



# V&M ASSOCIATES

## ADVOCATES & SOLICITORS

### Newsletter March - 2015

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#### **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.



### **Budget 2015- Impact on Enterprise, Employees & Economy**

On Feb 28<sup>th</sup>, the Bar of expectations was kept on High and the fellow professionals were keen listen our Honorable Finance Minister when he rose to present the budget of the Union for the year 2015-16. The significant emphasis on infrastructure — roads, power, ports, rail, airports and housing. By doing so, the Budget in the medium term aims to kick-start the investment cycle and expected to have some added booster in the corporate India making the practicing managers busy.

#### **Benefits for the Enterprises and Managers Accountability :-**

The need to revive growth and investment to ensure job creation for the youth. As expected the implementation of GST from the next year.

However the most important announcement was in relation to tax rates, the finance minister proposed to reduce the rate of corporate tax from 30% to 25% over the next year 4 years. It is a welcome decision and must have made the companies happy. It is essential for the managers to note that in his speech the minister also mentioned that this process of reduction has to be necessarily accompanied by rationalization and removal of various kinds of tax exemptions and incentives for corporate tax payers, which account for large number of tax disputes. What would be important to see is what exemptions and incentives does the government will do away with and the Managers are accountable to charter the right plan of getting the benefit.

The reduction in the rate of Income Tax on the royalty & fee for technical services from 25% to 10 % is expected to have new ventures and the threshold limit for domestic transfer pricing shall make some healthier signs.

Abolition of wealth tax is a welcome move and it is required for us to wait and streamline the filing to get the real benefits.

#### **For Employees and Practicing Managers Responsibilities:**

All the Salaried class employees were expecting a rise in the tax exemption limits, so it was a disappointment to see the limits remain unchanged. However, the Practicing Managers can take the responsibilities of customizing certain proposals to reduce the tax liability if not to increase the employees' disposable income.

1. Deduction of Rs 50,000 for contribution to New Pension scheme under Sc 80CCD.
2. Increase in limit on deduction on account of pension fund and new pension scheme to Rs 1,50,000.
3. Increase in transport allowance exemption to Rs 1,600 per month.

**For Consumers and Corporate Responsibilities to communicate:**

The rise in service tax rates to 14%. Further an enabling provision is made to empower the Central Government to impose a Swatch Bharat cess on all or certain taxable services at a rate of 2%. Which means that the effective rate of service tax will increase to 16% and the implied impact to be communicated to the Consumers, since it will impact the middle class as essential services will become costlier.

**For the economy and Governance related aspects :**

The intent of the budget is very clear, the government wants to encourage setting up of business in India and wants to facilitate the ease of doing business also. Growth of industries in India is necessary for job creation and as expected the focus is on encouragement to corporate. The proposed move of the government by giving deductions rather than increasing the exemption has shown the intention clear that the short term demands are strategically moved to long term warranting every manager to have an eye on Governance issues.

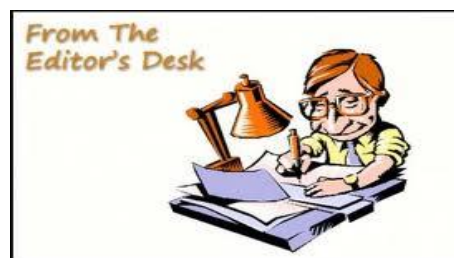
**At V & M Associates**, we see Industry wise real gainers - in the EPC Sectors ( Engineering, Procurement and Constructions) such as L & T, IDFC, Electrification Corporation, Power Finance co, Equipment Services co like BHEL, ABB, Siemens, and Energy co like BGR etc and the proposed plan of 20 million target houses in urban and 20 million in rural India will have great cascading impact on the realty companies like HDFC, DHFL, & Financial Institutions like LIC, Repco, and Steel companies like Tata Steel, JSW, SAIL. Adding 60 million toilets should lead to gains for India's leading sanitary-ware and tile companies HSIL, Cera, Somany Ceramics and Kajaria, which will also gain from building on new houses. The Cement Companies like Ultra Tech, Ambuja, ACC, Shree Cement, JK, Ramco, Bharath, India Cements shall continue to have higher demand.

Besides the Private lenders such as YES Bank, Kotak Mahindra, IndusInd and Axis Bank stand to gain from the move of having a composite limit for foreign direct investment and foreign portfolio investment, allowing foreign institutional investors room to further raise their stake in these banks. Allowing non-bank finance companies (over Rs 500 crore) access to the Sarfaesi Act is positive for the company like Bajaj Finance, M&M Finance and many more.

Moving towards a bankruptcy code with judicial capacity will strengthen the banking system and lowering bad loans make the Industry healthier. Among automobile companies, commercial vehicle makers such as Ashok Leyland and Tata Motors, as well as Maruti and Hero, and high allocations to the agricultural sector should benefit companies such as Jain Irrigation, Finolex, and Rallis.

As we clearly understand that not only the above illustrative companies will have the benefit of Budget and also similar nature of Industries, therefore, **V & M Associates** is in absolute professional precession to render the required services to get aligned.

**V & M Associates** wish all our Customers, Associates and Partners a **Positive Annual Closure** and a **Progressive New FY Plan**





### **MAHARASHTRA LABOUR REFORMS SEEK TO CLOSURE OF FACTORY**

After Rajasthan and Madhya Pradesh, Maharashtra is the third BJP ruled State moving towards major labour reforms. The State is considering a proposal which could end up allowing 95% of its industrial units to lay off workers or shut down without seeking government clearance. Roughly 39,000 of the State's 41,000 establishments are likely to be exempted from clearances if the proposal goes through, labour officials say.

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### **ATTRITION LEVELS TO GO UP**

With market being upbeat and lot of jobs being available, there will be an increase in the overall attrition percentage. We expect the attrition to be in the range of 15.2 per cent across sectors, People Strong HR Services Co-Founder and CEO Pankai Bansal told PTI.

Sectors like ITeS, software and IT would lead the way primarily because of high entry level attrition, he added.

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### **MINIMUM MONTHLY WAGES COULD GO UP TO RS.15,000**

The Centre plans to fix minimum national monthly wages at around Rs.15,000 for all jobs both the formal and informal sectors in the country.

The National Minimum Wages Act, 1948, lays down minimum wages for 45 listed economic activities, which also serve as minimum wages for these activities in the states. However, states can specify minimum wages for over 1,600 economic activities.

Raising floor wages to Rs.15,000 will effectively more than double the income of workers in activities covered by the Minimum Wages Act. The union labour ministry is likely to call a meeting soon to get the status on board for the change in the law. An inter-ministerial group is already working on the details with the states.



## KNOW ABOUT PF COVERAGE

### **'EMPLOYEES' to be covered under Provident Fund:**

Any person, irrespective of his/her age, who is appointed in an establishment as covered by the Employees' Provident Fund & MP Act on the salary less than Rs.15,000 per month, is liable to be covered under the Employees' Provident Funds Scheme on the first day of his/her joining.

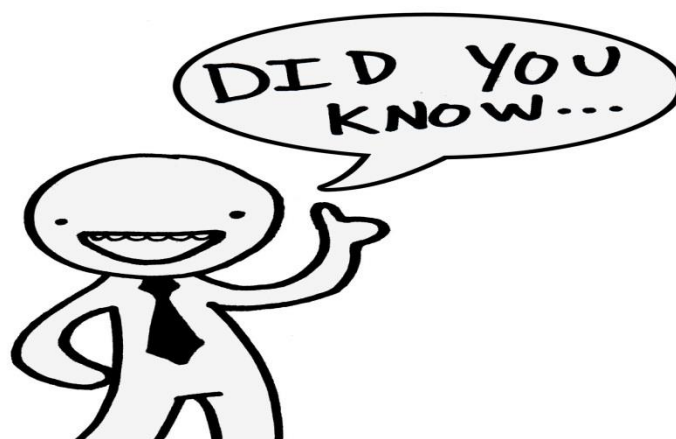
However, when the wages or salary of a newly appointed employee is above the prescribed ceiling, i.e. Rs.15,000 per month and who had not been the member of the Employees' Provident Fund earlier, he will not be obliged for the membership of Provident Funds and the Scheme since he will be termed as an 'excluded employee'.

Be it clarified that once an employee is enrolled as a member of the Fund, he will continue to remain member at least up to his salary cap (Prescribed maximum) for subsequent period of employment. For instance, if an employee is drawing Rs.14,000 Per month, he will be member of the fund. Assuming, his salary is increased to Rs.16,000 per month, the employer will be under an obligation to continue him as a member of the Fund at least upto the ceiling limit of Rs.15,000 per month.

Part-time employees, probationers, temporary or a daily wagers, employees working at their homes or workers of the contractor (when not covered by the contractor) or the apprentices other than those engaged under the Apprentices Act or engaged under Industrial Employment (Standing Orders) Act, 1946 are also covered under the Act.

International workers from or with the countries with whom the India does not have social security agreement are to be covered on their full salary.

If an employee, as covered under the Act, continues after his/her retirement on attaining the 55 or 58 years and has not settled his dues, the EPF contributions will be payable. Similarly, if a retired employee from the government service is engaged in an establishment, he will be covered under the Act (If his wages are less than the prescribed cap) because Employees' Provident Fund Act is not applicable upon the government employees and as such he will not be treated as an excluded employee'.





# CASE LAW ON PF COVERAGE

## **Director of a company**

The Patna High Court has held that the directors are not 'employees' even if they get remuneration.

Union of India vs. Patna Tyre House Pvt. Ltd. 2004 - (101) FLR 666 : 2004 (I) LIC 727 : 2004 (3) LLN 397 (Pat. HC).

## **Partner not covered**

A Partner of the firm cannot be construed as an employee.<sup>1</sup> Also; the partners of an establishment receiving salaries will not be included as employees for its coverage under EPF & MP Act.

1. *Prakash D. Shah and others vs. Union of India through the Ministry of Finance and another*, 2003 LIC 3631 : 2004 (100) FLR 856 : 2004 (I) LLJ 943 : 2004 LLR 218 : 2004 (I) LLN 98 : 2004 (I) CLR 68 : 2004 (105) FJR 844 (Bom. HC)
2. *Om Roller Flour Mills vs. Union of India*, 2002 LIC 1229 : 2002 LLR 683 : 2002 LIC 1229 : 2002 (IV) LLN 127 : 2002-III LLJ 228 (Cal. HC)

## **Sons of Proprietor**

Three sons of the proprietor who were in the employment and were being paid wages, it has been held that they will be deemed as 'employees' and liable to be covered under the Act.

*Goverdhanlal Purohit vs. R.P.F Commissioner*, 1993 LLR 575 (P&H HC)

## **Piece-rated employee**

The petitioner engaged in manufacture of eatables and seeing them at the counter has been engaging needy women to manufacture the items and were paid on piece rate basis, will be covered, under the Act.

*Bombay High Court - Shree Kutchi Visha Oshwal Mahila Mandal vs. Union of India*, 1992 LLR 584

## **Managing Director/Director**

Managing Director or the Director of a Company cannot be an employee to be covered under the Employees' Provident Funds & Misc. Provisions Act.

*Kolkatta High Court - Sanatan Ghosh vs. Regional Provident Fund Commissioner*, 1990 LLR 742.

## **Retired employee employed after settlement**

In one case, the Bombay High Court has held that an employee retired after 55 years will not be liable to be covered under Provident Fund Act on his re-employment if he has already withdrawn his full amount of accumulation on his

retirement.<sup>1</sup> However, the Calcutta High Court has not subscribed the view taken by the Bombay High Court. <sup>2</sup>

1. *The Bombay Printers Ltd. Vs. Union of India*, 1991 LLR 443 (Bom HC).
2. *Employer in relation to the Management of Calcutta Telephone vs. Presiding Officer Central Government Industrial Tribunal*, 2001-11 CLR 108 (Cal HC).

#### **Director of a company when covered**

Directors of a company working on part-time basis discharging extra duties apart from Director, will be employees under Employees' Provident Funds & Miscellaneous Provisions Act. Kolkatta High Court - *Tin Printers (Pvt.) Ltd vs. Regional Provident Fund Commissioner, West Bengal*, (2001) 88 FLR 187: 2000 LLR 1175.

#### **Apprentices when doing work of employees**

Persons engaged as apprentices but required to do work of regular employees are rightly covered under Provident Funds Act.

*Madras High Court - N.E.P.C Textile Ltd. Rep. by its Director, Coimbatore vs. Asstt. P.F. Commissioner, Coimbatore*, 2007 LLR 535 (Mad. HC).

#### **Casual Employees**

Provident Funds Act does not distinguish between regular employee or casual or those engaged through the contractor. Delhi High Court - *Jaggi & Co. vs. Presiding Officer, Employees' Provident Fund Appellate Tribunal*, 2008 LLR 126

#### **Home Workers**

Home workers as covered under the Beedi Cigar Workers (Conditions of Employment) Act will be covered under the Act.<sup>1</sup> The Madras High Court has also held that Weavers/Artisans working at home will also be covered by EPF & MP Act as employees.<sup>2</sup>

1. *Baji Beedi Factory vs. The Appellate Authority*, 1998 LLR 23 (Kant HC).
2. *Padiyur Sarvodaya Sangh vs. Union of India, New Delhi*, 1999 LLR 551 (Mad HC).

#### **Drivers & Conductors of school buses**

When drivers, conductors or the cleaners as engaged by the transport contractor since the Management has been paying for each trip of the buses, they will be covered under the Act.

*Springdales Scholl vs. Regional Provident Fund Commissioner*, 2006 LLR 47 (Del HC).

#### **Drivers of executive when covered**

Since the Company has been providing uniforms, footwears, monsoon equipment, winter clothing and even overtime to drivers, when their services were required by their Managers beyond their duty hours, they will be covered under Act.<sup>1</sup> In another case the Karnataka High Court has held that the drivers, engaged by the executive, will not be treated as employees of the Company for coverage under Provident Fund Act.<sup>2</sup>

1. *BASF India Ltd. vs. M. Gurusamy, Regional Provident Fund Commissioner, Maharashtra and Goa*, (2004) 2 Mah. LJ 164 : 2004 LLR 463 (BOM. HC).



2. *Employees' Provident Fund Organisation vs. L&T Komatsu Ltd.*, 2009 LLR 1274 (Karn. HC).

#### **Probationer**

Merely such employees are engaged by an employer in order to assess their performance, they will not be excluded from coverage.

#### **Daily Wager**

Since an employee has to be covered on the first day of joining, a daily wager is, thus, liable to be covered on the very first day.

Bombay High Court - Key Iron works (Pvt.) Ltd. Vs union of India, 2007 LLR 1725 .

#### **Apprentice**

Any apprentice through apprentice under Apprentice Act or Industrial Employment (Standing Order) Act excluded from coverage as per the definition of the 'employee'.

#### **International Worker**

In the absence of Social Security Agreement with a particular country where or wherefrom the employees have gone or come to India will be covered irrespective of their salary.

#### **Part-time employee**

When a part-time employee is engaged in a work incidently connected with work of establishment is an 'employee' under the Act and will be covered under the Act.

*Railway Employees Co-operative banking Society Ltd. Vs. Union of India*, 1980 Lab. IC 1212 (Raj. HC).

#### **Part-time medical practitioner**

Consultant doctors providing services for some hours or so to different establishment without control over them by that establishment would not come under the category of 'employees' coverable under section 2(f) of the Employees' Provident Funds and Misc. Provisions Act, 1952.

*Kerala High Court - Employees' Provident Fund Organization vs. Employees' Provident Fund Appellate Tribunal*, 2012 LLR 165

#### **Code Number Necessary Even when there is not a single Coverable Employee**

Definition of "Employee" provided under Section 2 (f) of the EPF & MP Act, 1952 does not provide any pay ceiling limitation and, as such, all employees disregarding any pay limit will be reckoned for coverage purpose of establishment.

#### **Advocates Firms not Covered**

Coverage of an Advocates firm by the Employees' Provident Funds Act, under the head of "Attorneys" will not be



justified since the Advocates Act, has deleted the “Attorneys”.

*Delhi High Court - Acme Company Vs. Union of India, 2004 LLR 1054*

### **Banks not covered**

A Notification under Provident Funds Act, extending coverage to all Banks other than Nationalized Banks is to be quashed.

*Madras High Court – Bharat Overseas Bank Limited, Chennai Rep. by its Chief Manager (pers.) vs. Government of India, Rep. by the Secretary, Ministry of Delhi, New Delhi, 2008 LLR (SN) 891*

### **Principal Employer Liable if Contractor Fails to Deposit Contribution**

The Employees working in connection with the work of an establishment under the overall control of the principal employer, getting wages directly from the principal employer through contractor fall within the purview of ‘employees’ as defined under the section 2 (f) of the Employees’ Provident Funds & Miscellaneous Provisions Act, 1952, the principal employer is liable to pay EPF dues in respect of such employees, in case the contractor fails for the same.

*Delhi High Court – MMTC Limited Vs. Employees’ Provident Fund Organization, 2013 LLR 347*

### **Encashment of Leave not Wages**

Encashment of leave not to be included for Provident Funds contributions

SUPREME COURT - AIR – 2008 – 1951:2008 Lab. IC 1763:2008 LLR 443 – Manipal Academy of Higher Education Vs. Provident Fund Commissioner

### **Notice Pay / Suspension Allowance/Leave Encashment / Over -Time**

The above four things are not wages to attract EPF contributions (as excluded by the Act and Judgments)

### **Limitation for Recovery of Contributions**

The Employees’ Provident Funds & Miscellaneous Provisions Act, 1952 does not prescribe any period of Limitation to initiate proceedings for recovery of the EPF dues including Damages and Interest from the Employer. Provisions of Indian Limitation Act, 1962 are not attracted in such cases.

*Gujarat High Court – Regional Provident Fund Commissioner – II and Recovery Officer Vs. Elysium Pharmaceuticals Limited, 2013 LLR 199*

### **Contribution be payable even When Wages are not Paid**

The question arose as to whether the Employees’ Provident Funds Contributions are to be paid only when the actual wages are paid. It has been clarified that payment of contribution is to be deducted from the wages hence it does not mean that the liability will accrue only when the wages are paid. Payability starts from the date when it accrues. If

the employer makes the payment of wages at his convenience, held, the same will not enable the employer to pay contribution also at his whims for reasons which may or may not be justifiable.

*Calcutta High Court – Employees’ Provident Fund Organisation Vs. Birlapur Vidyalaya, 2007 – II LLN*

### **Can an Employee opt for Non Membership?**

As long as an employee is employed in an establishment covered under the EPF Act and Scheme and his salary is less than the prescribed ceiling, he has no option to be a member of the EPF and the Scheme since it is mandatory.

### **Consumer Protection Act Applies upon Provident Fund Act**

Consumer Protection Act, will extend to the service provided by the EPF & MP Act.

1. *Regional Provident Fund Commissioner, Faridabad Vs. Shiv Kumar Joshi, 1996 – LLR 641*
2. *Regional Provident Fund Commissioner, Vs. Bhavani, AIR 2008 SC 2957 : 2008 LIC 3565: 2008LLR 661 (SC)*

### **Condition for Entertaining Appeal**

No Appeal by the employer shall be entertained by a Tribunal unless he has deposited with the Tribunal a Demand Draft payable in the Fund and bearing 75 per cent of the amount due from him as determined under Section 7A. Provided also that the Tribunal may, for reasons to be recorded in writing, waive or reduce the amount to be deposited under section 7-O.



**“I’m the greatest salesman in the world.  
But I only show my résumé to very special people.  
If you’d like to be a very special person, it will cost you \$500.”**

# PROVIDENT FUND



## **Bill to empower Centre to reduce, waive PF dues soon**

The Union government has firmed up amendments to Employees' Provident Funds & Miscellaneous Provisions Act to enable the centre to reduce or waive-off mandatory PF contributions by employees in certain cases.

"As per the proposed changes, the centre would take a decision in this regard based on financial position of 1 class of industry or other circumstances." The Labour Ministry has completed consultation on the proposed bill to amend the EPF & MP Act, a source said.

The source said that besides proposed amendment, Labour Ministry is firming up its views to add some more changes to the Act before introducing the bill in Parliament. The amendment bill is likely to be introduced in the forthcoming Budget session in February.

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## **Changes to EPFO bill on the cards**

The Centre has firmed up amendments to Employees' Provident Funds & Miscellaneous Provisions Act, to enable it to reduce or waive off mandatory PF contributions by employees in certain cases. According to the proposed changes, the Centre would take a decision in this regard based on financial position of class of industry or other circumstances. "The Labour Ministry has completed consultation on the proposed bill to amend the EPF & MP Act", a source said. The Labour Ministry is firming up its views to add some more changes to the act before introducing the bill in Parliament.

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## **EPFO wants speedy enrolment of construction workers**

To speed up the process of extending provident fund(PF) coverage to construction and contract workers, the Employees' Provident Fund Organisation (EPFO) has asked all its regional offices to expedite the process of enrolment.

Noting that a number of instructions had been issued in the past in this regard, a circular dated January 22 by the Additional PF Commissioner has instructed all its regional offices to hold meetings with State governments, large establishments (with over 500 employees), such as the Railways, units employing over 100 workers and unions and monitor the activities and send information to head office.

As per National Sample Survey (2011-2012) estimates, there are about 50.22 million building and other construction workers, including contract workers, many of whom keep moving from one location to another. All regional PF Offices have also been conveyed the concerns of the Parliamentary Standing Committee on Labour, which in its meeting earlier in January, urged the EPFO to "work hard" on coverage of construction and contract workers.

### **EPFO plans rules to curb premature withdrawals**

To ensure that its subscribers have a social security net in their old age , the Employees' Provident Fund Organisation (EPFO) is planning to restrict pre- mature withdrawals and hold back at least 10 per cent of contribution till the member reaches the age of 50.

The issue is understood to have been discussed at a recent meeting by central Provident Fund Commissioner KK Jalan, where he directed officials to draw up a plan to discourage pre-mature withdrawal from the provident fund.

"The employees' complete balance should be per-mitted for final withdrawal only on superannuation or on other special contingencies so identified. For taking care of other contingencies of the members during the service history, the facility of part-withdrawal can be revised," he said, according to the minutes of the meeting.

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### **EPFO opens office for big firms**

In bid to provide prompt services to big employers in the organized sector, retirement fund body has opened the first Special Corporate Office (SCO) at its regional office at Bandra in Mumbai. The first SCO of the Employees' Provident Fund Organisation (EPFO) was inaugurated by the Labour Minister Bandaru Dattatreya at Bandra, an official statement said. EPFO Has introduced the concept of SCO with a view to provide exemplary and prompt service to a large chunk of its subscribers who are in employment with select big firms covered under its purview and contributing a significant amount as PF dues, it said.

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### **Pension Scheme – Age limit may raised to 60 years**

At present a formal sector worker covered under the EPS -95 can make contributions towards pension scheme till the age of 56 years and can claim pension after that. The pension Implementation Committee (PIC) has recommended an increase in the age for vesting pension to 60 years. While suggesting that the Actuary should be asked to develop a model to give incentive to those persons who opt for drawing pension at the age of 60 years.



## DIGEST OF EPF TRIBUNAL APPELLATE

### **Contributions for unidentified workers can't be recovered:**

An appeal was filed by the appellant, before the Employees' Provident Fund Appellate Tribunal, challenging the orders dated 12.01.2010 and 19.10.2011, passed under sections 7-A and 7-B of the Act, by the EPF Authority, determining the dues in respect the unidentified beneficiaries, which is illegal.

The EPF Appellate Tribunal observed that the EPF Authority has passed the impugned orders on the ground that since the appellant did not produce the records, there was no alternative but to uphold the report of the Enforcement Officer indicating that the appellant had not extended PF benefit for 184 employees. Report of EO was never submitted by the EPF Authority despite the directions issued by the Tribunal. Impugned recovery, if made, would not reach the beneficiaries in the absence of their identification with required details indicating their names, father's names, addresses, designation, salary, age, etc. EPF Authority cannot make collection for faceless, nameless or non-identifiable workman EPF Authority has not exercised its jurisdiction properly. The amount of deduction cannot be permitted to lie idle with department as held by the Supreme Court in the matter of Himachal Pradesh State Forest Corporation vs. Regional Provident Fund Commissioner, 2008-III LLJ SC. Hence impugned order is quashed. Appeal is allowed.

*M/s. Roopam Sarees Pvt. Ltd. Vs. APFC, Surat ATA No.26(05)2013, decided on 26.11.2014*

### **Demanding EPF Contributions for unidentified employees – not sustainable :**

The appellant filled an appeal before the Employees' Provident Fund Appellate Tribunal, challenging the orders dated 29.08.2005, passed by the EPF Authority, under section 7- A and 7-B of the Act, determining the dues in respect of unidentified beneficiaries, which is illegal.

The EPF Appellate Tribunal observed that appellants submitted statement of accounts for remittance of PF dues challans, attendance and payment of wages records, before the 7-A Authority. EPF dues have been determined in respect of labour engaged through petty contractors at different construction sites without identifying actual beneficiaries, by the EPF Authority. Regular default on the part of the appellant has not been pleaded. Enforcement Officer has not identified the individual beneficiaries whereas to identify beneficiaries and their wages are pre-condition for assessment of PF contribution as per section 6 of the Act. The EPF Authority has not stated in its impugned orders as to what specific documents indicating their nature or name thereof were not produced. Impugned recover, if made, would not reach the hands of the actual beneficiaries and shall remain in suspense account. The amount of deduction cannot be permitted to lie idle with department. Hence, the impugned orders have serious infirmity. Accordingly, impugned orders are quashed and set aside. Appeal is allowed.

*M/s. Coastal Projects Private Limited Vs. APFC, Bhubaneswar ATA No.842 (10) 2013, Decided on 21.11.2014*

### **Order demanding EPF contributions for unidentified employees – to be quashed**

The appellant filed an appeal before the Employees' Provident Fund Appellate Tribunal, challenging the orders dated

15.12.2009 and 25.03.2010, passed by the EPF Authority, under sections 7-A and 7-B of the Act, determining the dues in respect of unidentified beneficiaries, which is illegal.

The EPF Appellate Tribunal observed that certain records of the appellant were seized by the squad of Enforcement Officers. During enquiry under section 7-A, the appellant submitted balance – sheet, Form 11, appointment letters and PF challans, etc. EPF Authority has held that the appellant has not produced the records. Certain record is in possession of the EPF Authority. EPF Authority, in fact, has assessed the EPF contributions in respect of expenses towards, designing, dying, embroidery, fabrication, washing, pressing etc. based on balance-sheet data taking 25% of the total amount. Appellant's stand is that said amount does not attract contributions since the same were done by independent establishments for which payment was made after deduction of TDS. The EPF Authority has not stated, in its impugned orders, as to what specific documents indicating their nature or name thereof were not produced. All relevant records were seized and lying in possession of the EPF Authority. No identification of beneficiaries was done by the EPF Authority whereas to identify beneficiaries and their wages are pre-condition for assessment of PF contribution as per section 6 of the Act. Impugned recovery, if made, would not reach the hands of the actual beneficiaries and shall remain in suspense account. Hence, the impugned orders have serious infirmity. Accordingly, impugned orders are quashed and set aside. Appeal is allowed.

*M/s. Nancy Craft vs. RPFC, Delhi ATA no.216(04)2010, decided on 23.9.2014.*

## **Salient features of UAN for PF subscribers**

Central Provident Fund Organisation has allotted Universal Account Number to the subscribers of Provident Fund. This unique number will be portable throughout the working career of employees. No new PF account will be allotted on changing of job by the subscriber.

1. After getting UAN, a PF subscriber will retain it through his work life, it won't change in a assignment.
2. On changing a job, he/she'd get a number IF that will be linked to UAN.
3. Once an employee is allotted the UAN, he/she is required to provide it to new employer each time he/she changes jobs.
4. The new employer will link new allotted member ID to UAN.
5. This will help smoothen the process of filling of PF transfer claims on changing jobs.
6. Employees would also be given personalized log-in.
7. Employees need to activate their UANs on the EPFO site to download UAN card, view update PF account, file and view transfer claims, update KYC information.
8. UAN will enable subscribers to consolidate previous accounts. Many accounts are inoperative. These are accounts where there have been no contributions for the three years and they earn no interest.

**Note :** (a) The employees can check if UANs have been allotted to them on the EPFO website or with their employers.  
(b) The members may like to inform their employees who are covered under the EPF Scheme about the UAN as they are required to use the same throughout the entire period in which they remain subscribers of EPF Scheme.

**LATEST**

## **AMENDMENTS & NOTIFICATION**

### **Employees' Provident Fund Organisation**

No.C.iii/Compliance-2001/Cir/E.V/31509

Dated : 07.01.2015

To

All Regional PF Commissioners,  
In-Charge of Regional/Sub-Regional Officers

**SUB:** Issue of notices to defaulting establishments on initiation of proceedings under Section 7A/14B of the Employees Provident Funds & Miscellaneous Provisions Act, 1952 through e-mail – regarding

Sir,

A facility for Online Registration of Establishments (OLRE) has been provided for the employers to get themselves registered under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 (The Act) for Provident Fund code number.

2. Establishments are now required to register themselves online for PF code number. While registering themselves the employers are required to fill up Form 5A regarding particulars of all the branches and departments, owners, occupiers, directors, partners, manager or any other person or persons who have the ultimate control over the affairs of such factory or establishment in e-format. A provision has also been made in the form 5A to register the e-mail id of the establishment. It has also been instructed that the existing establishments are also required to fill up Form 5A online.

3. As per the existing practice, whenever proceedings are initiated either under Section 7A of the Act for deciding applicability/assessment of dues against the defaulting establishments or under Section 14-B of the Act for levy of damages, notices are issued to the establishment by post.

4. Now, Since the employers provide their e-mail id in Form 5A. It has been decided that in addition to notices issued by post, notices shall also be sent in the e-mail id of the establishment.

5. This shall be strictly adhered to.

(This issues with the approval of CPFC).

Yours faithfully,

Additional CPFC-1 (Compliances)



**Employee Provident Fund Organisation**

Bhavishya Nidhi Bhawan, 14- Bhikaji Cama Palce new Delhi - 110066

No.manual/Amendment/2011/30992

Dated: 02.01.2015

To

All Regional PF Commissioners,  
In-Charge of Regional/Sub-Regional Officers

**SUB:** Introduction of declaration Form {Form No. 11(New)} to replace existing form No.11 (Revised)

Sir/Madam,

In exercise of powers conferred on the Central Provident Fund Commissioner under para 36(7) read alongwith the provisions of paras 34 and 57 of EPF Scheme 1952 and para 24 of employee' Pension Scheme,1995, has- ordered the replacement of erstwhile Form No.11 (Revised) with the Declaration Form {Form No.11 (New)} placed at Annexure-I

2. The Declaration Form {Form No.11 (New)} will also replace Form No.13 in all such cases where existing member of the Provident Fund makes a request for transfer of his fund availing the facility of UAN.

3. The Members who have been allotted UAN and where KYC detail have been digitally verified by the previous employer, are not required to fill separate form No. 13. Rest of the employees will continue to fill Form – 13 alongwith Form No. 11 (New)

4. The employees/ employers can access fillable Declaration Form (form No. 11 (New)) on the member portal which will be pre-filled with all relevant information already in our database.

Yours faithfully,

(Sanjay Kumar)

FA & CAO

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It is informed that with effect from the period as specified in the Government notification (copy attached) the administrative charges for EPF payable by the employer is declared as 0.85 % of the Pay subject to the minimum sum of Rs.75/-(per month) for non-functional establishment and for other functional establishments minimum sum of Rs.500/- (per month). However, wherever the administrative charges calculated on the basis of 0.85 of the pay exceeds Rs,500/- per month, the exact amount has to be paid.

As regards the amount of administrative charges payable by the employers with regard to Employees Deposit Linked Insurance Scheme, It shall be subject to minimum of twenty-five rupees per month for every non-functional establishment having no contributory member and two hundred rupees per month per establishment for other contributing establishments. However, wherever the administrative charges calculated on the basis of 0.01 of the pay, exceeds Rs,200/- per month, the exact amount has to be paid

Copy of notification is attached herewith with a request to comply strictly.

For Web Circulation Only

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

(कर्म एवं रोजगार मंत्रालय, भारत सरकार)  
 (Ministry of Labour & Employment, Govt. of India)  
 मुख्य कार्यालय / Head Office

भविष्य निधि भवन, 14 भीकाजी कामा प्लेस, नई दिल्ली - 110066.  
 Bhavishya Nidhi Bhawan, 14-Bhikaji Cama Place, New Delhi-110066  
 Phone: 011 - 26172685, Fax: 011-26173022, e-mail: [rc.fu@epfindia.gov.in](mailto:rc.fu@epfindia.gov.in)

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

Date: 02.03.2015

To

H0649

02 MAR 2015

**All Addl. CPFCs.**  
**All Regional P.F. Commissioners**  
 In-charge of the ROs/SROs.

**Sub: Reduction in Rate of Administrative Charges from 1.10% to 0.85% of the pay.****Ref:** MOL&E Notification No. S.O. 323(E) dated 2<sup>nd</sup> February, 2015 and S.O.324(E) dated 2<sup>nd</sup> February, 2015.

Sir/Madam,

Please find enclosed a copy of the above said notifications issued by the Ministry of Labour & Employment for information & necessary action.

2. The notifications may be applied from 1<sup>st</sup> January, 2015.

3. The Information Services Division has separately been requested to bring in necessary changes in the software.

Yours faithfully,

Encl: As above

*(Signature)*  
**(Sanjay Kumar)**  
 FA&CAO

**Copy to:**

- 1) ACC (IS) for requisite changes in application software
- 2) DD (OL) for Hindi version.
- 3) RPFC (NDC) for web upload.

*(Signature)*  
**(Sanjay Kumar)**  
 RPFC-I (F&A)

रजिस्ट्री सं० डी० एल०-33004/99

REGD. NO. D. L.-33004/99



# भारत का राजपत्र The Gazette of India

असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 243]

नई दिल्ली, सोमवार, फरवरी 2, 2015/माघ 13, 1936

No. 243]

NEW DELHI. MONDAY, FEBRUARY 2, 2015/MAGHA 13, 1936

श्रम और रोजगार मंत्रालय

अधिसूचना

नई दिल्ली, 2 फरवरी, 2015

**का.आ. 323(अ).—** केंद्रीय सरकार, कर्मचारी भविष्य-निधि योजना, 1952 के पैरा 39 के साथ पठित पैरा 30 के स्पष्टीकरण में प्रदत्त शक्तियों का प्रयोग करते हुए और भारत के राजपत्र, भाग 2, खंड 3, उपखंड (ii) तारीख 18 जुलाई, 1998 में, भारत सरकार के तत्कालीन श्रम मंत्रालय की अधिसूचना सं. का.आ. 1437 तारीख 9 जुलाई, 1998 को उन बातों के सिवाय अधिक्रांत करते हुए, जिन्हें ऐसे अधिक्रमण से पूर्व किया गया है या करने का लोप किया गया है, केंद्रीय बोर्ड से परामर्श करने के पश्चात्, कर्मचारी भविष्य-निधि के, सामान्य प्रशासनिक व्ययों को पूरा करने के लिए उपलब्ध संसाधनों को ध्यान में रखते हुए नियोजक द्वारा उक्त स्कीम के पैरा 30 और पैरा 38 के उप पैरा 1 के प्रयोजनों के लिए संदेय प्रशासनिक प्रभावों को प्रत्येक अवृत्त्यकारी स्थापन, जिसका कोई अंशदायिक सदस्य नहीं है, के लिए प्रतिमास पंचहत्तर रुपए की न्यूनतम राशि और अन्य स्थापनों के लिए प्रति स्थापन पांच सौ रुपए प्रतिमास की न्यूनतम राशि के अधीन रहते हुए, वेतन के 0.85 प्रतिशत (शून्य दशमलव पचासी प्रतिशत) जैसा कि उक्त पैराओं में निर्दिष्ट किया गया है, निश्चित करती है।

2. शंकाओं को दूर करने के लिए, यह अधिसूचित किया जाता है कि इस अधिसूचना में अंतर्निहित किसी बात का 31 दिसंबर, 2014, उस तारीख को सम्मिलित करते हुए, उस अवधि की बाबत संदेय प्रशासनिक प्रभावों, जिनके लिए पैरा 1 में निर्दिष्ट अधिसूचना उमी तरह लागू रहेगी मानो उसका अधिक्रमण नहीं किया गया था।

[सं.एम-35012/01/2014-एसएन.II]

मनीष कुमार गुप्ता, संयुक्त सचिव

MINISTRY OF LABOUR AND EMPLOYMENT

NOTIFICATION

New Delhi, the 2nd February, 2015

**S.O. 323(E).—** In exercise of the powers conferred by the *Explanation* to paragraph 30 read with paragraph 39 of the Employees' Provident Funds Scheme, 1952, and in supersession of the notification of the Government of India in the erstwhile Ministry of Labour number S.O. 1437 dated the 9<sup>th</sup> July, 1998, published in the Gazette of India, Part II, section 3, sub-section (ii) dated the 18th July, 1998, as respects things done or omitted to be done before such supersession, the Central Government, after consulting the Central Board and having regard to the resources of the Employees' Provident Fund available for meeting its normal administrative expenses, hereby fixes the administrative

590 GI/2015

(1)



charges payable by the employer for the purposes of paragraph 30 and sub-paragraph (1) of paragraph 38 of the said Scheme at 0.85 per cent. (zero point eight five per cent.) of the pay as referred to in the said paragraphs subject to a minimum sum of seventy-five rupees per month for every non-functional establishment having no contributory member and five hundred rupees per month per establishment for other establishments.

2. For the removal of doubts, it is hereby notified that nothing contained in this notification shall affect the administrative charges payable in respect of the period up to and inclusive of the 31st December, 2014 in respect of which the notification referred to in paragraph 1 herein shall continue to apply as if the same had not been superseded.

[No.S-35012/01/2014-SS.II]  
MANISH KUMAR GUPTA, Jt. Secy.

### अधिसूचना

नई दिल्ली, 2 फरवरी, 2015

**का.आ. 324(अ).—**केंद्रीय सरकार, कर्मचारी भविष्य-निधि और प्रकीर्ण उपबंध अधिनियम, 1952 (1952 का 19) की धारा 6A की उपधारा (4) के खंड (क) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और भारत सरकार के श्रम मंत्रालय की अधिसूचना सं. का.आ. 875(अ) तारीख 1 अक्टूबर, 1987 और सं. का.आ. 237 तारीख 11 जनवरी, 1989 को उन बातों के सिवाय अधिकांत करते हुए, जिन्हें ऐसे अधिक्रमण से पूर्व किया गया है या करने का जोष किया गया है, मूल वेतन, महंगाई भत्ता (जिसके अंतर्गत किसी खाद्य रियायत का नकद मूल्य भी सम्मिलित है) तथा प्रतिधारण भत्ता, यदि कोई हो, अवधारित किया जाता है, जो कर्मचारी जमा सहबद्ध बीमा स्कीम, 1976 के प्रशासन के संबंध में व्ययों को पूरा करने के लिए उक्त स्कीम के द्वारा या उसके अधीन दिए गए कोई अन्य नामों की नामतः के मद्दे व्ययों से भिन्न, मूल वेतन के योग का 0.01 प्रतिशत (शून्य दशमलव शून्य एक) तक जमा सहबद्ध बीमा निधि को प्रत्येक मास नियोजक द्वारा और रकम संदाय के रूप में अपने कर्मचारी के संबंध में नियोजक द्वारा समय के लिए संदाय होगी।

परंतु नियोजकों द्वारा संदेय प्रशासनिक प्रभारों की रकम प्रत्येक अकुल्यकारी स्थापन, जिसका कोई अभिवापी सदस्य नहीं है, के लिए प्रतिमास न्यूनतम 25 रुपए और अन्य स्थापनों के लिए प्रत्येक स्थापन प्रतिमास 200 रुपए न्यूनतम के अधीन रहते हुए, संदेय होगी।

2. शंकाओं को दूर करने के लिए, यह अधिसूचित किया जाता है कि इस अधिसूचना में अंतर्विष्ट किसी बात का 31 दिसंबर, 2014, उस तारीख को सम्मिलित करते हुए, उस अवधि की बाबत संदेय प्रशासनिक प्रभारों, जिनके लिए पैरा 1 में निर्विष्ट अधिसूचना उसी तरह लागू रहेगी मानो उसका अधिक्रमण नहीं किया गया था।

[सं.एस-35012/01/2014-एसएस.II]

मनीष कुमार गुप्ता, संयुक्त सचिव

### NOTIFICATION

New Delhi, the 2nd February, 2015

**S.O. 324(E).—**In exercise of the powers conferred by clause (a) of sub-section (4) of section 6C of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), and in supersession of the notifications of the Government of India Ministry of Labour number S.O. 875 (E) dated the 1<sup>st</sup> October, 1987 and number S.O. 237 dated the 11th January, 1989, except as respects things done or omitted to be done before such supersession, the Central Government hereby determines 0.01 (zero point zero one) per cent. of the aggregate of the basic wages, dearness allowance (including the cash value of any food concession) and retaining allowances, if any, payable for the time being by the employer in relation to his employees as the further sum payable by the employer every month to the Deposit-linked Insurance Fund for the meeting the expenses in connection with the administration of the Employees' Deposit-linked Insurance Scheme, 1976 other than the expenses towards the cost of any benefits provided by or under that scheme:

Provided that the amount of administrative charges payable by the employers shall be subject to minimum of twenty-five rupees per month for every non-functional establishment having no contributory member and two hundred rupees per month per establishment for other establishments.

2. For the removal of doubts, it is hereby notified that nothing contained in this notification shall affect the administrative charges payable in respect of the period up to and inclusive of the 31st December, 2014 in respect of which the notification referred to in paragraph 1 herein shall continue to apply as if the same had not been superseded.

[No.S-35012/01/2014-SS.II]  
MANISH KUMAR GUPTA, Jt. Secy.



GOVERNMENT OF TAMIL NADU  
2015

[Regd. No. TN/CCN/467/2012-14.  
[R. Dis. No. 197/2009.  
[Price: Rs. 1.60 Paise.



# TAMIL NADU GOVERNMENT GAZETTE

PUBLISHED BY AUTHORITY

No. 10]

CHENNAI, WEDNESDAY, MARCH 11, 2015  
Maasi 27, Jaya, Thiruvalluvar Aandu – 2046

## Part III—Section 1(a)

General Statutory Rules, Notifications, Orders, Regulations, etc.,  
issued by Secretariat Departments.

### NOTIFICATIONS BY GOVERNMENT

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*Pages.*

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Amendments to the Tamil Nadu Private Colleges (Regulation) Rules .. .. 14

#### LABOUR AND EMPLOYMENT DEPARTMENT

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**NOTIFICATIONS BY GOVERNMENT****HIGHER EDUCATION DEPARTMENT****Amendments to the Tamil Nadu Private Colleges (Regulation) Rules**

[G.O. Ms. No. 36, Higher Education (E1), 26th February 2015, மாசி 14, ஐய, திருவள்ளூர் ஆண்டு-2046.]

**No. SRO A-4/2015.**

In exercise of the powers conferred by Section 53 of the Tamil Nadu Private Colleges (Regulation) Act, 1976 (President's Act 19 of 1976), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Private Colleges (Regulation) Rules, 1976:

**AMENDMENTS**

In the said Rules, in rule 3, -

- (1) in sub-rule (1), to clause (i) the following proviso shall be added, namely:-

"Provided that the Government in Higher Education Department may entertain the application after the last date specified above, if the Government is satisfied that the applicant has sufficient cause for not submitting the application in time.";

- (2) for sub-rule (4), the following sub-rule shall be substituted, namely:-

"(4) Every application not accompanied by a receipt from a Government Treasury for the remittance of the fee referred to in sub-rule (2) is liable to be rejected."

APOORVA,  
Secretary to Government.

**LABOUR AND EMPLOYMENT DEPARTMENT****The Apprenticeship (Second Amendment) Rules, 2014**

[G.O. Ms. No. 35, Labour and Employment (R2), 18th February 2015, மாசி 6, ஐய, திருவள்ளூர் ஆண்டு-2046.]

**No. SRO A-5/2015.—The following Notification issued by the Ministry of Labour and Employment (Director General of Employment and Training), Government of India, New Delhi, the 22nd September, 2014 is republished:—**

**G.S.R. 680(E).**—In exercise of the powers conferred by sub-section (1) of Section 37 of the Apprentices Act, 1961 (52 of 1961), the Central Government, after consulting the Central Apprenticeship Council, hereby makes the following rules further to amend the Apprenticeship Rules, 1992, namely:—

1. (1) These rules may be called the Apprenticeship (Second Amendment) Rules, 2014.
- (2) They shall come into force on the date of their publication in the Official Gazette.—
2. In the Apprenticeship Rules, 1992, for sub-rule (1) of rule 11, the following shall be substituted, namely:—

"(1) The minimum rate of stipend per month payable to trade apprentices shall be follows namely:—

- |  |   |
|--|---|
| (a) During the first year of training            | : Seventy per cent of minimum wage of semi-skilled workers notified by the respective State or Union territory. |
| (b) During the second year of training:          | Eighty per cent of minimum wage of semi-skilled workers notified by the respective State or Union territory.    |
| (c) During the third and fourth year of training | : Ninety per cent of minimum wage of semi-skilled workers notified by the respective State or Union territory.  |

Mar. 11, 2015]

TAMIL NADU GOVERNMENT GAZETTE

15

Provided that in the case where the minimum rate of wage for a trade is not notified by the State Government or Union territory, then the maximum of minimum wages of the Scheduled Employment notified by such State Government or Union territory for semi-skilled workers shall be taken into account for paying the stipend in respect of that trade:

Provided further that in the case of trade apprentices referred to in clause (a) of Section 6 of the Act, the period of training already undergone by them in a school or other institution recognised by the National Council, shall be taken into account for the purpose of determining the rate of stipend payable".

[No. DGET-23(3)(3403)/2014-AP]

ALOK KUMAR,  
*Director General / Joint Secretary.*

NOTE: The Principal rules were published in the *Gazette of India*, Part II—Section 3, sub-section (i), dated the 1st August, 1992 *vide* Notification Number G.S.R. 356, dated the 15th July, 1992 and last amended *vide* Notification Number G.S.R. 158(E), dated the 4th March, 2014.

M. VEERA SHANMUGHA MONI,  
*Secretary to Government.*



## **Filling of Form 5A in EPF**

Dear Employer,

It is once again requested to complete the Form-5A filling in your respective ECR logins. Some of the FAQs relating Form-5A are answered below along with the related URLs.

1. Verification of the PAN where the Establishment name is different from the name in the PAN, as in the cases of Schools run by the Society or a Trust;

It was explained that the PAN and its verification was with a purpose to cede the PAN with the Establishment code (which is already taking place in cases of OLRE Coverage). Thus in case except the Proprietorship Firms, the PAN of the Establishment is to be entered and the name on the PAN will not be changing the already available name of the establishment. The issuing of Code number is mandatorily as per the name in the PAN (for other than Proprietorship Firms) and the OLRE is also following it. In cases where there are multiple units against a single PAN, the code allotment is through the Form 2A available in the ECR Login of the Main unit.

2. PAN Rejection Cases: It was informed that as in case of the OLRE, the online verification is being done against the PAN with the Name entered as per PAN. The verification fails only when there is a difference.

For getting the correct name, the Income Tax India has a facility at the following URL using which any person can check the name as against the PAN.

<https://incometaxindiaefiling.gov.in/e-Filing/Services/KnowYourJurisdictionLink.html>

This the employers may be guided to use this facility for correct entry of the name in the PAN.

3. It was also informed that for the help of the employers, an IDS with the instructions has been prepared and the same has been made available on the website under the links for the ECR Portal and the OLRE Portal. The URL is as follows:

[http://epfindia.gov.in/Forms/Forms\\_Instructions/Form5A\\_IDS.pdf](http://epfindia.gov.in/Forms/Forms_Instructions/Form5A_IDS.pdf)

4. There has been request for adding certain Ownership Type, such as Public Limited Company etc. The matter was referred to the User Division and the decision has been communicated that such companies should select Joint Stock Company in this field.

5. The Primary Activity: The list of activities is as per the master in the EPFO Application and the notified list. As the Form 5A is being filled in by the existing code numbers, the Office while covering them must have done so under a specific activity and it must be written in the code allotment letter.

6. The remaining fields are as per the hard copy of the Form 5A and there should not be difficulty. Some of the employers particularly from the Companies have also asked about whether the list of all employers is to be given. This is not a software issue. However the CPFC took note of the information available on the website of the Ministry of Corporate Affairs where the list of all the Directors/Signatories is available for the Companies in public domain and also stated that once the form 5A is filled in, in case of a Company the list can be checked from that site. The URL of this facility is

<http://www.mca.gov.in/DCAPortalWeb/dca/MyMCALogin.do?method=setDefaultProperty&mode=31>

mail information from EPFO

## **Labour Laws (Exemption form Furnishing Returns and Maintaining Registers by certain Establishments Amendment Act, 2014**

(Gaz. Of India Ext. Pt.IIs.3, sub.s(II) dt.31.12.2014)

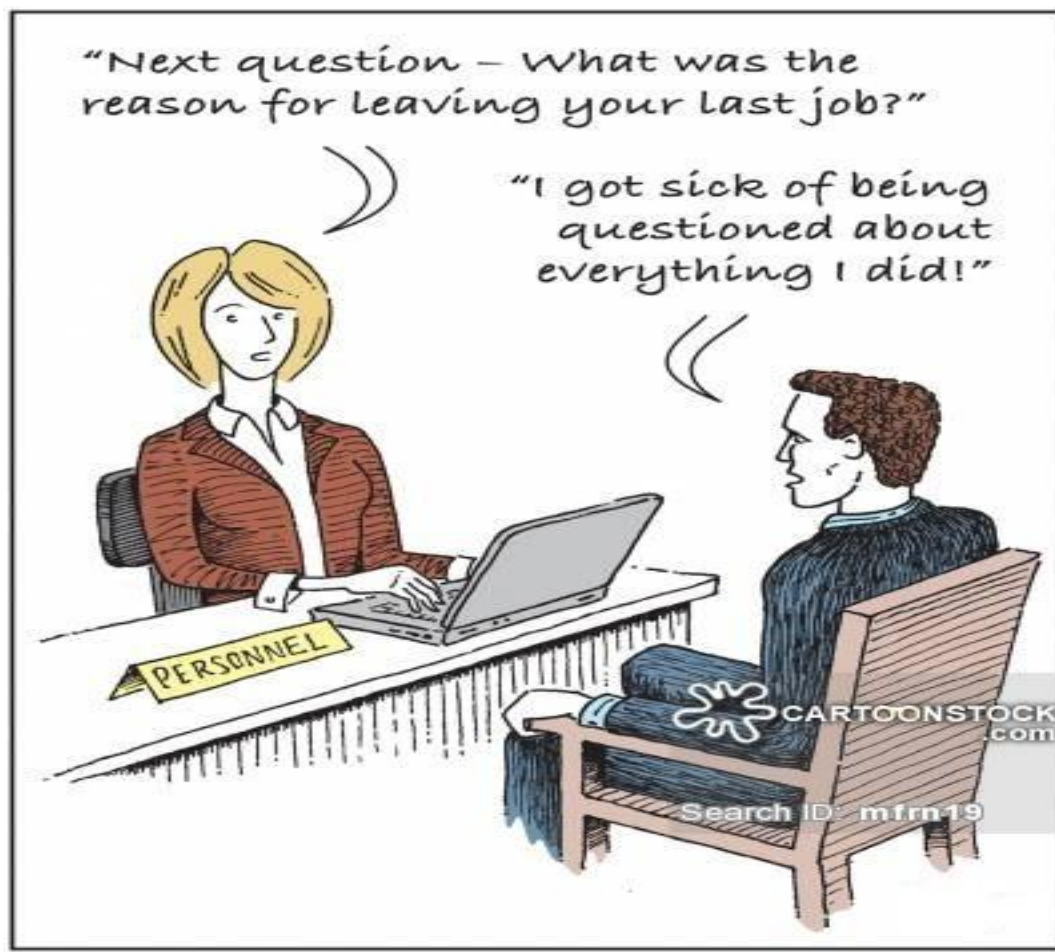
### **NOTIFICATION**

December 31, 2014

S.O. 3326 (E) - In exercise of the powers conferred by sub – section (2) of section 1 of the labour Laws (exemption form furnishing Returns and Maintaining Registers by Certain Establishments) Amendment Act,2014 (30 of 2014) the ventral Government hereby appoints the 1<sup>st</sup> day of January 2015 as the date on which the said Act shall come into force.

(Z-20025/1/2012-Coord (Vol.iii))

Dheeraj Kumar, Jt. Secy.





## **COMPLIANCE CHECK LIST**

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

<b>Sl.No.</b>	<b>Act</b>	<b>Frequency</b>	<b>Principle Employer ----&gt;</b>
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>

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