



**EDITORIAL**  
**BOARD**

S.S.Madhavan, M.A., MBA. BL.,  
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P. Nehru, B.Sc., B.L.,

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## EPF UPDATES

As per the latest EPFO's data, it has been estimated that there are around 150 million EPF Accounts of which only 40 million PF accounts are active. This means that there are around 110 million PF Accounts which are not receiving any contributions, this clearly indicates that one Employee (*EPF subscriber*) has multiple EPF accounts in his name.

EPFO has recently launched a new drive called as '**One Employee – one EPF account**' (*OEOE*). This new initiative is to encourage and help employees to consolidate multiple EPF accounts in to one EPF active account. The aim of this special drive is to de-duplicate the multiple Pf accounts. EPFO will actively assist you to consolidate your old EPF accounts

### Multiple EPF Accounts & 'One Employee – One EPF account' Drive

Below are the requirements to transfer multiple EPF accounts through OEOE online facility;

- You (*employee*) should have an active [UAN](#) (*Universal Account Number*).
- Your current EPF account should have been linked to your UAN.
- Your KYC (*Know Your Customer*) details like bank account, Aadhar, PAN etc., should have been verified by your current Employer.

How to transfer or consolidate multiple old EPF accounts? What is the procedure? Visit [EPFO Website](#), click on Employees link.



Under EPFO Services, click on One Employee – One EPF Account.



- You will be then transferred to One Employee, One EPF Account portal

**Employees' Provident Fund Organisation, India / कर्मचारी भविष्य निधि संगठन, भारत**  
(Ministry of Labour & Employment, Government of India) / श्रम एवं रोजगार मंत्रालय, भारत सरकार

**Facility to Consolidate Multiple PF Accounts of an Employee**

**Mobile / मोबाइल\* (Registered at UAN Portal)** Registered Mobile Number... [Click Here to Activate Your UAN](#)

**UAN / यू ए न\*** Enter 12 digit UAN here... [Click Here to Know Your UAN](#)

**Current Member ID / वर्तमान सदस्य आईडी\* (UAN Linked)** --Office-- Est ID... Est. if any... Member ID...  
Est Code Extension EPF Number / Member ID

**Generate OTP / पिन प्राप्त करें**

\* This facility can be availed only after 03 days of UAN activation.  
\*\* For any query call at Toll Free Number / टोल फ्री नंबर : 18001-18005 or Register at : [UAN Helpdesk](#)

- You have to provide Mobile number (which is registered at UAN portal), UAN number and EPF Account number (Read this article: [What is Establishment Code in EPF Account number? Understanding EPF Account number format.](#))
- Click on Generate OTP (one time password).
- Then you will be asked to enter the details of your past EPF Account numbers that you want to be transferred to your current PF account. Up to 10 past EPF numbers can be added under this facility.

**DECLARE YOUR OLD PF NUMBER**

**Old Member ID / पूर्व सदस्य आईडी\***

--Office-- Est ID... Ext. if any... Member ID...  
Old PF Account Number

**Declaration / प्रख्यापन**

I declare that above details are correct and pertain to me. I am also aware that any wrong declaration may make me liable for any legal action.  
मैं घोषणा करता हूँ कि उपरोक्त विवरण सही हैं और मेरे से संबंधित हैं। मैं यह भी जानता हूँ कि गलत घोषणा मुझे किसी भी कानूनी कार्रवाई के लिए उत्तरदायी बना सकती हैं।

**Submit**

Declared Old PF Accounts								
Action by Member					Action by Field Office			
Sr.No	Office Id	Linked Member Id	Status	Status DATE	Action	Status	Remarks	Date

- If your UAN is seeded with Aadhaar, it becomes easy for the EPF office to verify your details. In-case if your UAN is not linked to Aadhar number then the EPF office will call you and ask to furnish required proofs. They can also assist you in getting your EPF money transferred using the online portal (Read : [EPF online transfer portal – OTCP](#)).
- The EPF numbers provided by you are sent to respective EPFO regional offices in which your past PF money was deposited. The offices will in turn get in touch with your employers. After the employer verifies the PF claim, the transfer will be done.
- The EPFO regional office(s) will get in touch with you in case if there are any problems after filing PF balance transfer request.
- Kindly note that your personal details like Date of Birth, name, your father's name etc., which are available in your active EPF account should match the details available with old EPF accounts.
- If all the details match, the money will get transferred. The employee (*you*) will be informed through SMS on the registered mobile number.

The next time you change your job and if you have active UAN linked EPF account, you just need to submit your UAN to your new employer. They will then verify the know-your-customer (*KYC*) details and open a new EPF account which is linked to the UAN. Money from the previous account will then get transferred automatically.



एम्प्लॉयिज् प्रोविडन्ट फंड ऑर्गनाइजेशन, नई दिल्ली (संक्षेप में)  
**EMPLOYEES' PROVIDENT FUND ORGANISATION**  
 (Ministry of Labour & Employment, Govt. of India)  
 मूल कार्यालय / Head Office  
 भविष्य निधि भवन, 14-बीकानेर कला प्लेस, नई दिल्ली-110 066  
 Bhavishya Nidhi Bhawan, 14, Bikaneri Cama Place, New Delhi – 110 066.

No. C-III/110001/4/3(7) MIS.C/2013Vol.II

Dated: 15.06.2016

To  
 All Additional CPFCs,  
 All Regional P.F. Commissioners,  
 All Assistant P.F. Commissioners

15 JUN 2016

Sub: Administrative Guidelines for Proceedings  
 Under Section 7A of The EPF & MP Act 1952.

Ref : ( a ) .H.O.circular no.7 (1)2012/RCs RM dt.06.08.2014  
 (b) .H.O.circular III/110001/4/3(7)MIS.C/2013Vol.II/22147  
 dt.06.02.2016

Madam/Sir,

In continuation of head office circular dated 06.08.2014 and dated 06.02.2016 in the reference cited, following guidelines; purely from administrative side, for conducting proceedings under section 7A of the EPF & MP Act is being issued.

It has been observed that in large number of establishment, benefits envisaged under the schemes framed under EPF & MP Act do not accrue to the workers due to continued pendency of 7A proceedings and protracted litigation ;especially in respect of establishments where determination of dues for several years are involved.

Hence for the purpose of uniformity and in the interest of expeditious disposal of proceeding, following guidelines are issued for adherence:

(a). *Newly covered establishments with retrospective date of coverage and where several years are involved and the establishment has not yet commenced the compliance, the proceeding under section 7A of EPF & MP Act may be initiated for the current year and*

which must be concluded within three months of issue of 7A notice and a separate 7A enquiry may be initiated to determine the dues for the period prior to the current year.

(b). In respect of 7A enquiry for evasion of membership and non enrolment of contract employees where determination of dues for several years are involved, the proceeding under section 7A of the EPF & MP Act may be initiated for the current year; which must be concluded within three months of issue of 7A notice and a separate 7A enquiry may be initiated to determine the dues for the period prior to the current year.

(This issues with the approval CPFC)

Yours faithfully,

*Narayanappa*  
13/6/16

(M.Narayanappa)

Addl. Central PF Commissioner-I  
(Compliance & CAIU)

## MINISTRY OF LABOUR AND EMPLOYMENT

## NOTIFICATION

New Delhi, the 7th June, 2016

**G.S.R. 580(E).**—In exercise of the powers conferred by section 5 read with sub-section (1) of section 7 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby makes the following Scheme further to amend the Employees' Provident Funds Scheme, 1952, namely:-

1. (1) This Scheme may be called the Employees' Provident Funds (Fourth Amendment) Scheme, 2016.
- (2) It shall come into force on the date of its publication in the Official Gazette.
2. In the Employees' Provident Funds Scheme, 1952,-
  - (a) in paragraph 38, in sub-paragraph (1), after the words "State Bank of India or any other Nationalised Bank", the words "**or through PayGov platform**" shall be inserted;
  - (b) in paragraph 48, after the words "State Bank of India or any other Nationalised Bank", the words "**or through PayGov platform**" shall be inserted.

[F. No. S-35012/1/2016-SS-II]

MANISH GUPTA, Jt. Secy.

**Note:** The principal scheme was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1509, dated the 2<sup>nd</sup> September, 1952 and was lastly amended *vide* number G.S.R. 158(E) dated the 10<sup>th</sup> February, 2016.





कर्मचारी भविष्य निधि संस्थान  
EMPLOYEES' PROVIDENT FUND ORGANISATION  
(एन एफ एण्ड प्रोविडन्ट फंड, भारत सरकार)  
MINISTRY OF LABOUR AND EMPLOYMENT, GOVERNMENT OF INDIA  
मुख्य कार्यालय/Head Office

भविष्य निधि भवन, 14, भीकजी कामा प्लेस नई दिल्ली -110056  
Bhavishya Nidhi Bhawan, 14, Bhikaji Cama Place, New Delhi -110056  
www.epfindia.gov.in www.epfindia.nic.in

No. EDLI/Amendment Scheme 2014

date: 07.06.2016

To

All ACCs (Zones)  
All RPFC (In-Charge of the Region / Sub-Regional Offices)

08 JUN 2016

Sub: - Employees' Deposit Linked Insurance (Amendment) Scheme 2014 G.S.R. 543 (E) Gazette Notification increasing benefits under the EDLI Scheme, 1976 dated 24.05.2016- reg.

Sir,

The Gazette Notification issued by the Govt. of India referred above has brought important amendments whereby the benefits of EDLI Scheme have been increased to Rs 6,00,000/-.

2. With the above amendments in the EDLI Scheme, 1976 the quantum of benefits will be substantially increased. In order to ensure uniformity in the application of the Amendments, all offices may note the following:-

(1) in sub-paragraph (3), for clause (i), the following shall be substituted, namely:-

"(i) the average monthly wages drawn (subject to a maximum of fifteen thousand rupees), during the twelve months preceding the month in which he died, multiplied by thirty times plus fifty per cent, of the average balance in the account of the deceased in the Fund or of a provident fund exempted under section 17 of the Act or under paragraph 27 or 27 A of the Employees' Provident Funds Scheme, 1952, as the case may be, during preceding twelve months or during the period of his membership, whichever is less, subject to a ceiling of one lakh and fifty thousand rupees, subject to a total ceiling of six lakh rupees";

(2) in sub-paragraph (4), for the words, brackets and figures "sub-paragraph (1), (2) or (3)", the words, brackets and figures "sub-paragraph (1) or (2)", shall be substituted.

3. Necessary Amendments in the application software are being made by IS division, but in the meantime EDLI claims will be regulated as mentioned in the paragraph above. As it is an important Amendment you are requested to give wide publicity to the same.

4. All establishments under your jurisdiction may be advised to ensure compliance under the enhanced benefit. EDLI exempted establishments may also be informed that benefits must

be revised and paid on the higher wage ceiling along with the amendments made for enhanced benefit.

5. Publicity may be given through press releases, letters to Employers/Employees Associations, e-mails, Regional EPFO websites etc.

(This issues with the approval of CPFC)

Yours faithfully,

(Dr. S.K. Thakur)

Addl. Central Provident Fund Commissioner-I

Copy to:

The RPFC, NDC - with a request to upload on website.

THE GAZETTE OF INDIA: EXTRAORDINARY

[PART II—SEC. 3(i)]

MINISTRY OF LABOUR AND EMPLOYMENT

## NOTIFICATION

New Delhi, the 24th May, 2016

G.S.R. 543 (E).—In exercise of the powers conferred by section 6C read with sub-section (1) of section 7 of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952), the Central Government hereby makes the following scheme further to amend the Employees' Deposit-Linked Insurance Scheme, 1976, namely:-

- (1) This Scheme may be called the Employees' Deposit-Linked Insurance (Amendment) Scheme, 2016.
- (2) It shall come into force on the date of its publication in the Official Gazette.

In the Employees' Deposit Linked Insurance Scheme, 1976, in paragraph 22,-

(1) in sub-paragraph (3), for clause (i), the following shall be substituted, namely :-

"(i) the average monthly wages drawn (subject to a maximum of fifteen thousand rupees), during the twelve months preceding the month in which he died, multiplied by thirty times plus fifty per cent. of the average balance in the account of the deceased in the Fund or of a provident fund exempted under section 17 of the Act or under paragraph 27 or 27 A of the Employees' Provident Funds Scheme, 1952, as the case may be, during preceding twelve months or during a period of his membership, whichever is less, subject to a ceiling of one lakh and fifty thousand rupees, subject to a total ceiling of six lakh rupees;"

(2) in sub-paragraph (4), for the words, brackets and figures "sub-paragraph (1), (2) or (3)", the words, brackets and figures "sub-paragraph (1) or (2)", shall be substituted.

[No. S-65013/2/2015-SS-II]

MANISH GUPTA, Jr. Secy.

Telephone: 26178450

Fax No: 26194349



कर्मचारी भविष्य निधि संगठन

Employees' Provident Fund Organisation

(श्रम एवं रोजगार मंत्रालय, भारत सरकार)

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

मुख्यालय / Head Office

Hhavisya Nidhi Bhawan, 14-Bhikaiji Cama Place, New Delhi-110066

[www.epfindia.gov.in](http://www.epfindia.gov.in) [www.epfindia.nic.in](http://www.epfindia.nic.in)

25 MAY 2016

No. Invest. 1/3(2)/133/ROI/2015-16

Date:

To

All Regional Provident Fund Commissioners,  
Officers-In-Charge,  
Regional Offices/Sub-Regional Offices.

**Subject: Declaration of Rate of Interest for the Employees' Provident Fund Members' Account for the year 2015-16 - regarding.**

Sir,

It is to intimate that the Ministry of Labour and Employment, Govt. of India, has conveyed the approval of the Central Government under Para 60(1) of Employees' Provident Fund Scheme, 1952 to credit interest @ 8.80% for the year 2015-16 to the account of each member of the Scheme as per the provisions under Para 60 of EPF Scheme, 1952.

You are accordingly, requested to issue necessary instructions to all the concerned for crediting the said interest to the members' accounts.

(Authority:- Ministry of Labour and Employment Letter No. R-11018/1/2015.SS-II dated 23-05-2016)

Yours faithfully,

(M.NARAYANAPPA)

ADDL.CENTRAL P.F. COMMISSONER –I (FA&amp;IMC)

Copy to:-

1. PS to Central Provident Fund Commissioner
2. All Central Board Members



कर्मचारी भविष्य निधि संगठन  
**EMPLOYEES' PROVIDENT FUND ORGANISATION**  
 Ministry of Labour & Employment, Government of India  
 मुख्य कार्यालय/Head Office

भविष्य निधि भवन, 14, भीकाजी कामा प्लेस नई दिल्ली 110066-  
 BhavishyaNidhiBhawan, 14, Bhikaj iCama Place, New Delhi -11006

No. Pension – I/L&D/17((4)2016/pt.

Dated: 10.06.2016

To

All ACCs (Zonal Office)  
 All Regional P. F. Commissioner (In – Charge of Regions)  
 All Office – In – Charge of SROs/ SAOs

**Sub: Gazette Notification G.S.R. 440(E) dated 25 April 2016 on benefit of 4% increase in pension for each year on deferring drawl of pension after 58 years but not later than 60 years of age - regarding.**

Sir,

Please find enclosed herewith copy of Gazette Notification G.S.R. 440(E) dated 25.04.2016 regarding granting of 4% increase in Pension of each year after the age of 58 years up to 60 years on deferring drawl of Pension later than 58 years of age.

All RPF/OICs of ROs/SROs are hereby requested to give wide publicity for this notification so that maximum workers can get benefit of this provision. A copy of explanatory note given to IS Division by the Pension Division for inclusion of additional provision in the application software in Compliance of this notification is enclosed for your information and necessary action.

Encl: As above

Yours faithfully,

(Dr. S. K. Thakur)

Addl. Central P. F. Commissioner – I (Pension)

## Gazette Notification G.S.R. 440(E) dated 25 April 2016

In all Document for implementation in Field Office Application Software

### A. The benefits are available to the following type of members by the notification

(a) Member can defer the pension up to 60 years without contribution

Member may defer the pension up to 59 years or 60 years of age without contribution. Benefit of increase in original pension amount of 4% in case of one completed year and 8.16% in case of 2 completed years.

(b) Member can defer the pension up to 60 years with contribution

Member may defer the pension up to 59 years or 60 years of age with contribution. Contributory service after 58 years of age will be included in calculation of pensionable service and pensionable salary, but will not be considered for determining eligibility.

Benefit of increase in original pension amount (which may or may not include the benefit of service after 58 years of age – to be decided by Pension division) of 4% in case of one completed year and 8.16% in case of two completed years.

### B. Application Date of Notification

Notification is applicable on any member

1. Applies to members on or after 25 April 2016.
2. Is eligible for pension as on 58 years of Age and not already a pensioner of EPFO and member should have completed at least 10 years of service on attaining the age of 58 years.
3. Employee can exercise the option to **defer pension with contribution** by submitting a request letter to Field Office.
4. Request letter may be submitted by the member with in prescribed time limits by Head Office. (To be decided by Pension Division Head Office).
5. Member would exercise option **with claim form** in case he wants to **defer the pension without contribution**.

## Example Cases

### Case 1

A member with following profile

Date of birth – 15/05/1954, Superannuated on 14/05/2012, Eligible for pension on 15/05/2012 (superannuation) and have not applied for pension till date.

Member may apply for option along with claim form to defer the pension (without contribution only) and avail the benefit.

## C. Submission of the request to defer the pension by Member

### (a) With Claim form (in case deferment without contribution)

Following additional information is required in claim form

- 1) Option to defer the Pension without contribution (if member has exited the service on 58 years of age),
- 2) Date of option (which should be equal to 59 years / 60 years of age)

### (b) Request letter on attaining age of 58 years or after (with contribution)

Member will submit a request letter/ any prescribed form (to be finalized by Pension Division) which should have following information

- 1) Option to defer the Pension with contribution (if the member is continuing on service)

## D. Approval Procedure in Application form

### Request letter

- Request letter will receipt in software DA Receipt Role.
- DA account will feed /verify entry in the software.
- APFC accounts will approve the form.

### Claim Form

- No change in existing approval procedure

## E. Benefit to member on attaining the eligible age

The detailed explanation along with examples in case of the two type of members availing the benefit of new provisions are as follows:

- A. **Member who has rendered eligible service of 10 years or more and retires on attaining the age of 58 years and member will not contribute after the age of 58 towards EPS-1995.**

In this case member can defer the age of drawing pension at the age of 59 or 60.

Any member who has already crossed the age of 58, 59 or 60 before the publication of this notification i.e. 25/04/2016 and submit the claim after 25/04/2016 can also exercise this option.

In this case original pension will be enhanced by 4% if he opts at the age of 59 and 8.16% (4%+4% on compounding basis) if he opts at the age of 60. 8.16% → 4+4=8%

In this case member will give the deferment option at the time of claim only. Appropriate modification in claim form (Form 10D) will be made by Pension Division.

- B. Member who has rendered eligible service of 10 years or more on attaining the age of 58 years and continue in service after the age of 58 also and opts to contribute after the age of 58 years towards EPS-1995 upto the age of 60 years.**

Members who will attain the age of 58 years with eligible service of 10 years after 25/04/2016 can only opt for this option.

For giving this option, member will give his consent in an application (as prescribed by Pension Division) to the concerned field office. A provision will be made in software to flag such type of cases in software in advance through Dealing Hand Account and APFC Account.

The following are the various options to determine the Pension amount with contribution (to be decided by the Pension Division)

(a) Pension as on date of exit between 58 and 60 years

Or

(b) Pension as on date of exit between 58 and 60 years + 4 % of Pension (as on date of exit between 58 and 60 years) for every completed year up to 60 years.

Or

(c) Pension as on date of exit between 58 and 60 years + 4 % of (Pension as on attaining the age of 58) for every completed year up to 60 years.

## F. Benefit to the Family in the event of death of member

Date of death of member after the option date (Deferred)

Pension amount along with Deferred Pension benefit will be calculated from the date of option. Widow /children/orphan/nominee/dependent parent pension will be provided from date of death as per existing provision.

Date of death of member on or before the option date (Deferred)

Pension amount for member along with Deferred Pension benefit will be calculated as member has exited from service on date of death (As Normal superannuation case, no reference to table C). Widow

/children/orphan/nominee/dependent parent pension will be provided from date of death as per existing provision of.

## **Effects on Central Govt. Minimum Pension Guarantee of Rs 1000**

Arrive at Members Original Pension Amount (OPA) which will include additional pensionable service

Arrive at Members Deferred pension benefit Amount (DPBA) if applicable = 4% of OPA in case of 1 year or 8.16% of OPA in case of 2 years

Arrive at minimum pension amount (MPA9) = Maximum of ( OPA + DPBA, 1000)

For Web Circulation only



कर्मचारी भविष्य निधि संगठन  
Employees' Provident Fund Organisation

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

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Telephone: 011-26196239 Fax: 011-26173022

No. WSU/6(1)2016/Finance Bill 2016/IT/4376

Date: 30.05.2016

To

30 MAY 2016

All ACCs (Zones)  
All RPF/OICs of  
ROs/SROs.

**Sub: Amendment in Section 192A of Income Tax Act, 1961 related to TDS –  
Instructions thereof.**

**Ref:** Head Office circular No. WSU/6(1)2011/IT/Vol-IV/5931 dt. 21.05.2015 (at Sl. No. 110 of  
'Office orders & circulars' for 2015-16)

Sir/Madam,

The Finance Act, 2016 has amended section 192A of Income Tax Act, 1961 to raise the threshold limit of provident fund withdrawal from Rs. 30,000/- to Rs. 50,000/- for Tax Deducted at Source (TDS). This provision will be effective from 1<sup>st</sup> June, 2016. A copy of the amended provision is enclosed for information.

2. Other instructions on the subject as contained in the above referred circular will remain the same. The IS Division has been separately requested for necessary amendment in the application software.
3. This has approval of ACC (F&A).

End: As above

Yours faithfully

*Sanjay*  
(Sanjay Kumar)  
RPF-I (F&A)



L1/30872/2015

Office of the Commissioner of Labour,  
Chennai-6. Dt. 21.1.2016

## CIRCULAR MEMORANDUM

Sub: Labour Laws - Implementation of Contract Labour [Regulation & Abolition] Act 1970 and Inter-state Migrant Workmen [Regulation of Employment and Conditions of Service] Act 1979 Child Labour [Regulation & Abolition] Act, 1970, Minimum Wages Act, 1948 in respect of construction workers through Director of Industrial Safety and Health - Proposals called for - Reg.

- Ref: 1. Copy of Govt. Lr. No. 28233/I2/2015-4 Labour and Employment Department dt. 24.6.2015.
2. This office Circular Memorandum No. L1/30872/2015 dt. 2.7.2015.
3. Letter No. L1/34056/2014 dt. 6.11.2015 of the Director, Directorate of Industrial Safety and Health, Chennai.
4. Govt. Lr. No. 29642/I2/2015-1 Labour and Employment Department dt. 19.1.2016.

\*\*\*\*\*

The Government in the letter 1<sup>st</sup> cited have decided to entrust the enforcement of Contract Labour [Regulation & Abolition] Act 1970, Inter-state Migrant Workmen [Regulation of Employment and Conditions of Service] Act 1979, Child Labour [Regulation & Abolition] Act, 1970 and Minimum Wages Act, 1948 and any other allied labour legislations relating to the building and other construction workers to the Directorate of Industrial Safety and Health. A Circular Memorandum to this effect has been sent vide reference 2<sup>nd</sup> cited to all the Officers of this Department.

Accordingly, the Director, Directorate of Industrial Safety and Health, Chennai has sent a proposal to Government vide the reference 3<sup>rd</sup> cited.

The Government in its letter 4<sup>th</sup>-cited, have instructed that **until the issue of notifications**, appointing the officials of building and other construction workers wing of the Directorate of Industrial Safety and Health as Appellate Authority, Registering Officers, Licensing Officers and Inspectors under the said Acts, the officials of Commissionerate of Labour who have already been notified will continue as the Statutory Authorities for registration and issuing licence only under the said Acts and the responsibility of enforcement of said Acts in construction site will wholly lie with the Directorate of Industrial Safety and Health.

Hence, all the officials of this Department are instructed to act as per the guidelines of the Government and to acknowledge the receipt of this circular immediately.

[Sd/-] xxxxx  
Commissioner of Labour

To

1. All the Inspectors of Labour
2. All the Assistant Commissioners of Labour, Office of the Deputy Commissioners of Labour
3. All the Deputy Commissioners of Labour
4. All the Joint Commissioners of Labour

// Forwarded //

*S. Kalaitani*  
21.1.16  
Joint Commissioner of Labour  
[Conciliation]



कर्मचारी भविष्य निधि संगठन  
**EMPLOYEES' PROVIDENT FUND ORGANISATION**  
 Ministry of Labour & Employment, Government of India  
 मुख्य कार्यालय/Head Office

भविष्य निधि भवन, 14, भौकाजी कामा प्लेस नई दिल्ली 110066-  
 BhavishyaNidhiBhawan, 14, Bhikaji Cama Place, New Delhi -11006

No. Pension .I/7(1)96/Forms/  
 To

7429

Dated: 23.06.2016

All ACCs (Zonal Office)  
 All Regional P. F. Commissioner (In - Charge of Regions)  
 All Office - In - Charge of SROs/ SAOs

24 JUN 2016

**Subject: Simplified UAN based Pension Claim Form Number 10- D- UAN implementation under Para -35 of the Employees Pension Scheme, 1995 regarding.**

Sir,

Please find enclosed herewith order No. Pension - I/7(1)96/Forms/7869 dated 23.06.2016 issued by Central Provident Fund Commissioner under Para 35 of EPS 1995 prescribing Form - 10 - D - UAN. The UAN based claim Form - 10 - D - UAN have been introduced in respect of all employees whose AADHAR Number and Bank details have been seeded and have been duly verified by the employer using digital signature and the details in Form No. 11 New have been completed.

All the RPFs/OICs of ROs/SROs are hereby directed to accept claim Form - 10 - D - UAN with immediate effect subject to the following conditions:

- The AADHAR Number and the Bank A/c number of the employee are seeded as and digitally verified by the employer.
- All the details of the employee are available in Form No. 11.
- A cancelled cheque containing the name of the employee, Bank A/c number and IFs code is attached with the Claim Form.

The employees satisfying above conditions are required to submit Form No. Form - 10 - D - UAN, directly to the respective jurisdictional Employees' Provident Fund Office. The attestation of employers on such claim Form - 10 - D - UAN is not required.

You are requested to circulate the changes and bring it to the notice of all concerned.

(This issues with the approval of the Central Provident Fund Commissioner).

**Enclosures : As above**

Yours faithfully,

(Dr. S. K. Thakur)

Addl. Central P. F. Commissioner - I (Pension)

# CASE LAW UPDATE



When an industry had become non-functional, awarding retrenchment compensation with consequential benefits is appropriate in lieu of reinstatement. Awarding back-wages for the period when the industry had become non-functional is not justified.

**Supreme Court of India – The Management of Narendra & Company Pvt. Ltd., Vs. The Workmen of Narendra & Company – 2016 LLR - 572**

When termination of services of a workman is set aside for non-compliance of mandatory provisions of the Industrial Disputes Act and Rules, it would attract reinstatement with full back-wages with consequential benefits. Entire amount, to be paid to an employee towards back-wages, must be spread over the period from the date of retrenchment to final decision of the court for providing benefits under section 89 of the Income Tax Act, 1961 to the employee.

**Supreme Court of India – Raj Kumar Vs. Director of Education & Others – 2016 – LLR - 561**

To establish employer – employee relationship would include interalia - (i) who appoints the workman, (ii) who pays the salary, (iii) who has the authority to dismiss, (iv) who can take disciplinary action, (v) whether there is continuity of service and (vi) extent of control and supervision. An employee would not be treated as an employee of the principal employer only on the basis that the contractor is not a registered one or having licence under the CLR Act, 1970. Only on the basis of ESI card having address of the principal employer, employer – employee relationship between principal employer and the employee would not come into existence.

**Himachal Pradesh High Court – Manoj Kumar Vs. Sintex Industries Pvt. Ltd., 2016 – LLR 580**

Merely because an employee had not been performing any managerial or supervisory duties would not ipso facto mean that he is a workman. In addition to designation, salary and nature of duties of the employee are necessary factors while deciding if an employee is covered under the definition of workman or not. If the employee is not a workman, he is not entitled to raise his duties under the Industrial Disputes Act, 1947 against his employer.

**Gujarat High Court – Kusters Calico Machinery Pvt. Ltd., Vs. Mayurkumar.J.Pathak & Others – 2016 LLR 617**



# 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 - <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 Rules</b>
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>

**IMPORTANT****ANNOUNCEMENT****QUARTERLY / HALF-YEARLY RETURNS SUBMISSION****Quarterly Return [Due Date – 31ST JULY 2016]**

S.No	Act	Frequency	Principle Employer
1	E E Act	Quarterly	To be Submitted to Local Employment Exchange <b>Form ER – 1</b>
2	LWF	Quarterly	Register of fines and unpaid accumulation - <b>Form C</b>

**IT, ITES & Software Establishments [Due Date – 31<sup>st</sup> JUL 2016]**

S.No	Act	Frequency	Principle Employer
1	S & E Act	Half Yearly	Self-Certification Half Yearly Return - <b>Form O</b>
2	S & E Act	As And When	Notice of Daily Hours of Work, Rest Interval Weekly Holiday - <b>Form S</b>
3	Min Wages	Half Yearly	Self-Certification For Minimum Wages - <b>Form XII</b>
4	C.P.S.W.Act	Half Yearly	Annual return /Half yearly - <b>Form 2</b>
5	P.S.A.Act	Half Yearly	Annual return /Half yearly - <b>Form 2</b>
6	M.B.Act	Half Yearly	Self-Certification Half Yearly Return - <b>Form L</b>
7	P.W. Act	Half Yearly	Self-Certification for Payment of Wages - <b>Form VIII</b>
8	GRA.Act	Half Yearly	Self-Certification Half Yearly Return - <b>Form V</b>
9	CLRA Act	Half Yearly	Self-Certification - Half Yearly Return - <b>Form XXX</b>

**Commercial Establishments (Trading & Marketing) – [Due Date – 31<sup>st</sup> JUL 2016]**

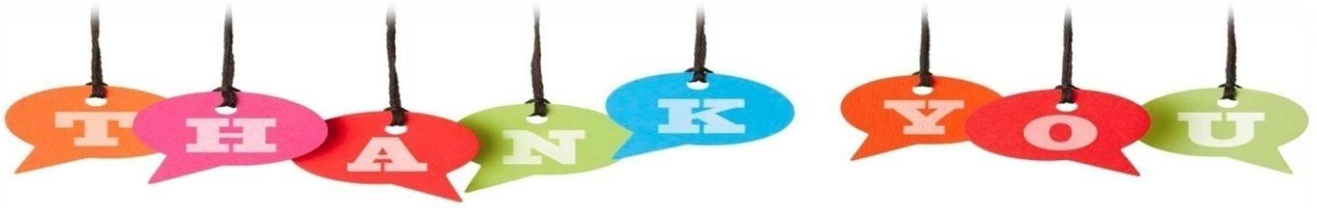
S.No	Act	Frequency	Principle Employer
1	S & E Act	As And When	Notice of Daily Hours of Work, Rest Interval Weekly Holiday - <b>Form S</b>
2	C.P.S.W.Act	Half Yearly	Annual return /Half yearly - <b>Form No. 2</b>
3	P.S.A.Act	Half Yearly	Annual return /Half yearly - <b>Form 2</b>

**For Factories – [Due Date – 31<sup>st</sup> JUL 2016]**

S.No	Act	Frequency	Principle Employer
1	LWF	Quarterly	Register of fines and unpaid accumulation - <b>Form C</b>
2	C.P.S.W.Act	Half Yearly	Annual return /Half yearly - <b>Form No. 2</b>
3	P.S.A.Act	Half Yearly	Annual return /Half yearly - <b>Form 2</b>

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