

ONE TEAM

DIVERSIFIED

ACTIVITIES



Editorial Board

S.S.MADHAVAN, M.A., MBA., BL.,
R.R.RAVINDARAN, M.A., MBA., BL.,
P.NEHRU, B.SC., BL.,



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V & M Associates is a full service Law Firm with offices at Chennai, Bombay and associate Lawyers in most of major cities of the country. The main office of the Firm is in Chennai, conveniently located close to the International & Domestic Airport and it is easily accessible from all parts of the City.

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FROM THE EDITOR'S DESK

- + **Global Changes,**
- + **Political,**
- + **Policy Decisions,**
- + **Executive Exists,**
- + **BoardRoom Battles,**
- + **Natural Calamity,**
- + **Court Room Decisions,**
- + **Death of Leaders,**
- + **Market Failures and finally**
- + **Managerial slippages:**

**2016- The Illustrative
Top Ten causes for
Business Concerns -
Call for New Managerial
Learning**

The year had been a mixed with multiple pull factors on the performance of Business Houses and it is a time for the practicing managers to have a deep dive diagnosis for identifying corrective & preventive action plan for the year 2017 with right alternate. In order to help the Managers/Business Leaders in Action, We at **V & M Associates** designed a “**On Call- Off-line On-demand Help Desk**” known as “**MbA**” - **Management through better Alternates.**



1. Major Global Changes with serious impact on Indian Corporate Houses:

On the evening of 8 November, the world gathered in front of TV screens for the news. In the early hours of 9 November, it began to dawn on us that [Florida fell to Donald Trump](#), When [David Cameron returned from Brussels in February](#), brandishing his peace-in-our-time renegotiated EU membership terms.

2. Major Political Terror Attack misbalancing Business Economy:

Be it a smartly dressed in a dark suit and tie, well blended with other guests at modern art centre in the Turkish Capital but Mert Altıntaş, a police officer who killed **Russia's ambassador to Turkey** or the seven of the nine jihadis who [attacked Paris late last year](#), killing Syrian refugees 130. In March, **Brussels** became the next target, when [bombs at the airport and a metro station](#) killed more than 30 and injured 300. But July was to be the deadliest month: **Bastille Day celebrations** on a balmy night in Nice became a massacre when [a Tunisian man drove a truck into the crowds](#), killing 86 and injuring more than 400. Twelve days later, two 19-year-old jihadis forced an 85-year-old priest to kneel at his own altar in a **Normandy church** and [slit his throat](#). In Germany, [an Afghan asylum seeker ran amok with an axe on a train](#), [a Syrian refugee blew up a wine bar](#)

3. Major Policy Decisions of Governments making tough times to Managers:

Be it the new H1 B Visa policy of United States of America or the recent Demonetization policy of Government of India, or the outsourcing policy of US or the Labour Law changes with increased coverage of ESI, PF and Bonus Benefits in India with an impact to new classification of International Workers – all changes leading to new challenges for every practicing managers.

4. Major Corporate – Executives' exits and their followers:

Two decade old Global CFO cum President of Cognizant exits or new generations online retail major Flipkart CFO quits, sudden changes in the leadership team of Infosys, series of resignations of start-up stores or the sensational exit of **Arunab Gowswamy** *the voice of voiceless from Times*, making a big vacuum in talent search for the managers leaving some or other unstated questions in the mind of stake holders.

5. Major Board Room Battles:

Tata's well known big street fights in every Tata companies Board meeting in consultation with the battery of learned counsels of the country or the history repeats story of Wadia's or the stained yester years icon of Indian Corporate Malliah's run for life & the bank's chase for his blood leaving the split chairs in the Board. All these lead to another question in the mind of investors about the Corporate Business Dimensions of our country further give additional challenges to practicing managers with some underpowered decision support on transactions.

6. Major Natural Disaster impacting the normal Trade:

Be it Manipur's high order magnitude earthquake or Meteorite in Vellore of Tamil Nadu or the recent Vardha stormed the Madras. The studies say that 75 % of Indian companies are not prepared for disaster management as per the recent survey of CBRE

7. Market Failures

The steep changes in the Sensex on various grounds or sudden rise & fall of gold or the failure of new introductions of products, create managerial alert for all of us. At times we do not know how it has fallen and we wonder of the fall of bigger brands like Nestles Magi – the million dollar question of compliances or non compliances made a museum brand.

8. Major Impact of Business due to court rulings:

The court room rulings in the name of raising voice had created causality noise in the board rooms, be it NEET the national eligibility test for medical entrance shaken the economic wisdom of large private world-class universities of India or the divided cultural aspects of “Jallikattu” a bulls play brought the bears fall in the Business Index. Ban or withdrawal of 364 drugs or the Arbitration Award on Tata’s gave no time to react for any business houses to act prudently except doing some or other first aid.

9. Major Changes expected due to death of Leaders:

Be it the death of celebrated revolutionary global leader of Cuba after prolonged illness or the sudden fall at home leading to the death of undisputed Local leader of Tamilnadu and subsequent expected changes likely to cause some or other administrative modifications in the business approach of the companies. We are yet to find out the preparedness of our Managerial ability to address more prudently.

10. Major Slippages of Managers:

There are many to list but considering the cultural background, we limit with the top three impacted us seriously.

- a) Most of the practices are nothing but “Copy Cat”
- b) No evident true value addition and finally the
- c) Bad Hiring



New Year Resolutions:

We have made use of this News Letter to share the research based thought which are commonly affecting the normal business process and call for major realigning at policy level not only to safeguard and also to work towards better healthy days with high order of managerial energy. During the time of research it was identified by us to provide a dedicated professional support desk **at V & M Associates** to assist every practicing managers who manages the grace of transactions and hold the customer’s pride of the company .The desk is designed and in operations to serve you better through **Managing through better Alternatives** in the name and style of **“M b A”**.

Keep V & M Associates or similar value add right Business Management Consulting Associates at the time of New Year Business Resolutions

Wishing you, your team and family members a very happy new year and hope to have a humble start with your good office in the days to come during 2017 for us to do our part of little value add in the unstoppable journey of your Corporate by the grace of Almighty.






भारत का राजपत्र
The Gazette of India

असाधारण
 EXTRAORDINARY
 भाग II—खण्ड 3—उप-खण्ड (i)
 PART II—Section 3—Sub-section (i)
 प्राधिकार से प्रकाशित
 PUBLISHED BY AUTHORITY

सं. 834] नई दिल्ली, Page 2 of 2, 2016-12-06, 1938
 No. 834] NEW DELHI, TUESDAY, DECEMBER 6, 2016/AGRAJAYANA 15, 1938

MINISTRY OF LABOUR AND EMPLOYMENT

NOTIFICATION

New Delhi, the 6th December, 2016

G.S.R. 1115(E).—Whereas a draft of the Payment of Bonus (Amendment) Rules, 2016, further to amend the Payment of Bonus Rules, 1975, which the Central Government proposes to make in exercise of the powers conferred by section 38 of the Payment of Bonus Act, 1965 (21 of 1965), was published, as required by sub-section (1) of the said section 38, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification of the Government of India in the Ministry of Labour and Employment number G.S.R. 915(E), dated the 26th September, 2016 inviting objections and suggestions from all persons likely to be affected thereby, before the expiry of a period of thirty days from the date on which copies of Official Gazette containing the said notification was made available to the public;

And whereas the copies of the said Gazette notification was made available to the public on the 27th September, 2016.

And whereas no objections or suggestions have been received on the said draft rules by the Central Government.

Now, therefore, in exercise of the powers conferred by section 38 of the said Act, the Central Government hereby makes the following rules, namely:-

1. (1) These rules may be called the Payment of Bonus (Amendment) Rules, 2016.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Payment of Bonus Rules, 1975, in rule 3, in sub-rule (1), the proviso shall be omitted.

Page 2 / 2 — 🔍 +

[No. Z. 16016/1/2014-WB]

Dr. D. CHAUDHURI, Dv. Director General

GOVERNMENT OF TAMIL NADU
2016

[Regd. No. TN/CCN/467/2012-14.
[R. Dis. No. 197/2009.
[Price: Re. 0.80 Paise.



TAMIL NADU GOVERNMENT GAZETTE

PUBLISHED BY AUTHORITY

No. 48]

CHENNAI, WEDNESDAY, DECEMBER 7, 2016
Karthigai 22, Thunmugl, Thiruvalluvar Aandu – 2047

Part III—Section 1(a)

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

NOTIFICATIONS BY GOVERNMENT

LABOUR AND EMPLOYMENT DEPARTMENT

Amendments to the Tamil Nadu Contract Labour (Regulation and Abolition) Rules.

[S.O. Ms. No. 206, Labour and Employment (H1), 2nd November 2016, முன்பு 14. திசம்பர் 2016, கருவாறுகள் 2047.]

No. SRO A-24/2016.—In exercise of the powers conferred by Section 35 of the Contract Labour (Regulation and Abolition) Act, 1970 (Central Act 37 of 1970), the Governor of Tamil Nadu hereby makes the following amendments to the Tamil Nadu Contract Labour (Regulation and Abolition) Rules, 1976.

AMENDMENTS

In the said Rules,—

(1) in rule 18, for sub-rule (1), the following sub-rule shall be substituted, namely:—

“(1) The registering officer shall grant certificate of registration under sub-section (2) of the Section 7 in Form II, within thirty days from the date of receipt of such application referred to in sub-rule (1) of rule 17.”;

(2) in rule 23, in sub-rule (2), for the words “sixty days” the words “thirty days” shall be substituted

P. AMUDHA,
Secretary to Government.

PRINTED AND PUBLISHED BY THE DIRECTOR OF STATIONERY AND PRINTING,
CHENNAI ON BEHALF OF THE GOVERNMENT OF TAMIL NADU

MINISTRY OF LABOUR AND EMPLOYMENT

NOTIFICATION

New Delhi, the 22nd December, 2016

G.S.R. 1166(E).—Whereas certain draft rules further to amend the Employees' State Insurance (Central) Rules, 1950 were published in the Gazette of India, Extraordinary, Part-II, section 3, sub-section (i) vide number G.S.R. 957(E) dated the 6th October, 2016, as required by sub-section (1) of section 95 of the Employees' State Insurance Act, 1948 (34 of 1948), inviting objections and suggestions from all persons likely to be affected thereby before the expiry of a period of thirty days from the date on which the copies of the Official Gazette in which the said notification was published were made available to the public;

And whereas, the copies of the said Official Gazette were made available to the public on the 6th October, 2016,

And whereas, objections and suggestions received from persons likely to be affected thereby have been considered by the Central Government,

Now, therefore, in exercise of the powers conferred by section 95 of the said Act, the Central Government, after consultation with the Employees' State Insurance Corporation, hereby makes the following rules further to amend the Employees' State Insurance (Central) Rules, 1950, namely:-

1. (1) These rules may be called the Employees' State Insurance (Central) Third Amendment Rules, 2016.
(2) They shall come into force from 1st day of January, 2017.
2. In the Employees' State Insurance (Central) Rules, 1950, in rule 50, for the words "fifteen thousand rupees" occurring at both the places, the words "twenty one thousand rupees" shall be substituted.

[F. No. S-38012/02/2013-SS-I]

RAJEEV ARORA, Jt. Secy



HQRS.OFFICE
EMPLOYEES' STATE INSURANCE CORPORATION

PANCHDEEP BHAVAN, CIG ROAD, NEW DELHI-110002
 (ISO 9001: 2008 Certified)

www.esic.nic.in, e-mail: dir-pnd@esic.nic.in

No. V-12/11/1/2014-P&D

Dated:-20.12.2016

NOTICE TO EMPLOYERS

Subject: Scheme to Promote Registration of Employers/ Employees (SPREE)

The Employees State Insurance Corporation, in its 170th meeting held on 15.12.2016, has approved a Scheme to promote registration of Establishments /Factories and employees coverable under the ESI Act, 1948.

The ESI Scheme is one of the premier Schemes launched in the independent India, with an objective to provide Social Security to the workforce in the country, which has now become part of life for millions. Employees State Insurance Corporation has been striving hard to evolve itself to serve India's workforce with utmost efficiency, keeping pace with time and technology, relentlessly trying to narrow down the digital divide and bringing in health reform initiatives under 2nd Generation Reforms, titled as "ESIC 2.0".

The employers are required to register the Factory/Establishment under the ESI Act within 15 days (Regulation 10-B) after the Act becomes applicable to the unit and also required to register their employees immediately. The principal employer shall pay the employees' and employer's contribution (Section 40). Damages are recoverable for non-payment of any dues in time (Regulation 31C). Provisions for punishment for failure to pay contribution are defined under Section 85 (a) to (g) of the Act. Section 85 B provides power to recover damages as an arrear of land revenue.

A one time drive, is intended to extend the social security benefits to all-eligible under the Act, who have till now been kept out of the ESI coverage, and is open for the period w.e.f. 20th December 2016 to 31st March 2017.

The salient feature of the Scheme is as under:

1. The employers registering during the period will be treated as covered from the date of registration or as declared by them.
2. The newly registered employees shall be treated as covered from the date of their registration.
3. This will not have any bearing on actions taken/required under ESI Act, if any, prior to 20th December, 2016.

All the employers /employees are encouraged to use this opportunity & ensure that all the units /employees coverable under the ESI Act are registered availing the one time benefits of the Scheme.


 Insurance Commissioner (P&D)



EMPLOYEES' STATE INSURANCE CORPORATION
PANCHDEEP BHAWAN, CIG ROAD, NEW DELHI – 110002.
(Website address: www.esic.nic.in)

No.: I-11/15/10/2016-ICT

Dated: 15-12-2016

To

The Regional Directors/Directors/Joint Directors In-charge,
All Regional Offices/Sub Regional Offices,

**Sub.: Reduced rate of contribution under amended Rule 51 B of ESI
(Central) Rules, 1950**

Dear Sir/Madam,

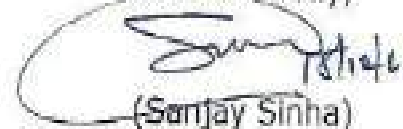
Vide the notification dated 06-10-2016 the Rule 51 of ESI (Central) Rules, 1950 has been amended by inserting Rule 51B whereby the rate of Employee's contribution has been reduced to 1% and the Employer's contribution has been reduced to 3% of the wages in the first time implemented areas.

ICT Division has taken up the matter for necessary modification in the application to accommodate the calculation of the contribution at the reduced rates in the first time implemented areas. However, due to technical reasons the modification in the software is taking some time.

Now it has been decided that, till the modification is made in the application, all the Employers, who are eligible for the reduced rate of contribution, may be advised to file the monthly contribution details as usual. However, they may work out the contribution payable by them at the reduced rate and the challan may be made only for the contribution payable at the reduced rates and pay the same. Such Employers may be advised to inform the Regional Offices/Sub Regional Offices regarding their eligibility for reduced rate of contribution which may be examined by the Regional Office/Sub Regional Office and no defaulter action may be taken against such Employers. The code number of such Employers will appear in the defaulter list generated by system which may be dropped by the Regional Office/Sub Regional Office and a record may be kept of the same.

This may be given wide publicity among the employer.

Yours faithfully,


(Sanjay Sinha)

CASE LAW UPDATE



Awarding back wages to the workman without justification is liable to be set aside. The Judicial or quasi-judicial authority should not award back wages along with relief of reinstatement in service to a workman.

Supreme Court of India – D.T.C. Vs. Gian Chand – 2016 LLR 1233

Casual labour engaged in construction work / activities for wages shall be entitled and required to become member of the Scheme under Employees' Provident Funds and Miscellaneous Provisions Act, 1952.

Madras High Court – Builders Association of India, Madurai Centre Vs. Union of India and Others – 2016 LLR 1248

Delay in initiating proceedings on the part of EPF Authority for recovery of EPF dues along with interest and damages from defaulting employer is no hurdle in invoking the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 as per law settled by the Apex Court.

Punjab and Haryana High Court – Food Corporation of India Vs. EPF Appellate Tribunal – 2016 LLR 1253

Basis of calculation of 240 days continuous service is 12 calendar months preceding the date with reference to which the calculation is to be made and not the calendar year as per provisions of Section 25B of the Industrial Disputes Act, 1947. If the employer fails to prove on record that the workman was gainfully employed, it would be liable to pay the amount of back-wages.

Madhya Pradesh High Court – Water Resources Department, Bhopal Vs. Manharan – 2016 – LLR - 1244

Workers, whose salary is paid by the contractor if working under the direct supervision and control of the principal employer, they would be employees of the principal employer.

Orissa High Court – Regional Engineering College, Rourkela Vs. EPF Appellate Tribunal – 2016 LLR – 1249



COMPLIANCE CHECKLIST

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 - Form – P
2	S & E Act	MONTHLY	Register of Employment for Shop and Establishment Form – Q
3	S & E Act	MONTHLY	Register of Wages - Form – R
4	S & E Act	MONTHLY	Notice of Daily Hours of Work, Rest Interval Weekly Holiday Form – S
5	S & E Act	MONTHLY	Wages slip/Leave card Return - Form – T
6	LWF	MONTHLY	Labour Welfare Fund register - Form – B
7	Min Wages	MONTHLY	Register of Fines- Form -1
8	Min Wages	MONTHLY	Deduction and Damages- Form - II
9	Min Wages	MONTHLY	Overtime register- Form - IV
10	S&E Act	MONTHLY	Whether minimum leave entitled / availed as per Shops & Establishment Rules
11	S.A.ACT	MONTHLY	Maintenance of Registers - Form – 1
12	P.S.ACT	MONTHLY	Maintenance of Registers - Form – 1
13	M.B.ACT	MONTHLY	Maintenance of Registers - Form – A
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 - Form – D
16	N.F.H.ACT	ONGOING	Maintenance of Registers - Form – VI
17	P.W. ACT	MONTHLY	Register of Fines – Form - I
18	P.W. ACT	MONTHLY	Deduction and Damages - Form - II
19	P.W. ACT	MONTHLY	Register of Advances - Form - III
20	P.W. ACT	MONTHLY	Notice of Rate of Wages- Form – VI
21	EPF ACT	MONTHLY	EPF Challan on or before 15 th of Succeeding Month
22	ESI ACT	MONTHLY	ESI Challan on or before 21 st of Succeeding Month

NOTICE BOARD DISPLAY COPY

23	MA.NO.BO	ONGOING	Abstract of the Maternity Benefit Act – FORM - J
24	S & E Act	ONGOING	Notice of Daily Hours of Work, Rest Interval Weekly Holiday – FORM - S
25	GRA. NO. BO	ONGOING	Abstract of the Gratuity Act – FORM - U
26	P.W.NO.BO	ONGOING	Abstract of the Payment of Wages Act - FORM - V
27	M.W. NO.BO	ONGOING	Abstract of the Minimum Wages Act - FORM - X
28	N.F.H.ACT	ONGOING	Display of list of Holidays under National and Festival Holiday Act – FORM- V
29	P.W. ACT	ONGOING	Notice of Rate of Wages under Payment of Wages Act Form – VI
30	CL NO.BO	ONGOING	Abstract of the Contract Labour Act - Rule -79
31	GRA.ACT	ONGOING	Display of Notice - Authorized by the employer to receive Notice - Rule - 4
32	Min Wages	ONGOING	Inspectors Details- under the payment of minimum wages Act – Rule - 22(10)
33	N.F.H.ACT	ONGOING	Proceeding number received from Labour department- under the National and Festival Holidays Act – FORM - III
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 - Rule 10 of Annexure - A
35	S & E Act	ONGOING	Displayed in Entrance of Company - COMPANY NAME BOARD IN TAMIL & ENGLISH

DUE DATE FOR FILLING OF RETURNS – 31.12.2016

ACT	FREQUENCY	DETAILS
S & E Act	Monthly	Copy of Form -S - for addition and deletion for the month to be send to the office of the Assistant Inspector of Labour and Inspector of Labour
POB	Yearly	Submission of Annual Return – Form D
N.F.H.Act	Yearly	Submission of Holidays list to Labour Department - Form - V



**ANNUAL RETURNS
SUBMISSION
IMPORTANT**

Employment Exchange Return [Due Date – 31st Jan 2017]

S.No	Act	Frequency	Principle Employer
1	E E Act	Quarterly	To be Submitted to Local Employment Exchange Form ER - 1

IT, ITES & Software Establishments [Due Date – 31st Jan 2017]

S.No	Act	Frequency	Principle Employer
1	S & E Act	Half Yearly	Self-Certification Half Yearly Return - Form O
2	S & E Act	As And When	Notice of Daily Hours of Work, Rest Interval Weekly Holiday - Form S
3	LWF	Annual	Labour Welfare Fund Annual Return (in applicable month) - Form A
4	Min Wages	Annual	Annual Return - Form III
5	Min Wages	Half Yearly	Self-Certification For Minimum Wages - Form XII
6	C.P.S.W.Act	Half Yearly	Annual return /Half yearly - Form 2
7	C.P.S.W.Act	Annual	Declaration statement under Rule 6(3) of Tamil Nadu Industrial Establishments (Conferment of permanent status) Act-1981
8	P.S.A.Act	Half Yearly	Annual return /Half yearly - Form 2
9	M.B.Act	Half Yearly	Self-Certification Half Yearly Return - Form L
10	M.B.Act	Annual	Annual Return - Form K
11	P.W. Act	Annual	Filing of Annual Return - Form IV
12	P.W. Act	Half Yearly	Self-Certification for Payment of Wages - Form VIII
13	Bonus Act	Annual	Bonus Return - Form D
14	GRA.Act	Half Yearly	Self-Certification Half Yearly Return - Form V
15	CLRA Act	Half Yearly	Self-Certification - Half Yearly Return - Form XXX
16	W.C.Act	Annual	Filing of Annual Return - Schedule

Commercial Establishments (Trading & Marketing) – [Due Date – 31st Jan 2017]

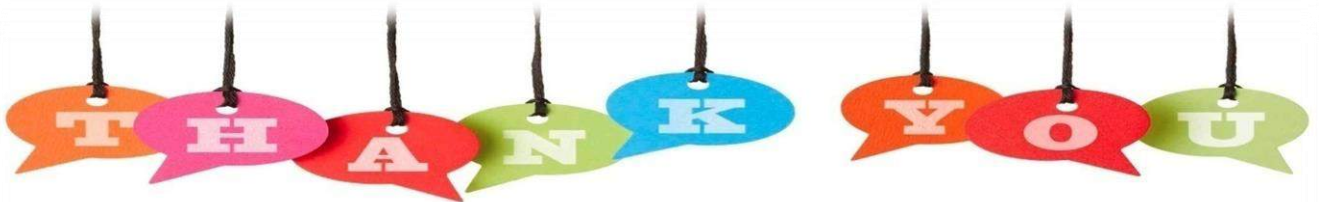
S.No	Act	Frequency	Principle Employer
1	S & E Act	As And When	Notice of Daily Hours of Work, Rest Interval Weekly Holiday - Form S
2	LWF	Annual	Labour Welfare Fund Annual Return (in applicable month) - Form A
3	Min Wages	Annual	Annual Return - Form III
4	C.P.S.W.Act	Half Yearly	Annual return /Half yearly - Form No. 2
5	C.P.S.W.Act	Annual	Declaration statement under Rule 6(3) of Tamil Nadu Industrial Establishments (Conferment of permanent status) Act-1981
6	P.S.A.Act	Half Yearly	Annual return /Half yearly - Form 2
7	M.B.Act	Annual	Annual Return - Form K
8	P.W. Act	Annual	Filing of Annual Return - Form IV
9	P.W. Act	Annual	Notice of Rate of Wages - Form VI
10	P.W. Act	Annual	Tamil Nadu Payment of Wages Rules, 1937 - Form VII
11	Bonus Act	Annual	Bonus Return - Form D
12	W.C.Act	Annual	Filing of Annual Return - Schedule

For Factories – [Due Date – 31st Jan 201]

S.No	Act	Frequency	Principle Employer
1	LWF	Annual	Labour Welfare Fund Annual Return (in applicable month) - Form A
2	LWF	Quarterly	Register of fines and unpaid accumulation - Form C
3	C.P.S.W.Act	Half Yearly	Annual return /Half yearly - Form No. 2
4	P.S.A.Act	Half Yearly	Annual return /Half yearly - Form 2
5	P.W. Act	Annual	Notice of Rate of Wages - Form VI
6	P.W. Act	Annual	Tamil Nadu Payment of Wages Rules, 1937 - Form VII
7	Fact. Act	Annual	Prescribed under Rule 76, The Tamil Nadu Factories Rules 1950 – Form No. 11
8	Fact. Act	Annual	Prescribed under clause (2) of rule 100 of the Tamil Nadu Factories Rules 1950 - Form No. 22 (Combined Annual Returns for the year ending 31 st December.....)

Disclaimer

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(Advocates & Solicitors)

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