital claims are being filed or physical claims are being filed in transfer-in office which in turn is digitised. There is no present complaint relating to wrong Annexure-K. However, instances have been brought to the notice of the Head Office where Annexure-K has wrongly been forwarded. These cases are reported to be on account of wrong or non-updated mention of PF code by the claimants. This PF code is being verified by the Dealing Assistant of the transfer-out office and is, therefore, being forwarded to wrong office. It is again brought to your notice that it is the responsibility of the DA portal to verify the correctness of transfer-in office before Annexure-K is forwarded to any office. The detailed process relating to the roll of DA portal has been elaborated in H.O. letter No. IS/Project-I/Transfer Claims/12573 dated 3rd October, 2013 and has been reiterated vide H.O. letter No. R-I/Transfer Claims/Project-I/34724 dated 21st January, 2015 and H.O. letter No. IS/R-I/Transfer Claims/Project-I/42580 dated 13th March, 2015. You are hereby once again requested to go through the provisions and strictly adhere to the same in order to oblige the possibility of wrong forwarding of Annexure K in future.


m

b) **Annexure K received by transfer in office in any period prior to implementation of Online Transfer Claim Portal (OTCP):** Majority of the instances of pending Annexure K relate to this category. In all these cases, though money has been received from the transfer-out office to the office, but the employer and as a corollary, the member employee does not belong to the office. After release of pending establishments, the possibility that the employer belongs to current office has also been taken care of.

4. In all these pending cases mentioned in para 3 (a) and 3(b) above, the Annexure-K along with the amount wrongly received as transfer in has to be reverted to the transfer-out office.

5. The above process may be implemented meticulously and immediately. It is expected that by the time, the issue is again reviewed in the next ACCs meeting, there will be no pending Annexure-K in your zone.

Yours faithfully,

  
(Sanjay Kumar)  
FA & CAO

### WELL SAID

When you look at a massive problem it is good to remember about eating an elephant. There is only one way to eat it: One piece at a time. The Sea is vast but the sea is just drops of water and each drop counts.

-Desmond Tutu



Web Circulation

**कर्मचारी भविष्य निधि संगठन**  
**Employees' Provident Fund Organisation**

(एन एच टैजगार मंत्रालय, भारत सरकार)

(Ministry of Labour & Employment, Govt. Of India)

मुख्य कार्यालय / Head Office:

भविष्य निधि भवन, 14 भोकराजी कामा प्लेस, नई दिल्ली - 110066.

Bhavisya Nidhi Bhawan, 14-Bhikaji Cama Place, New Delhi-110066

Phone: 011 - 26172685, Fax: 011-26173022, e-mail: [rc.fund@epfoindia.gov.in](mailto:rc.fund@epfoindia.gov.in)

No.: WSU/4(2)97/Administrative Charges

Date: 16.06.2015

To

All Additional CPFCs ,  
 All Regional P.F. Commissioners  
 In-charge of ROs/SROs.

16 JUN 2015

**Subject: Reduction in the Rate of Administrative Charges – Adjustment of Excess Payment thereof.**

**Reference:** i. MOL&E Notification No. S.O. 323(E) dated 2<sup>nd</sup> February 2015,  
 ii. Circular of even no. dated 2<sup>nd</sup> March 2015.

Sir/Madam,

A number of references have been received from ROs/SROs as well as establishments for the adjustment of excess administrative charges already paid by employers subsequent to reduction in administrative charges from 1.10% to 0.85% with effect from 1st January, 2015.

2. In this context, the excess amount of administrative charges deposited is to be adjusted by the employers while remitting the administrative charges of following/current month. The employers are also required to furnish the details of adjustment of excess payment of administrative charges in the following tables:-

Table – A

Sl. No.	Year & Month	Adm. charges paid @ 1.10%	Challan Ref. No.	Adm. charges due @ 0.85%	Excess Adm. charges paid
1	2	3	4	5	6

Table – B

Sl. No	Adjustment in the month of	Adm. charges payable for the current month @ 0.85%	Excess Adm. charges already paid	Challan Ref. No.	Net Adm. charges paid (3-4)	Challan Ref. No.
1	2	3	4	5	6	7

The above said information may be verified by Assistant P F Commissioners.

There is no limitation prescribed under section 14B of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 for recovery of damages. Power cut and financial problem etc., due to any reason are not relevant explanation to avert liability for default in payment of EPF dues. Any administrative direction, order, circular etc., can act as only an aid to the provisions of a statute and cannot override the statute.

**Delhi High Court - Apex Public School Vs. Central Board of Trustees, EPF Organisation – 2015 LLR 675**

\*\*\*\*\*

On the basis of mere workman's self-serving deposition, employer-employee relationship, in respect of principal employer, would not come into existence. Employer-Employee relationship, in respect of principal employer, would not exist if the contractor, engaged in supply of man-power, is having a valid licence under the contract Labour Act, 1970, records of payment of wages and attendance show payments made by the contractor, EPF Employee Code Number is allotted to the workman is through the firm of the contractor.

**Punjab & Haryana High Court – Pradeep Kumar Vs. Presiding Officer and Another – 2015 LLR 726**

\*\*\*\*\*

An employee who fails to prove his continuous service of 240 working days during the preceding 12 months, is not entitled to challenge termination of services under the Industrial Disputes Act, 1947. Termination of services of a seasonal employee is not illegal.

**Punjab & Haryana High Court – Malkiat Singh Vs. Presiding Officer and Another – 2015 LLR 780**

\*\*\*\*\*

When the employer is a Sick Industrial Company and BIFR has sanctioned a scheme of rehabilitation, the waiver of 100% damages, as imposed by the EPF Authority upon the employer for non-payment or delayed-payment, is admissible.

**Karnataka High Court – Dandell Ferro Private Ltd., Vs. The Central Board of Trustees, EPFO & another – 2015 – LLR 773**

\*\*\*\*\*

As per the provision of section 2 (12) of the Employees' State Insurance Act, 1948, an establishment not engaging 10 or more than 10 persons is not a factory to be covered under the Act.

**Gauhati High Court – ESIC Vs. Super White Industries – 2015 LLR 714**

\*\*\*\*\*

In the absence of relationship of master-servant, the third party is not liable to pay any contribution towards EPF dues in respect of drivers of the transporters.

**Punjab & Haryana High Court – Bristol Hotels P. Ltd., Gurgaon Vs. EPFC organisation – 2015**  
**LLR 727**

\*\*\*\*\*





## COMPLIANCE CHECK LIST

## List of Registers to be Maintained Under Various Labour Laws

Sl. No.	Act	Frequency	Principle Employer ---->
1	S & E Act	MONTHLY	Register of advance , Deduction, Damages and Loss fine - <b>Form – P</b>
2	S & E Act	MONTHLY	Register of Employment for Shop and Establishment <b>Form – Q</b>
3	S & E Act	MONTHLY	Register of Wages - <b>Form – R</b>
4	S & E Act	MONTHLY	Notice of Daily Hours of Work, Rest Interval Weekly Holiday <b>Form – S</b>
5	S & E Act	MONTHLY	Wages slip/Leave card Return - <b>Form – T</b>
6	LWF	MONTHLY	Labour Welfare Fund register - <b>Form – B</b>
7	Min Wages	MONTHLY	Register of Fines- <b>Form -1</b>
8	Min Wages	MONTHLY	Deduction and Damages- <b>Form - II</b>
9	Min Wages	MONTHLY	Overtime register- <b>Form - IV</b>
10	S&E Act	MONTHLY	Whether minimum leave entitled / availed as per <b>Shops &amp; Establishment</b> Rules
11	S.A.ACT	MONTHLY	Maintenance of Registers - <b>Form - 1</b>
12	P.S.ACT	MONTHLY	Maintenance of Registers - <b>Form - 1</b>
13	M.B.ACT	MONTHLY	Maintenance of Registers - <b>Form - A</b>
14	M.B.ACT	MONTHLY	Whether any maternity Benefit and maternity Bonus paid to the eligible women employee for the month
15	E.R.ACT	MONTHLY	Maintenance of Registers - <b>Form - D</b>
16	N.F.H.ACT	ONGOING	Maintenance of Registers - <b>Form - VI</b>
17	P.W. ACT	MONTHLY	Register of Fines - <b>Form I</b>
18	P.W. ACT	MONTHLY	Deduction and Damages - <b>Form II</b>
19	P.W. ACT	MONTHLY	Register of Advances - <b>Form III</b>
20	P.W. ACT	MONTHLY	Notice of Rate of Wages- <b>Form - VI</b>
21	EPF ACT	MONTHLY	EPF Challan on or before 15 <sup>th</sup> of Succeeding Month
22	ESI ACT	MONTHLY	ESI Challan on or before 21 <sup>st</sup> of Succeeding Month

**NOTICE BOARD DISPLAY COPY**

23	MA.NO.BO	ONGOING	Abstract of the Maternity Benefit Act - <b>FORM J</b>
24	S & E Act	ONGOING	Notice of Daily Hours of Work, Rest Interval Weekly Holiday - <b>FORM S</b>
25	GRA. NO. BO	ONGOING	Abstract of the Gratuity Act - <b>FORM U</b>
26	P.W.NO.BO	ONGOING	Abstract of the Payment of Wages Act - <b>FORM V</b>
27	M.W. NO.BO	ONGOING	Abstract of the Minimum Wages Act - <b>FORM X</b>
28	N.F.H.ACT	ONGOING	Display of list of Holidays under National and Festival Holiday Act – <b>FORM V</b>
29	P.W. ACT	ONGOING	Notice of Rate of Wages under Payment of Wages Act <b>Form – VI</b>
30	CL NO.BO	ONGOING	Abstract of the Contract Labour Act - <b>Rule 79</b>
31	GRA.ACT	ONGOING	Display of Notice - Authorized by the employer to receive Notice - <b>Rule - 4</b>
32	Min Wages	ONGOING	Inspectors Details- under the payment of minimum wages Act – <b>Rule 22(10)</b>
33	N.F.H.ACT	ONGOING	Proceeding number received from Labour department- under the National and Festival Holidays Act - <b>FORM III</b>
34	Min Wages	ONGOING	Notices required to be displayed at work site, under Minimum Wages Act, showing rates of wages, hours of work, wage periods, date of payment of unpaid wages, Name and addresses of inspector in English and in a local language - <b>Rule 10 of Annexure - A</b>
35	S & E Act	ONGOING	Displayed in Entrance of Company - <b>COMPANY NAME BOARD IN TAMIL &amp; ENGLISH</b>



### Due Date For Filling of Returns – 31st July 2015

#### July – Half Yearly Returns For IT/ITES Companies

Act	Frequenc	Details
S & E Act	Half Yearly	Self Certification Half Yearly Return - <b>Form - O</b>
Min Wages	Half Yearly	Self Certification For Minimum Wages - <b>Form - XII</b>
M.B.Act	Half Yearly	Self Certification Half Yearly Return - <b>Form - L</b>
P.W.Act	Half Yearly	Self Certification for Payment of Wages - <b>Form - VIII</b>
Gra .Act	Half Yearly	Self Certification Half Yearly Return - <b>Form - V</b>
CLRA Act	Half Yearly	Self Certification - Half Yearly Return - <b>Form - XXX</b>
C.P.S.W.Act	Half Yearly	Conferment of Permanent Status to Workmen- <b>Form - 2</b>
P.S.A.Act	Half Yearly	Tamilnadu Payment of Subsistence Allowance <b>Form - 2</b>
E .E Act	Quarterly	To be Submitted to Local Employment Exchange <b>Form ER-1</b>
LWF	Quarterly	Register of fines and unpaid accumulation - <b>Form - C</b>

#### July- Half Yearly Returns For Factories

Act	Frequenc	Details
Fac Act	Half Yearly	Factories Act- Half-Yearly Return - <b>Form - 21</b>
C.P.S.W.Act	Half Yearly	Conferment of Permanent Status to Workmen- <b>Form - 2</b>
P.S.A.Act	Half Yearly	Tamilnadu Payment of Subsistence Allowance <b>Form - 2</b>
E .E Act	Quarterly	To be Submitted to Local Employment Exchange <b>Form ER-1</b>
LWF	Quarterly	Register of fines and unpaid accumulation - <b>Form - C</b>

#### July – Halfyearly Returns For Trading Companies

Act	Frequenc	Details
C.P.S.W.Act	Half yearly	Conferment of Permanent Status to Workmen- <b>Form - 2</b>
P.S.A.Act	Half Yearly	Tamilnadu Payment of Subsistence Allowance <b>Form - 2</b>
E .E Act	Quarterly	To be Submitted to Local Employment Exchange <b>Form ER-1</b>
LWF	Quarterly	Register of fines and unpaid accumulation - <b>Form - C</b>

**Disclaimer**

*You are receiving this communiqué either because you have interacted with us on business or because your usual contact with us thinks you may find this interesting. This is for private circulation only and a compilation of already published relevant material for the ease of use and remembrance. This is not an advertisement or any form of solicitation. If you do not wish to receive this newsletter, please just reply 'Unsubscribe'.*

**Reach us Soon.....**



**V & M ASSOCIATES  
(Advocates & Solicitors)**

**NEW NO.13, OLD NO.7, FIRST FLOOR,  
4<sup>TH</sup> MAIN ROAD, OFFICERS COLONY,  
ADAMPAKKAM, CHENNAI 600 088**

**PHONE: 044 - 4353 6455**

**E.mail: [madhavs@vmlegalassociates.com](mailto:madhavs@vmlegalassociates.com)**

**[www.vmlegalassociates.com](http://www.vmlegalassociates.com)**