

## MINISTRY OF LABOUR AND EMPLOYMENT

## NOTIFICATION

New Delhi, the 30th December, 2025

**G.S.R. 935(E).**—Whereas, subsequent to the enactment of the Code on Social Security, 2020 (36 of 2020) (The said Code) by Parliament, the draft Code on Social Security (Central) Rules, 2020 and the draft Code on Social Security (Employee's Compensation) (Central) Rules, 2021 were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) vide Notification number G.S.R.713 (E). dated 13th November, 2020 and G.S.R. 385(E). dated 3rd June, 2021 respectively inviting objections and suggestions as required under sections 154, 155, 158 and 159 of the said Code;

And whereas, vide notification number S.O. 1730 (E). dated 30<sup>th</sup> April, 2021, S.O. 2060(E). dated 3<sup>rd</sup> May, 2023, S.O. 5319 (E), dated 21st November, 2025 and S.O.5936 (E), dated 19th December, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (ii), all the provisions of the said Code have been brought into the force.

Now therefore, the following draft rules, which the Central Government proposes to make in exercise of the powers conferred by sub-section (1) of section 154 read with sub-section (2) thereof, and sub-section (1) of section 155 read with sub-section (2) thereof and Section 158 and sub-section (1) read with sub-section (2) of section 159 of the Code on Social Security, 2020 (36 of 2020) and read with section 24 of the General Clauses Act, 1897(10 of 1897) in supersession of the—

- (i) Employees' State Insurance (Central) Rules, 1950;
- (ii) Tribunal (Procedure) Rules, 1997;
- (iii) Employees' Provident Funds Appellate Tribunal (Conditions of Service) Rules, 1997;
- (iv) Employment Exchanges (Compulsory Notification of Vacancies) Rules, 1960;
- (v) Maternity Benefit (Mines and Circus) Rules, 1963;
- (vi) Payment of Gratuity (Central) Rules, 1972;
- (vii) Cine-Workers Welfare Fund Rules, 1984;
- (viii) Building and other Constructions Workers' Welfare Cess Rules, 1998;
- (ix) Unorganised Workers' Social Security Rules, 2009;
- (x) Employee's Compensation Rules, 1924;

(xi) Employee's Compensation (Transfer of Money) Rules, 1935; and

(xii) Employee's Compensation (Venue of Proceedings) Rules, 1996;

made by the Central Government in exercise of the powers conferred by the Employees' State Insurance Act, 1948(34 of 1948), The Employees' Provident Fund and Miscellaneous Provisions Act, 1952(19 of 1952), The Employment Exchanges(Compulsory Notification of Vacancies) Act, 1959(31 of 1959), The Maternity Benefit Act, 1961(53 of 1961), The Payment of Gratuity Act, 1972(39 of 1972), The Cine-Workers' Welfare Fund Act, 1981(33 of 1981), The Building and Other Construction Workers' Welfare Cess Act, 1996(28 of 1996), The Unorganised Workers' Social Security Act, 2008 (33 of 2008) and The Employee's Compensation Act, 1923(8 of 1923), as the case may be, which are repealed by section 164 of the said Code on Social Security, 2020, except as respects things done or omitted to be done before such supersession, are hereby notified, as required by section 158, for information of all persons likely to be affected thereby and the notice is hereby given that the said draft notification will be taken into consideration after the expiry of a period of forty-five days from the day on which the copies of the Official Gazette in which this notification is published are made available to the public;

Objections and suggestions, if any, may be addressed to Shri Supriya Ranjan Datta, Deputy Secretary, Ministry of Labour and Employment, Room No.318, Shram Shakti Bhawan, Rafi Marg, New Delhi-110001 or by e-mail – sr.datta@nic.in and tezveer.singh@nic.in. The objections and suggestions should be sent in a proforma containing column (1) specifying the name and address of the person/organization, column (2) specifying the chapter and rule or sub-rule which is proposed to be modified, column (3) specifying the revised rule or sub-rule proposed to be substituted and column (4) reasons therefor;

Objections and suggestions, which may be received from any person with respect to the said draft rules before expiry of the period specified above, will be considered by the Central Government.

## **Draft Rules**

### **CHAPTER I**

#### **PRELIMINARY**

**1. Short title, extent and commencement.**— (1) These rules may be called the Code on Social Security (Central) Rules, 2025.

(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Definitions.**— (1) In these rules, unless the context otherwise requires, —

(a) “agency” means any corporation, body or institution, established under an Act of Parliament or central public sector undertaking or special purpose vehicle as notified by the Central Government;

(b) “appeal” means an appeal preferred under sub-section (1) of section 23 or sub-section (1) of section 99 or sub-section (1) of section 105, as the case may be;

(c) "Appellate authority" means in Central sphere, the Central Government or the authority specified by the Central Government under sub-section (8) of section 56 or in State sphere, an officer, senior in rank to the Assessing Officer for the purposes of section 105, appointed by the State Government, as the case may be;

(d) “Assessing Officer” means a gazetted officer of a State Government or an officer of a local authority holding an equivalent post to a gazetted officer of the State Government appointed by such State Government for assessment of cess under Chapter VIII of the Code;

(e) “Authorised Officer for Employees’ Compensation” means any officer whom the State Government may designate either generally or in respect of any area or class of areas, for the purpose of performing the functions assigned by these rules to the Authorised Officers;

(f) “authority” means the Central Government or the authority specified by the Central Government for the purpose of sub-section (3) of section 72;

(g) “average daily wages during a contribution period” under Chapter IV of the Code in respect of an employee, means the aggregate amount of wages payable to him during that period divided by the number of days for which such wages were payable;

(h) “average daily wages during a wage period” under Chapter IV of the Code means —

(i) in respect of an employee who is employed on time-rate basis, the amount of wage which would have been payable to him for the complete wage period had he worked on all the working days in that wage period, divided by 26 if he is monthly rated, 13 if he is fortnightly rated, 6 if he is weekly rated and 1 if he is daily rated;

(ii) in respect of an employee employed on any other basis, the amount of wages earned during the complete wage period in the contribution period divided by the number of days in full or part for which he has worked for wages in that wage period:

Provided that where an employee receives wages without working on any day during such wage period, he shall be deemed to have worked for 26, 13, 6 or 1 day or days if the wage period be a month, a fortnight, a week or a day respectively.

**Explanation.**— Where any night shift continues beyond midnight, the period of the night shift after midnight shall be counted for reckoning the day worked as part of the day preceding;

(i) “benefit period” means the period not exceeding six consecutive months corresponding to the contribution period, as specified in the regulations made under section 157;

(j) “career centre (central)” means that career centre as notified by the Central Government;

(k) “career centre (regional)”, throughout India, except the Union territory of Chandigarh, means the career centre as notified by the respective State Government or the Administration of the Union territory as having jurisdiction –

- (i) over the area in which the establishments concerned are situated; or
- (ii) over specified classes or categories of establishments concerned or vacancies;

(l) “career centre (regional) in the Union territory of Chandigarh” means the career centre established either by the Union territory Administration of Chandigarh or by the State Government of Punjab or Haryana, as the case may be, notified by the respective States as having jurisdiction over specified classes or categories of establishments or vacancies:

Provided that the career centres established by the State Government of Punjab or Haryana shall not have jurisdiction over—

- (i) the public sector offices or establishments other than those belonging to the respective States; and
- (ii) private sector establishments;

(m) “cess collector” means an officer appointed by the State Government for collection of cess under the Code;

(n) “chairperson” means the chairperson of the Corporation, the Central Board, the National Social Security Board, the State Unorganised Workers’ Social Security Board, the Standing Committee, the Medical Benefit Committee or the Executive Committee, as the case may be;

(o) “chartered engineer” means a person having an engineering degree and the corporate membership of the Institute of Engineers India;

(p) “Code” means the Code on Social Security, 2020 (36 of 2020);

(q) “competent authority” means an authority appointed under section 91 of the Code for the purpose of Chapter VII of the Code by the State Government;

(r) “contribution period” means the period not exceeding six consecutive months, as specified in the regulations made under section 157;

(s) “electronically” means any information submitted by email or uploading on the designated Portal or digital payment in any mode for the purpose of the Code;

(t) “excluded vacancies” means those vacancies which have been excluded from the purview of the section 139 as per the provisions of sub-sections (1) and (2) of section 140;

(u) “Form” means a form appended to these rules;

(v) “fund” means the Employees’ State Insurance Fund referred to in section 25, the Provident Fund, the Pension Fund and the Employees’ Deposit-Linked Insurance Fund referred to in section 16 or the Social Security Fund referred to in section 141, as the case may be;

(w) “Government Securities” means Government Securities as defined in the Government Securities Act, 2006 (38 of 2006);

(x) “immovable property” includes land, benefits to arise out of land, things attached to the earth, or permanently fastened to anything attached to the earth;

- (y) "movable property" means property of every description except immovable property;
- (z) "nodal officer" means a person designated by the Building Workers' Welfare Board or the State Government to facilitate the registration, renewal and updation electronically or otherwise or any such other function of the building workers working in the private sector, State Government, Central Government and public sector undertakings of the Central and the State Governments or local authority including supervising and monitoring the functions of the beneficiary registering officers designated by appropriate Government;
- (za) "nomination" means nomination made under section 55;
- (zb) "register of women employees" means a register of women employees maintained under rule 55;
- (zc) "Schedule" means the Schedule to the Code;
- (zd) "section" means a section of the Code;
- (ze) "Shram Suvidha Portal" means the portal of the Ministry of Labour and Employment with such name;
- (zf) "specified" means specified by an order of the Central Government or any State Government or any officer so authorised by such Government;
- (zg) "standard benefit rate" means average daily wages obtained by dividing the total wages paid during the contribution period by the number of days for which these wages were paid;
- (zh) "transferring authority" means any authority in any country which transfers or causes to be transferred any lump sum awarded under the law relating to employees compensation in such country and applicable for the benefit of any person residing or about to reside in India; and
- (zi) "year" means the financial year, beginning from the 1st day of April and ending with the 31<sup>st</sup> day of March of the year following.

(2) The words and expressions used in these rules which are not defined therein, but are defined in the Code, shall have their respective meaning as assigned to them in the Code.

**3. Manner and conditions of making the provisions of Chapter III or Chapter IV inapplicable to an establishment.**— (1) The employer of an establishment to which the provisions of Chapter III or Chapter IV have been made applicable under sub-section (5) or sub-section (7) of section 1 of the Code, may apply electronically on the specified portal to the Central Provident Fund Commissioner or the Director General, as the case may be, for exiting from such applicability subject to the condition that the employer and majority of the employees of that establishment agree in writing to such exit.

(2) The Central Provident Fund Commissioner or the Director General, as the case may be, shall decide the application under sub-section (5) or sub-section (7) of section 1 of the Code within a period of sixty days from the date of receipt of application:

Provided that if no decision is taken by the Central Provident Fund Commissioner or the Director General, as the case may be, within the period of sixty days from the date on which the application is made, the permission under sub-section (5) or sub-section (7) of section 1 of

the Code, as the case may be, shall be deemed to have been granted with effect from the date of completion of such sixty days:

Provided also that no such application shall be entertained if the provisions of Chapter III or Chapter IV have become applicable, in terms of sub-section (4) of section 1 of the Code, to the establishment at any time subsequent to the notification under sub-section (5) or sub-section (7) of section 1 of the Code, as the case may be:

Provided further that no such application shall be made by the employer of the establishment before five years of such coverage under the provisions of Chapter III or Chapter IV, as the case may be:

Provided also that no such application shall be entertained unless the employer has furnished all returns, paid all dues under the Code and submitted a self-certification to that effect along with the application.

**4. Income of dependent parents of an employee.**—For the purposes of sub-clause (e) of sub-section (33) of section 2 of the Code, the income from all sources, for the purposes of Chapter IV of the Code shall not exceed nine thousand rupees in a month or such amount as may be specified by notification.

**5. Registration of establishments and cancellation thereof.**—(1)(a) Every employer seeking registration for an establishment not already registered shall apply electronically in the **Form-I** of the Occupational Safety, Health and Working Conditions (Central) Rules, 2025, on the Shram Suvidha Portal by giving details about the establishment, and uploading documents related to registration of the establishment including proof of Identity and address of the employers as specified in the Form.

**Explanation.**—For the purposes of this sub-rule, Form-I under the Occupational Safety, Health and Working Conditions (Central) Rules, 2025 shall be the common form for registration under these rules.

(b) The Form shall be signed digitally or in any other manner as may be required on the portal.

(c) The applicant shall be responsible for veracity of all information submitted in the application.

(d) The Permanent Account Number (PAN) of the establishment allotted under Income Tax Act, 1961 (43 of 1961) or any other unique number allotted to the establishment under any other law for the time being in force or any other particular furnished in the form, may be verified online.

(e) The certificate of registration shall be issued electronically immediately if the application is complete in all respects but not later than seven days from the date of submission of complete application, failing which such establishment shall be deemed to have been registered and the certificate of registration shall be auto-generated:

Provided that in exceptional circumstances the Central Government may, for such period, by notification, as may be specified therein, dispense with requirement of electronic registration, in respect of establishment or class of establishment, for part or whole of India, and submission of application in the form so provided, may be allowed.

(2) The Authorised Officer under the Code shall direct the employer who fails to comply with the requirements of sub-rule (1), to do so within the time stated therein and such employer shall, thereupon comply with the instruction issued by the officer in this behalf.

(3) The employer in respect of an establishment already registered under any other central labour law for the time being in force shall, update the particulars of employers or establishment on the Shram Suvidha Portal, within such period as the Central Government may specify by notification.

(4) Any registration made or deemed to have been made under this rule shall expire, after twenty-four months from the date of registration, if no compliance is reported using that registration number on the portal:

Provided that such expiration of the registration number may be revoked on an application made by the employer on the portal.

(5) Any registration obtained by providing wrong information shall be liable for cancellation after the establishment has been given an opportunity of showing cause within a period of thirty days from the date on which the notice is served on the concerned employer, electronically or otherwise, as to why the certificate of registration should not be cancelled.

(6) The employer shall quote the registration number on all documents prepared or submitted by him in connection with the Code or the schemes or the rules or the regulations, as the case may be, and in all correspondence with the offices concerned.

(7) Any change in the particulars furnished in the Form submitted on the specified portal, shall be updated by the employer within thirty days of such change.

(8) The employer of an establishment to which the provisions of the Code apply and whose business activities are in the process of closure, may apply for cancellation of registration in the specified form online on the Shram Suvidha Portal after giving complete details and the status of the contribution and other dues payable under the Code.

(9) The application for cancellation of registration shall be allowed after the particulars in the application are verified in the manner as may be specified by the Central Government:

Provided that no such application for cancellation of registration shall be entertained unless the employer has furnished all returns, paid all dues under the Code and submitted a self-certification to that effect along with the application:

Provided further that such application for cancellation shall be decided within a period of ninety days of the receipt of the application complete in all respect.

(10) A copy of the certificate of registration shall be displayed at the conspicuous places in the premises where the work is being carried out.

## CHAPTER II

### SOCIAL SECURITY ORGANISATIONS

#### A. CENTRAL BOARD, EMPLOYEES' PROVIDENT FUND

**6. Administration of funds vested in the Central Board.**—(1) The Central Board shall administer the funds vested in it in accordance with the guidelines issued by the Central Government.

(2) The Central Board for the efficient administration of the schemes may open as many accounts as it may consider necessary or as specified in the schemes.

(3) All moneys belonging to the funds shall be deposited in the Reserve Bank of India or the State Bank of India or in such other Scheduled Banks as may be approved by the Central Government from time to time or shall be invested as the Central Government may specify, by notification, in the Official Gazette.

(4) All expenses incurred in respect of, and loss, if any, arising from any investment shall be charged to the funds.

(5) The funds, not including therein the administration account, shall not be expended for any purpose other than the payment of the sums standing to the credit of individual members of the funds or to their nominees or heirs or legal representatives in accordance with the provisions of respective schemes.

(6) The funds shall be operated upon by such officers as may be authorised in this behalf by the Central Board.

**7. The Central Board, its Executive Committee and other committees.**— (1) The Central Board shall perform such functions as may be assigned to it by the Central Government under section 13 and administer the Schemes framed under section 15.

(2) The Executive Committee constituted under sub-section (3) of section 4 shall consist of the following members, namely: -

- i. a Chairperson appointed by the Central Government from amongst the members of the Central Board;
- ii. two persons appointed by the Central Government from amongst the persons referred to in clause (b) of sub-section (1) of section 4;
- iii. three persons appointed by the Central Government from amongst the persons referred to in clause (c) of sub-section (1) of section 4;
- iv. three persons representing the employers elected by the Central Board from amongst the persons referred to in clause (d) of sub-section (1) of section 4;
- v. three persons representing the employees elected by the Central Board from amongst the persons referred to in clause (e) of sub-section (1) of section 4; and
- vi. the Central Provident Fund Commissioner, *ex officio*.

(3) (a) The Chairperson of the Central Board shall call a meeting of the Board for the purpose of election to the Executive Committee of the members representing the employers or, as the case may be, the employees referred to in sub-clauses (iv) and (v) of sub-rule (2).

(b) In the meeting referred to in clause (a), the Chairperson of the Central Board may invite the members to propose the names of those members who represent the employers or, as the case may be, the employees and every such proposal shall be duly seconded by another member of the Board.

(c) If the number of persons proposed and seconded for election under clause (a) does not exceed the number of vacancies to be filled up from amongst the persons representing the employers, or, as the case may be, the employees, the persons whose names have been so proposed and seconded in relation to the category of employers or employees, shall be declared elected to the Executive Committee.

(d) If the number of persons proposed and seconded for election under clause (a) exceeds the number of vacancies to be filled up from amongst the persons representing the employers or, as the case may be, the employees, each member of the Board present at the meeting, other than the Chairperson, shall be given a ballot paper containing the names of all the candidates so proposed and seconded and he may record his votes thereon for as many candidates belonging to the categories of employers or employees, as there are vacancies to be filled up in relation to each such category, but not more than one vote shall be given in favour of any one candidate.

(e) If any member votes for more candidates than the number of vacancies in relation to the categories of employers or employees or gives more than one vote in favour of any one candidate, all his votes shall be deemed to be invalid.

(f) The persons getting the highest number of votes shall be declared by the Chairperson as duly elected to the Executive Committee at the same meeting or as soon thereafter as possible:

Provided that where there is an equality of votes between candidates, the Chairperson shall cast his vote.

(g) If any question arises as to the validity of any election, it shall be referred to the Central Government, who shall decide the same.

(4) The Central Board may, by order, constitute one or more committees consisting of as many trustees and officers of Employees' Provident Fund Organisation, as may be specified in the order:

Provided that the Central Board may also include such persons, who in its opinion, have special knowledge of the subject matter relating to the committee.

(5) The Executive Committee shall function under the general superintendence of the Central Board to assist the Central Board in performance of its functions and shall perform such functions as may be assigned to it by the Central Board.

(6) (a) The term of office of the Chairperson, Vice-Chairperson and every trustee of the Central Board referred to in clauses (b), (c), (d) and (e) of sub-section (1) of section 4 shall be four years commencing on and from the date on which their respective appointment is notified in the Official Gazette.

(b) The term of office of the Chairperson and every member of the Executive Committee referred to in sub-clauses (ii), (iii), (iv) and (v) of sub-rule (2) shall be two years commencing on and from the date on which their respective appointment is notified.

(c) Notwithstanding anything contained in clauses (a) and (b), every trustee or member of the Central Board or Executive Committee, as the case may be, shall continue to hold office until the appointment of his successor is notified in the Official Gazette:

Provided that a member of the Executive Committee shall cease to hold office when he ceases to be a member of the Central Board.

(d) A trustee or a member referred to in clauses (a) and (b) appointed to fill a casual vacancy shall hold office for the remaining period of the term of office of the trustee or member in whose place he is appointed and shall continue to hold office on the expiry of the term of office until the appointment of his successor is notified in the Official Gazette.

(e) A person shall be eligible for appointment as a trustee or a member for a maximum of two terms:

Provided that such limitation of terms shall not apply to Chairperson, Vice-Chairperson, and a trustee or member appointed *ex officio* and such appointment shall be co-terminus with the tenure of the office of the trustee or member, as the case may be:

Provided further that the maximum of two terms shall also include the number of terms for which a person has been appointed as a trustee of the Central Board under clause (d) or clause (e) of sub-section (1) of section 5A of the erstwhile Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952).

(7) (a) The Central Provident Fund Commissioner shall be the Secretary to the Central Board and also to the Executive Committee.

(b) The Secretary to the Central Board and the Executive Committee shall, in consultation with the Chairperson of the Central Board or the Executive Committee, as the case may be, convene meetings of the Central Board or the Executive Committee, keep a record of its minutes and shall take the necessary steps for carrying out the decisions of the Central Board or the Executive Committee, as the case may be.

## B. EMPLOYEES' STATE INSURANCE CORPORATION

**8. The Employees' State Insurance Corporation, its Standing Committee and Medical Benefit Committee.**—(1) Every person representing each of the States shall be appointed as a member of the Corporation, on nomination by the State Government concerned.

(2) (a) The common seal of the Corporation shall remain in the custody of the Director General of the Corporation and shall not be affixed to any instrument except in the presence of the Director General or two members of the Standing Committee constituted under sub-rule (3) and the Director General or the said two members shall sign the contract in token of the fact that the same was sealed in his or their presence.

(b) The Corporation shall have for use at each of such other of its offices as it may specify, an official seal which shall be a facsimile of the common seal of the Corporation with the addition of the name of the office where it is to be used.

(c) The official seal shall not be affixed to any instrument except in the presence of such person or persons as the Standing Committee may authorise in this behalf and such person or persons shall sign the instrument in token of the fact that the same was sealed in his or their presence.

(d) An instrument to which an official seal is duly affixed shall bind the Corporation as if it had been sealed with the common seal of the Corporation.

(3) A Standing Committee of the Corporation shall be constituted from amongst its members, consisting of—

(a) a Chairperson appointed by the Central Government;

(b) three members of the Corporation, appointed by the Central Government;

(c) three members of the Corporation representing such three State Governments thereon as the Central Government shall, specify from time to time;

(d) eight members elected by the Corporation as follows, namely:—

(i) three members from among the members of the Corporation representing employers;

(ii) three members from among the members of the Corporation representing employees;

(iii) one member from among the members of the Corporation representing the medical profession; and

(iv) one member from among the members of the Corporation elected by Parliament; and

(e) the Director-General of the Corporation, *ex officio*.

(4) (a) The Chairperson of the Corporation shall, at a meeting of the Corporation at which it is proposed to elect members of the Standing Committee under clause (d) of sub-rule (3), invite members to propose names from among members of the Corporation belonging to the group from which election is to be held and the names proposed shall be duly seconded by another member of the Corporation.

(b) If the number proposed from any group for election does not exceed the number of vacancies to be filled therefrom, the persons whose names have been so proposed shall be declared elected to the Standing Committee.

(c) If the number proposed from a group for election exceeds the number of vacancies to be filled there from, each member of the Corporation present at the meeting shall be given a secret ballot paper containing the names of all the candidates proposed and he shall be required to vote thereon for as many candidates from the group as there are vacancies to be filled up with one vote in favour of any one candidate and if any member votes for more candidates than there are vacancies in the group or gives more than one vote in favour of any one candidate, all his votes shall be deemed to be invalid.

(d) The persons getting the highest number of votes shall be declared by the Chairperson at the meeting or as soon thereafter as possible as duly elected to the Standing Committee:

Provided that where an equality of votes is found to exist between any candidates and the addition of one vote will entitle any of the candidates to be declared to be elected, the determination of the person or persons to whom such one additional vote shall be deemed to

have been given shall be made by lot to be drawn in the presence of the Chairperson and in such manner as he may determine.

(e) If any question arises as to the validity of any election, it shall be referred to the Central Government whose decision in the matter shall be final.

(5) The powers and duties of the Medical Benefit Committee shall be—

(a) to advise the Corporation in regard to the constitution, setting up, duties and powers of local committees constituted for the purpose of assisting in the administration of medical benefit;

(b) to make recommendations to the Corporation in regard to —

- i. the scale and nature of medical benefit provided at hospitals, dispensaries, clinics and other institutions and the nature and the extent of the medicines, staff and equipment which shall be maintained at such institutions and the extent to which these fall short of the desired standard;
- ii. the medical formulary for use in connection with the medical benefit provided under the Code;
- iii. medical certification, including the procedure and the forms for such certification, statistical returns, registers and other medical records; and
- iv. measures undertaken for the improvement of the health and welfare of Insured Persons, and the rehabilitation and re-employment of Insured Persons, disabled or injured;

(c) to advise the Corporation on any matter relating to the professional conduct of any medical practitioner employed for the purpose of providing medical benefit under the Code.

(6) (a) Save as otherwise expressly provided in the Code, the terms of office of members of the Corporation, other than the members referred to in clauses (a), (b), (c), (d) and (e) of sub-section (1) of section 5 and the *ex officio* member, shall be for four years commencing from the date respectively on which their appointment or election is notified:

Provided that a member of the Corporation shall notwithstanding the expiry of the said period of four years, continue to hold office until the appointment or election of his successor is notified:

Provided further that the tenure of non-official members of the Corporation shall not be for more than total of two terms.

(b) The members of the Corporation referred to in clauses (a), (b), (c), (d) and (e) of sub-section (1) of section 5 shall hold office during the pleasure of the Central Government.

(7) (a) Save as otherwise expressly provided in the Code, the terms of office of a member of the Standing Committee, other than a member referred to in clause (a) or clause (b) or clause (c) of sub-rule (3), shall be two years from the date on which his election is notified:

Provided that a member of the Standing Committee shall, notwithstanding the expiry of the said period of two years, continue to hold office until the election of his successor is notified:

Provided further that a member of the Standing Committee shall cease to hold office when he ceases to be a member of the Corporation.

(b) A member of the Standing Committee referred to in clause (a) or clause (b) or clause (c) of sub-rule (3) shall hold office during the pleasure of the Central Government.

### C. NATIONAL SOCIAL SECURITY BOARD

**9. National Social Security Board.**—(1) (a) A member of the National Social Security Board other than an *ex officio* member thereof, shall hold office for a period not exceeding three years from the date of his nomination and shall be eligible for re-nomination:

Provided that a member, other than an *ex officio* member, shall not hold the office for more than total of two terms.

(b) The Central Government shall seek nomination from amongst the representatives of associations of unorganised sector workers and employers' associations of unorganised sector, in the National Social Security Board in the category of sub-clauses (i) and (ii) of clause (c) of sub-section (2) of section 6 in the manner, as it may determine.

(c) The Central Government shall nominate seven persons under sub-clause (iii) of clause (c) of sub-section (2) of section 6 from amongst persons of eminence in the field of labour welfare, management, finance, law and administration.

(d) The Central Government shall seek nomination of two Lok Sabha Members from the Speaker of the Lok Sabha (House of the People) and one member from the Chairman of the Rajya Sabha (Council of the States) under sub-clause (iv) of clause (c) of sub-section (2) of section 6, as the case may be.

(e) The Central Government shall nominate ten members under sub-clause (v) of clause (c) of sub-section (2) of section 6 representing Ministries or Departments of the Central Government, concerned with the matters related to the welfare of the unorganised sector workers.

(f) The Central Government shall nominate five members representing the State Governments under sub-clause (vi) of clause (c) of sub-section (2) of section 6, and one member representing Union territories under sub-clause (vii) of clause (c) of sub-section (2) of section 6 on rotation basis in such manner, as it may determine.

(g) A member nominated under sub-clauses (i), (ii) and (iii) of clause (c) of sub-section (2) of section 6, shall cease to be a member of the National Social Security Board, if he ceases to represent the category of interest from which he was so nominated:

Provided that out of seven persons nominated under said sub-clause (i), one member each from the Scheduled Caste, the Scheduled Tribe, the minorities and women shall be represented.

(h) A member nominated under sub-clause (iv) of clause (c) of sub-section (2) of section 6 shall cease to be a member of the National Social Security Board, if he ceases to be a member of the House of Parliament by which he was so elected.

(i) No person shall be chosen as, or continue to be, a member of the National Social Security Board if such person attracts any provision of section 8.

(2) (a) The National Social Security Board for Unorganised Workers constituted under section 6 shall be the Board referred to in sub-section (6) of section 114, for the purpose of gig workers and platform workers.

(b) A member of the National Social Security Board, other than an *ex officio* member thereof, shall hold office for a period not exceeding three years from the date of his nomination and shall be eligible for re-nomination:

Provided that a member, other than an *ex officio* member, shall not hold the office for more than total of two terms.

(c) The Central Government shall nominate five members under clause (a) of sub-section (6) of section 114, as representative of aggregators on rotation basis from amongst the types of the aggregators mentioned in the Seventh Schedule.

(d) The Central Government shall nominate five members under clause (b) of sub-section (6) of section 114 from amongst the gig workers and platform workers, on rotation basis, representing the different types of gig workers and platform workers.

(e) The Central Government shall nominate five members as experts from amongst persons of eminence in the field of labour welfare, management, finance, law, administration, e-commerce or information technology under clause (e) of sub-section (6) of section 114.

(f) In the discharge of functions of the National Social Security Board for the purpose of the welfare of gig workers and platform workers, the quorum for transaction of business at any of the meeting shall be six members.

(g) The National Social Security Board may constitute an expert committee to advise it on matters related to the welfare of gig workers and platform workers, assessment of number of gig workers and platform workers, identifying the new types of aggregators or any other matter related to gig workers and platform workers.

(3) (a) The National Social Security Board, for discharging its functions as assigned to it, under sub-section (7) of section 6, may constitute a committee to deliberate and recommend on the specific issues as may be assigned to such committee;

(b) Such committee may co-opt members from such Board or outside, as the case may be, from the fields of the experts, on which the committee is required to deliberate.

(4) (a) The Central Government shall initiate the process for reconstitution of the National Social Security Board, prior to six months of expiry of the term of the Board.

(b) If the new Board is not re-constituted after completion of the term of the National Social Security Board, such arrangements may be made for discharging the functions of the Board as may be decided by the Central Government for the period till the new Board is constituted, through a notification.

(c) Consequent upon institution of arrangement referred to in clause (b), all actions taken shall have the same effect as if it has been carried out by the Board itself.

(5) (a) A member of the National Social Security Board, not being an *ex officio* member, may resign by a letter in writing addressed to the Central Government.

(b) The seat of such a member shall fall vacant from the date on which his resignation is accepted or on the expiry of thirty days from the date of receipt of intimation of resignation, whichever is earlier.

(c) The power to accept the resignation of such a member shall vest with the Central Government;

(6) If such a member changes his address, he shall notify his new address to the Member-Secretary of the Board who shall thereupon enter his new address in the official records:

Provided that if a member fails to notify his new address, the address in the official records shall for all purposes be deemed to be the member's correct address.

(7) When a vacancy occurs or is likely to occur in the membership of the National Social Security Board, Member-Secretary of the Board shall submit a report to the Central Government and on receipt of such report, the Central Government may, by notification, nominate a person to fill the vacancy in the manner specified under sub-rules (1) and (2) of rule 9, and the person so nominated shall hold office for the remainder of the term of office of the member in whose place he is nominated.

(8) (a) During the pendency of the proceeding, if any, under clauses (b) and (c) of sub-section (2) of section 8, for removal of a member of the National Social Security Board for Unorganised Workers, such member shall abstain from the meetings of the Board;

(b) the decision of the Central Government, on the debarment, dis-qualification and removal of any member under section 8, shall be final.

**10. Schemes for building workers.**—The State Building Workers' Welfare Board shall formulate the following schemes for the building workers as may be specified by the State Government to—

- i. pay such amount in connection with premium for Group Insurance Scheme of the beneficiaries;
- ii. frame educational schemes for the benefit of children of the beneficiaries; and
- iii. meet such medical expenses for treatment of major ailments of a beneficiary or, such dependant.

**11. Other welfare measures and facilities.**— If, in the opinion of the Central Government, it is necessary, for the improvement of well-being of the building workers, to formulate a new welfare scheme or schemes in a State, the Central Government may formulate such scheme as determined by that Government from time to time.

#### D. GENERAL

**12. Meetings, notice of meetings, list of business and quorum.**—(1) (a) The Central Board or the Corporation or the National Social Security Board or the State Building Workers' Welfare Board or any Committee thereof shall, subject to sub-rule (2), meet at such place and time as may be decided by its Chairperson.

(b) The Central Board or the Corporation shall meet at least twice in a year.

(c) The Executive Committee of the Central Board and the Standing Committee of the Corporation shall meet at least four times in a year and the Medical Benefit Committee of the Corporation shall meet at least twice in a year.

(d) The National Social Security Board or the State Building Workers' Welfare Board shall meet at least thrice in a year.

(e) The Chairperson of the Central Board or the Corporation or the National Social Security Board or the State Building Workers' Welfare Board or any committee thereof may whenever he thinks fit, and shall within fifteen days of the receipt of a requisition in writing from not less than one half of the members of the body concerned call for a special meeting thereof and a requisition so made shall specify the object of the meeting proposed to be called.

(2) (a) A notice of not less than fifteen days from the date of issue, containing the date, time and place of every ordinary meeting of Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board or any committee thereof, together with a list of business proposed to be transacted and approved by the Chairperson concerned shall be sent to every trustee or member of Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board or any Committee thereof, as the case may be, through e-mail or registered post or by special messenger, and a brief note on each item of the agenda shall be sent along with the agenda as soon thereafter as possible.

(b) When the Chairperson concerned calls an emergency meeting of the Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board or any committee thereof, as the case may be, for considering any matter which in his opinion is urgent, a notice giving such reasonable time as he may consider necessary shall be deemed sufficient and shall be sent to every trustee or member of Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board or any Committee thereof, as the case may be, through e-mail or registered post or by special messenger.

(c) No business other than for which the meeting of Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board or any Committee thereof has been convened shall be considered at the meeting except with the permission of the Chairperson of the meeting.

(3) The Chairperson or in his absence the Vice-Chairperson of Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board, as the case may be, shall preside over the meeting and in the event of absence of both the Chairperson and the Vice-Chairperson, the meeting shall be presided over by such trustee or member as may be nominated by the Chairperson.

(4) No business shall be transacted at any meeting of Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board or any committee thereof unless a quorum of –

- a. eleven trustees in case of Central Board and four members in case of Executive Committee thereof; or
- b. fifteen members in case of Corporation, five members in case of Standing Committee and seven members in case of Medical Benefit Committee thereof; or
- c. ten members in case of National Social Security Board for Unorganised Workers and six members in case of National Social Security Board for Gig Workers and Platform Workers; or
- d. four members in case of the State Building Workers' Welfare Board;

is present:

Provided that if at any meeting, no sufficient number of trustees or members, as the case may be, are present to form quorum, the Chairperson of the meeting shall adjourn the

meeting for an hour and it shall thereupon be lawful to dispose of the business at such adjourned meeting irrespective of the number of trustees or members attending.

(5) (a) If a trustee or member is unable to attend any meeting of the Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board or any committee thereof, as the case may be, he may, by a written instrument, signed by him, addressed to the Chairperson of the concerned body and explaining the reasons for his inability to attend the meeting, appoint any representative of the organisation, which he represents on the Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board or any committee thereof, as his substitute for attending that meeting of the Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board or any committee thereof in his place:

Provided that no such appointment shall be valid unless—

- i. such appointment has been approved by the Chairperson of the body concerned; and
- ii. the instrument making such appointment has been received by the Chairperson of the body concerned before the date fixed for the meeting.

(b) A substitute validly appointed under clause (a) shall have all the rights and powers of the member to whom he represents in relation to the meeting of the body concerned, in respect of which he is appointed and shall receive allowances, and be under obligations as if he were a trustee or the member appointed under the Code.

(c) A trustee or the member appointing a substitute for attending any meeting of the Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board or any committee thereof under clause (a), shall, notwithstanding anything contained in this sub-rule, continue to be liable for the misappropriation or misapplication of the fund by the substitute and shall also be liable for any act of misfeasance or non-feasance committed in relation to the fund by the substitute appointed by him.

(6) Every question considered at a meeting of the Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board or any Committee thereof shall be decided by a majority of the votes of the trustees or members of the body concerned present and voting and in the event of an equality of votes the Chairperson shall exercise an additional casting vote:

Provided that the Chairperson may, if he thinks fit, direct that any question shall be decided by the circulation of necessary papers to the trustees or members of the Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board or any committee thereof and by securing their opinions in writing; and any such question shall be decided in accordance with the opinion of the majority of the trustees or members received within the time-limit allowed and if the opinions are equally divided, the opinion of the Chairperson shall prevail:

Provided further that any trustee or member of the Central Board or Corporation or National Social Security Board or the State Building Workers' Welfare Board or any committee thereof may request that the question referred to the trustees or members of the concerned body, as the case may be, for written opinion be considered at a meeting of the Central Board or Corporation or National Social Security Board or the State Building Workers'

Welfare Board or any committee thereof and thereupon the Chairperson may, and if the request is made by not less than three trustees or members of the concerned body, shall direct that it be so considered.

(7) (a) The minutes of each meeting showing *inter-alia* the names of the members present there, shall be forwarded to each trustee or member of the Central Board or the Corporation or the National Social Security Board or any committee thereof, as the case may be, and to the Central Government and in the case of the State Building Workers' Welfare Board, the minutes shall be forwarded to each member or any committee thereof, as the case may be, and to the State Government concerned, as soon as possible and in any case not later than four weeks after the meeting.

(b) The records of the minutes of each meeting of the Central Board and the Executive Committee thereof shall be signed by the Central Provident Fund Commissioner with the approval of the Chairperson.

(c) The minutes of the meeting shall be confirmed with such modification considered necessary at the next meeting.

(d) The minutes of a meeting of the Central Board or the Corporation or the National Social Security Board or any committee thereof shall be kept in separate Books (hereinafter referred to as minute-books) and shall be signed by the Chairperson of the meeting at which the proceedings are confirmed.

(e) A copy of the minutes so confirmed shall be forwarded to the Central Government within fifteen days from the date of such confirmation:

Provided that in the case of State Building Workers' Welfare Board, a copy of the minutes so confirmed shall be forwarded to the State Government concerned within fifteen days from the date of such confirmation.

(f) The minute-books shall be kept open at the principal office of the Central Board or Corporation or National Social Security Board during office hours on working days for inspection free of charge by any of the respective member.

(8) (a) Every non-official trustee or member of the Central Board or the Corporation or the National Social Security Board or any committee thereof, as the case may be, shall be allowed travelling and daily allowance for attending its meetings at the rates admissible to officers of the Central Government holding a post in Level 12 in the pay matrix.

(b) Where such trustee or member, is a Member of Parliament or a Member of State Legislature, he shall be paid travelling allowance and daily allowance in accordance with the provisions of the Salary, Allowances and Pension of Members of Parliament Act, 1954 (30 of 1954) or the respective provisions of the law pertaining to the members of the concerned State Legislature, as the case may be:

Provided that when a Minister is appointed as Chairperson or trustee or member of the Central Board or the Corporation or the National Social Security Board or any committee thereof and attends a meeting, his travelling and daily allowance shall be governed by the rules applicable to him for journeys performed on official duties and shall be paid by the authority paying his salary.

(c) No daily or travelling allowance, as the case may be, in respect of any day of journey shall be claimed by a trustee or member of the Central Board or the Corporation or the National

Social Security Board or any committee thereof, if he has drawn or will draw allowance for the same from his employer or as a member of the committee or any legislature or of any committee or conference constituted or convened by Government and no travelling allowance shall be claimed, if he uses a means of transport provided at the expense of Government or his employer.

(d) The daily and travelling allowance shall also be payable to a member in respect of the meetings of any sub-committee set up by the Central Board or the Corporation or the National Social Security Board or by any Committee thereof, attended by him.

(e) For attending a meeting of the Central Board or the Corporation or the National Social Security Board or any committee thereof or meetings of a sub-committee set up by the Central Board or Corporation or National Social Security Board or any Committee thereof, an official trustee or member of the Central Government shall draw his travelling allowance from his department on a scale admissible to him under the Central Government rules and the amounts so drawn shall, on a demand being made therefor by the Central Government, be reimbursed by the Central Board or Corporation or National Social Security Board or Committee thereof to that Government.

(f) Payments shall not be made to a non-official member earlier than the last date up to which the allowance is claimed and the travelling allowance for both the onward and return journeys will be included in the travelling allowance bill and the payment made therefor treated as final, irrespective of the date of completion of the journey.

**13. Reconstitution of Corporation, Central Board, National Social Security Board, State Unorganised Workers' Board, Building Workers' Welfare Board or any of the Committees.**—When the Central Board or the Corporation or the National Social Security Board for Unorganised Workers or the State Unorganised Workers' Social Security Board or the State Building and Other Construction Workers' Welfare Board has been superseded under the provisions of section 11, the Central Government or the State Government, as the case may be, shall —

(a) appoint or cause to be appointed or elected new trustees or members to the Central Board or the Corporation or the National Social Security Board for Unorganised Workers or the State Unorganised Workers' Social Security Board or the State Building and Other Construction Workers' Welfare Board in accordance with section 4 or section 5 or section 6 read with proviso to sub-section (6) of section 114 or section 7, as the case may be; and

(b) in its discretion, make such arrangement for such period as it may think fit, to exercise the powers and perform the functions of the Central Board or the Corporation or the National Social Security Board for Unorganised Workers or the State Unorganised Workers' Social Security Board or the State Building and Other Construction Workers' Welfare Board.

## CHAPTER III

### EMPLOYEES' PROVIDENT FUND

**14. Form, manner, time limits and fees for filing of appeal.**—(1) The language of the Tribunal shall be English:

Provided that the parties to the proceedings before the Tribunal may file documents drawn up in Hindi, if they so desire:

Provided further that –

(i) the Tribunal may, in its discretion permit the use of Hindi in the proceedings, but the final order shall be in English;

(ii) the Tribunal hearing the matter, may in its discretion, direct English translation of pleadings and documents to be filed.

(2) (a) An appeal to the Tribunal shall be presented in **Form-I** by the appellant in person or by an agent or by a duly authorised legal practitioner to the registry or any other officer authorised in writing by the Registrar of the Tribunal to receive the same or be sent by registered post with acknowledgement due duly addressed to the Registrar.

(b) The appeal under clause (a) shall be presented electronically or in triplicate in a paper-book form along with one unused file size envelope bearing full address of the respondent:

Provided that where the number of respondents is more than one, as many extra copies of the appeal in paper-book form as there are respondents together with unused file size envelopes bearing the full address of each respondent or electronically shall be furnished by the Appellant:

Provided also that where the number of respondents is more than five, the Registrar may permit the appellant to file the extra copies of the appeal at the time of issue of notice to the respondents.

(c) The Registrar shall cause to be issued an acknowledgement of receipt of the appeal electronically or otherwise in **Form-II**.

(3) (a) The Registrar, or the officer authorised by him under sub-rule (2), shall endorse on every appeal the date on which it is presented or deemed to have been presented under that rule and shall sign the endorsement digitally or otherwise.

(b) If, on scrutiny, the appeal is found to be in order, it shall be duly registered and given a serial number.

(c) If the appeal, on scrutiny, is found to be defective and the defect noticed is formal in nature, the Registrar may allow the party to rectify the same in his presence, and if the defect is not formal in nature, the Registrar shall give instruction to the appellant by registered post or electronic mail, to remove the defects within a period of fifteen days from the date of the receipt of such intimation.

(d) If the appellant fails to rectify the defect within the specified time under clause (c), the Registrar may by order and for reasons to be recorded in writing, decline to register the appeal and inform the appellant accordingly.

(4) The appeal shall ordinarily be filed by the appellant with the Registrar of such Tribunal within whose jurisdiction —

- (i) the cause of action has arisen, or
- (ii) office of the respondent against whose order relief is sought, is located.

(5) (a) Every appeal filed with the Registrar shall be accompanied by a fee of rupees five thousand to be remitted by electronic transfer or in the form of crossed demand draft on a scheduled commercial bank in favour of the Registrar and payable at the main branch of that Bank at the station where the seat of the said Tribunal is situated.

(b) Any person aggrieved by an order passed under section 125 or section 128 may within a period of sixty days from the date of issue of the order, prefer an appeal to the Tribunal:

Provided that the Tribunal may, if it is satisfied that the appellant was prevented by sufficient cause from preferring the appeal within sixty days, extend the said period by a further period of sixty days:

Provided further that no appeal by the employer shall be entertained by the Tribunal unless he has deposited with the respective Fund constituted under section 16, by way of electronic transfer or demand draft, a sum equal to twenty-five per cent. of the amount due from him as determined under section 125 or section 128, as the case may be.

(6) Every appeal filed under sub-rule (2) shall set forth concisely under distinct heads the grounds for such appeal and such grounds shall be numbered consecutively; and the appeal, including any miscellaneous petition shall be filed electronically or typed in double space on both sides on thick paper of good quality.

(7) (a) Every appeal being filed electronically or otherwise shall be accompanied by a paper-book containing —

- (i) a copy of the order against which the appeal is filed;
- (ii) copies of the documents relied upon by the appellant and referred to in the appeal; and
- (iii) an index of the documents.

(b) The documents referred to in clause (a) may be digitally signed or attested by a legal practitioner or by a gazetted officer and each document shall be marked serially as Annexures A-1, A-2, A-3 and so on.

(c) Where an appeal is filed by an agent, document authorising him to act as such agent shall also be appended to the appeal:

Provided that where an appeal is filed by a legal practitioner, it shall be accompanied by a duly executed 'Vakalatnama' in digital format or otherwise.

(8) An appeal shall be based upon a single cause of action and may seek one or more reliefs provided that they are consequential to one another.

(9) (a) Notices and processes to be issued by the Tribunal may be served electronically or by any of the following modes as directed by the Tribunal, namely:—

- (i) service by the party itself; or
- (ii) by hand delivery (Dasti) through process server; or
- (iii) by registered post with acknowledgement due.

(b) Where notice issued by the Tribunal is served by the party himself electronically or by 'Hand delivery' (Dasti), he shall file with the registry of the Tribunal, the acknowledgement, together with an affidavit of service.

(c) Notwithstanding anything contained in clause (a), the Tribunal may, taking into account the number of respondents and their places of residence or work and other circumstances, direct that notice of the appeal shall be served upon the respondents electronically or in any other manner including any manner of substituted service, as it appears to the Tribunal just and convenient.

(d) Notwithstanding anything done under clause (a), the Tribunal may, in its discretion, having regard to the nature and urgency of the case, direct the service of the notice on the Standing Counsels appointed as such by the Central Government or any State Government or any other authority under the Code, as the case may be.

(e) Every notice issued by the Tribunal shall, unless otherwise ordered, be accompanied by a copy of the appeal along with a copy of the paper-book.

(f) Every appellant shall pay a fee for the service or execution of process in such manner as the Tribunal may direct under clause (c), such a sum, not exceeding the actual charges incurred in effecting the service, as may be determined by the Tribunal.

(g) The fee for the service or execution of processes under clause (c) shall be remitted in the manner specified in sub-rule (5) within one week of the date of the order of the Registrar determining the fee or within such extended time as he may permit.

(h) Notwithstanding anything contained in clauses (a) to (d), if the Tribunal is satisfied that it is not reasonably practicable to serve notice of appeal upon all the respondents, it may, for reasons to be recorded in writing, direct that the appeal shall be heard notwithstanding that some of the respondents have not been served with notice of the application:

Provided that no appeal shall be heard unless -

(i) notice of appeal has been served on the Central Government or the State Government or the Central Board if such Government or Board is a respondent;

(ii) notice of appeal has been served on the authority which passed the order against which the appeal has been filed; and

(iii) the Tribunal is satisfied that the interests of the respondents on whom notice of the appeal has not been served are adequately and sufficiently represented by the respondents on whom notice of the appeal has been served.

(10)(a) Any person intending to contest the appeal, shall file electronically or in triplicate the reply to the appeal and the documents relied upon in paper-book form with the registry of the Tribunal within a period of thirty days of the service of notice of the appeal on him.

(b) In the reply filed under clause (a), the respondent shall specifically, admit, deny or explain the facts stated by the appellant in his appeal and may also state such additional facts as may be found necessary for the just decision of the case and it shall be signed digitally or otherwise and verified as a written statement by the respondent or any other person duly authorised by him in writing in the same manner as provided for in order VI, rule 15 of the Code of Civil Procedure, 1908 (5 of 1908).

(c) The reply referred to in clause (b) shall be filed along with the documents and the same shall be marked as R-1, R-2, R-3 and so on.

(d) The respondent shall also serve a copy of the reply along with documents as mentioned in clause (c) on the appellant or his legal practitioner, if any, electronically or otherwise and file proof of such service in the registry of the Tribunal.

(e) Where the respondent fails to file the reply within the said period of thirty days, he shall be allowed to file the reply on such other day, as may be specified by the Tribunal, for reasons to be recorded in writing and on the payment of such costs as the Tribunal deems fit, but which shall not be later than sixty days from the date of the service of notice on the respondent for such purpose.

(11) The Tribunal shall notify to the parties the date and the place of hearing of the appeal electronically or otherwise in such manner as the presiding officer of the Tribunal may, by general or special order direct.

(12) (a) The Tribunal shall draw up a calendar for the hearing of cases and, as far as possible, hear and decide the cases according to the calendar;

(b) Notwithstanding anything contained in the Code of Civil Procedure, 1908 (5 of 1908), the appeal under section 23, as far as practicable, shall be heard on a day-to-day basis and endeavour shall be made to ensure that the same is decided within a period of one year.

(c) The Tribunal shall have the power to decline an adjournment and also to limit the time for oral arguments.

(13) (a) Where on the date fixed for hearing of the appeal or on any other date to which such hearing may be adjourned, the appellant does not appear when the appeal is called for hearing, the Tribunal may, in its discretion, either dismiss the appeal for default or hear and decide it on merits.

(b) Where an appeal has been dismissed for default and the appellant files an application for restoration of appeal within a period of thirty days from the date of dismissal and satisfies the Tribunal that there was sufficient cause for his non-appearance when the appeal was called for hearing, the Tribunal shall make an order setting aside the order dismissing the appeal and restore the same:

Provided that where the case was disposed of on merits, the decision shall not be reopened except by way of review.

(14) (a) Where on the date fixed for hearing the appeal or on any other date to which such hearing may be adjourned, the appellant appears and the respondent does not appear when the appeal is called for hearing, the Tribunal may, in its discretion adjourn the hearing or hear and decide the appeal *ex parte*.

(b) Where an appeal has been heard *ex parte* against a respondent or respondents, such respondent or respondents may apply to the Tribunal for an order to set it aside and if such respondent or respondents satisfy the Tribunal that the notice was not duly served or that he or they were prevented by any sufficient cause from appearing when the appeal was called for hearing, the Tribunal may make an order setting aside the *ex parte* hearing as against him or them upon such terms as it thinks fit, and shall appoint a day for proceeding with the appeal:

Provided that where the *ex parte* order is of such nature that it cannot be set aside as against one respondent only, it may be set aside as against all or any of the other respondents also:

Provided further that in cases covered by clause (h) of sub-rule (9), the Tribunal shall not set aside *ex parte* order of an appeal merely on the ground that it was not served upon the respondent or respondents.

(15) (a) In case of death of a party during the pendency of the proceedings before the Tribunal, the legal representatives of the deceased respondent or appellant may apply electronically or otherwise within thirty days of the date of such death for being brought on record as necessary parties.

(b) Where no application is received from the legal representatives of deceased party within the period specified in clause (a), the proceedings against the deceased party shall abate:

Provided that on good and sufficient reasons the Tribunal, on an application, may set aside the order of abatement and substitute the legal representatives.

(16) The Tribunal may, if sufficient cause is shown at any stage of proceedings, grant time to the parties or any of them, and adjourn the hearing of the appeal.

(17) Every order of the Tribunal shall be in writing and shall be signed digitally or otherwise by the presiding officer who pronounced the order and the order shall be pronounced in open court.

(18)(a) Every final order passed on any appeal shall be communicated to the appellant and to the respondent concerned either electronically or otherwise by hand delivery or by registered post, free of cost.

(b) If the appellant or the respondent to any proceeding requires a copy of any document or proceeding, the same shall be supplied to him on such terms and conditions on payment of such fees as may be fixed by the presiding officer in consultation with the Central Government by general or special order, issued from time to time.

(19) The Tribunal may make such orders or give such directions as may be necessary or expedient to give effect to its orders or to prevent abuse of its process or to secure the ends of justice.

(20) Except on Saturdays, Sundays and other public holidays, the office of the Tribunal shall, subject to any order made by the presiding officer remain open from 9.30 A.M. to 6.00 P.M.

(21) The sitting hours of the Tribunal shall, ordinarily, be from 10.30 A.M. to 1.30 P.M. and 2.30 P.M. to 5.00 P.M. subject to any general or special order made by the presiding officer.

(22) (a) The Registrar shall have the custody of the records of the Tribunal and shall exercise such other functions as are assigned to him under these rules or by the presiding officer by separate order.

(b) The official seal shall be kept in the custody of the Registrar.

(c) Subject to any general or special direction by the presiding officer, the seal of the Tribunal shall not be affixed to any order, summons or other process save under the authority in writing of the Registrar.

(d) The seal of the Tribunal shall not be affixed to any certified copy issued by the Tribunal save under the authority in writing of the Registrar.

(23) In addition to the powers conferred elsewhere in these rules, the Registrar shall have the following powers and duties subject to any general or special order of the presiding officer, namely: —

- (i) to receive all appeals and other documents;
- (ii) to decide all questions arising out of the scrutiny of the appeals before they are registered;
- (iii) to require any appeal presented to the Tribunal to be amended in accordance with the Code and the rules;
- (iv) subject to the directions of the Tribunal, to fix the date of first hearing of the appeals or other proceedings and issue notices thereof;
- (v) to direct any formal amendment of records;
- (vi) to order grant of copies of document to parties to the proceedings;
- (vii) to grant permission to inspect the records of the Tribunal;
- (viii) to dispose of all matters relating to the service of notices or other process for the issue of fresh notices and for extending the time for filing such appeals and to grant time not exceeding fifteen days for filing a reply or rejoinder, if any, and to place the matter before the Tribunal for appropriate order after the expiry of the aforesaid period;
- (ix) to requisition records from the custody of any court or other authority;
- (x) to receive applications, within sixty days from the date of death, for substitution of legal representatives of the deceased parties during the pendency of the appeals;
- (xi) to receive and dispose of applications for substitution, except where the substitution would involve setting aside an order of abatement; and
- (xii) to receive and dispose of application by parties for return of documents.

(24) (a) A person preferring appeal to a Tribunal under section 23 may either appear in person or take the assistance of a legal practitioner of his choice to present his case before the Tribunal.

(b) The Central Government or a State Government or any other authority under the Code may authorise one or more legal practitioner or any of its officers and every person so authorised may present the case on its behalf with respect to any appeal before a Tribunal.

(25) The official seal and emblem of the Tribunal shall be in a round shape bearing name of the Tribunal in capital letters with the National Emblem in the Centre.

(26) The dress for the presiding officer of the Tribunal and member of the staff of the Tribunal shall be such as the presiding officer may specify by order from time to time.

(27) A legal practitioner or, as the case may be, a presenting officer shall appear before the Tribunal in his professional dress, if any, and if there is no such dress, then:

- (i) if a male, in a closed collared coat and trousers or in a lounge suit;
- (ii) if a female, in a saree, or any other customary dress of sober colour.

## CHAPTER IV

### EMPLOYEES' STATE INSURANCE CORPORATION

**15. Salary and allowances of Director General and Financial Commissioner.**—(1) The Director General and the Financial Commissioner appointed by the Central Government under sub-section (1) of section 24 shall receive such pay and allowances and other benefits as are admissible to officers of the Central Government drawing corresponding level of pay:

Provided that where the Director General or the Financial Commissioner is a person already in the service of the Corporation, he shall be entitled to pension, gratuity and other superannuation benefits to which he would have been otherwise entitled but for his appointment as the Director General or the Financial Commissioner.

(2) (a) The powers and duties of the Director General of the Corporation shall be —

- i. to act as the Chief Executive Officer of the Corporation;
- ii. to convene, under the orders of the Chairperson of the Corporation, meetings of the Corporation, the standing committee and the medical benefit committee thereof in accordance with the Code and the rules made thereunder by the Central Government and to implement the decisions reached at the meetings;
- iii. to enter into contracts on behalf of the Corporation in accordance with the Code or the rules made by the Central Government thereunder or regulations made thereunder, or the general or special instructions of the Corporation or the Standing Committee thereof;
- iv. to furnish all returns and documents required by the Code or the rules made thereunder by the Central Government, to the Central Government and to correspond with the Central Government and the State Governments upon all matters concerning the Corporation;
- v. to undertake such other duties and to exercise such other powers as may from time to time, be entrusted to him under the Code and the Central Rules and Regulations made thereunder.

(b) The Director General may, with the approval of the Standing Committee, by general or special order, delegate any of his powers or duties under the Central rules or the regulations or under any resolution of the Corporation or the Standing Committee thereof, as the case may be, to any person subordinate to him and the exercise or discharge of any of the powers or duties so delegated shall be subject to such restrictions, limitations and conditions, if any, as the Director General may, with the approval of the Standing Committee of the Corporation, impose.

(3) The powers and duties of the Financial Commissioner of the Corporation shall, subject to the control of the Director General, be —

- i. to maintain the accounts of the Corporation and to arrange for the compilation of accounts by the collection of returns from the centres and the regions of the Corporation;
- ii. to prepare the budget of the Corporation;
- iii. to arrange for internal audit of the accounts of the centres and the regions of the Corporation and of the receipts and payments thereat;
- iv. to make recommendations for the investment of the funds of the Corporation; and
- v. to undertake such other duties and to exercise such other powers as may, from time to time, be entrusted or delegated to him for executive convenience.

(4) The powers of the Corporation under sub-section (7) of section 24 for employing such officers and employees shall be exercised by the Corporation in relation to posts carrying maximum of level 14 in the pay matrix as per the Seventh Central Pay Commission.

**16. Investment of Employees' State Insurance Fund or any other money held by Corporation.** - (1) The Corporation shall invest the Employees' State Insurance Fund vested in it in accordance with the guidelines issued by the Central Government.

(2) The Corporation for the efficient administration of the scheme may open as many accounts as it may consider necessary or as specified in the scheme.

(3) All expenses incurred in respect of, and loss, if any, arising from any investment shall be charged to the Employees' State Insurance Fund and the profit, if any from the sale of any investment shall also accrue to the Employees' State Insurance Fund.

(4) Any investment made under this rule may, subject to the provisions of sub-rule (1), be varied, transposed or realised from time to time:

Provided that if such variation, transposition or realisation is likely to result in a loss, the prior approval of the Central Government shall be obtained.

**Explanation.** — The approval of the Central Government shall not be required merely on the ground that the value of the security on its maturity is less than the price at which it was purchased.

(5) The Central Government may, at any time, direct the vacation in part or in whole, or prohibit investment in any security or class of securities or any land or building.

(6) All dividends, interest or other sums received in respect of any investment shall, as soon as possible after receipt, be paid into or credited to the account of the Employees' State Insurance Fund.

**17. Limits for defraying of expenditure.**—For the promotion of measures for the improvement of the health and the welfare of Insured Persons and for the rehabilitation and re-employment of Insured Persons who have been disabled or injured, the Corporation may incur an expenditure up to a limit of rupees one thousand crore per year, or as may be specified by the Central Government from time to time, from the Employees' State Insurance Fund.

**18. Holding of property, etc.**—(1) Subject to the provisions of sub-rule (3) and such conditions as may, from time to time, be laid down by the Corporation, the Director General may, for the purposes of the Code, acquire on behalf of the Corporation movable or immovable property:

Provided that sanction of the Standing Committee of the Corporation shall be required for the exchange of any immovable property, for the taking of any property on lease for a term exceeding thirty six months, or for the acceptance of any gift or bequest of property burdened with an obligation.

(2) Subject to the provisions of sub-rule (3) and such conditions as may be laid down by the Corporation from time to time, the Director General may —

(a) dispose of, by sale or exchange, any movable property belonging to the Corporation, the value of which does not exceed rupees one crore in each case, or grant for any term not exceeding twelve months a lease of any immovable property belonging to the Corporation;

(b) with the sanction of the Standing Committee of the Corporation, lease, sell or otherwise dispose of any movable or immovable property belonging to the Corporation.

(3) (a) The Corporation may enter into and perform all such contracts as it may consider necessary or expedient for carrying into effect the provisions of the Code.

(b) Every contract made under or for any purpose of the Code shall be made on behalf of the Corporation—

(i) by the Director General; or

(ii) subject to such conditions as it may specify, by such member or officer of the Corporation as it may authorise:

Provided that the sanction of the Standing Committee of the Corporation shall be obtained in respect of any contract involving an expenditure exceeding rupees fifteen crore.

(c) Every contract entered into by any person as provided in clause (b) shall be entered into in such manner and form as would bind him if it were made on his own behalf and may in like manner and form be varied or discharged:

Provided that the common or official seal, as the case may be, of the Corporation shall be affixed to every contract for amounts exceeding rupees five lakh.

(4) (a) The Corporation may, in pursuance of a resolution passed at a meeting of the Standing Committee thereof, and with the prior approval of the Central Government, raise loans for the purposes of the Code.

(b) In particular and without prejudice to the generality of the foregoing power, the Corporation may raise loans —

- (i) for the acquisition of land or the raising of buildings thereon or both, as the case may be; or
- (ii) to repay a loan raised under this sub-rule; or
- (iii) for any other purpose approved by the Central Government.

(c) All loans under this sub-rule shall be obtained —

- (i) from the Central Government on such rates of interest and such terms as to the time and method of repayment as the Central Government may specify; or
- (ii) with the approval of the Central Government from such bank or banks specified in rule 32.

(d) Where a loan is obtained from such bank or banks specified in rule 32, the Corporation may, with the approval of the Central Government, grant mortgages of all or any of the property vested in it for securing the repayment of the sums so advanced, with interest.

(e) All payments due from the Corporation for interest on, and repayment of, loans shall be made in such manner and at such times as may have been agreed upon:

Provided that the Corporation may apply any sums, which can be so applied, in repayment of any amount due in respect of the principal amount of any loan although the repayment of the same may not be due.

(f) No expenditure incurred out of a loan shall be charged by the Corporation to capital, except with the previous sanction of the Central Government.

(g) The Corporation shall submit to the Central Government an annual statement by the thirtieth of April each year showing the loans raised and repayments made during the preceding year.

**19. Insurance of employees.**—(1) The employer in respect of an establishment shall before or on the day of taking any person into employment, unless such person is already registered under Chapter IV of the Code, register him by entering his name and Aadhaar number and other details on the specified portal for such purpose and an insurance number shall be automatically allotted to the employee immediately on his registration which shall remain valid for a period of thirty days.

(2) On registration under sub-rule (1), the employer shall enter the updated particulars of that employee and family on declaration form available on the specified portal and an Aadhaar linked identity card shall be provided by the Corporation to the insured person and his dependent family members, electronically or otherwise.

(3) The insurance number allotted under sub-rule (1) shall automatically become invalid if the employee's details are not updated on the Declaration form within a period of thirty days or the Aadhaar number provided by the newly employed person is returned unauthenticated by the concerned authorities.

(4) The employer of the establishment shall be responsible for correctness of the particulars of the employee, filled on specified portal by him and the Insured Person shall be responsible for correctness of the particulars of his family submitted on the portal.

(5) The insurance number of an employee will be used by the employer for filing the contributions and for all other purposes in respect of the employee.

(6) The insurance number allotted to the employee under sub-rule (1) shall be used by him for availing any benefits available to him or his family members or both, as the case may be, under the Code.

**Explanation.**—For the purposes of this rule, “insurance number” means a number allotted by the specified portal to an employee for the purpose of Chapter-IV of the Code, Central rules and regulations made thereunder.

**20. Rate of contributions.**—(1) The amount of contribution for a wage period shall be in respect of—

(a) employer’s contribution, a sum (rounded to the next higher rupee) equal to three and one-fourth per cent. of the wages payable to an employee; and

(b) employee’s contribution, a sum (rounded to the next higher rupee) equal to three-fourth per cent. of the wages payable to an employee.

(2) In respect of an employee who is a person with disability under the Rights of Persons with Disabilities Act, 2016 (49 of 2016) and under the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999), the employer shall not be required to pay employer’s share of contribution up to a maximum period of three years or for such period as may be specified by the Central Government, from the date of commencement of the contribution period.

(3) The employer’s share of contribution in respect of such employees and for such period under sub-rule (2) shall be reimbursed to the Corporation by the Central Government.

**21. Administrative expenses.**—(1) The expenditure incurred by the Corporation on the following items shall be termed as administrative expenses under section 30, namely:—

(a) payment of fees and allowances to members of the Corporation, the Standing Committee and the Medical Benefit Committee and other committees of the Corporation;

(b) payment of salaries, leave and joining time allowances, travelling and compensatory and other allowances, bonus, gratuities and compassionate allowances, pension, contributions to the Provident or other benefit funds and training related expenses of officers and employees of the Corporation;

(c) defraying expenses on depreciation and maintenance of staff cars, office buildings, staff quarters, hiring of accommodation, purchase of furniture, office equipment, stationery, printing and other expenditure in respect of offices of the Corporation;

(d) defraying expenses towards membership subscription to International Organisation, and other services for the purposes of giving effect to the provisions of Chapter IV of the Code;

(e) defraying the cost (including all expenses) of the auditing accounts of the Corporation and of the valuation of its assets and liabilities;

(f) defraying the cost (including all expenses) of the Employees’ Insurance Courts set up under the Code;

(g) payment of any sums under any contract entered into for the purposes of the Code by the Corporation or the Standing Committee thereof or by any officer duly authorised by the Corporation or such Standing Committee in that behalf;

(h) payment of sums under any decree, order or award of any Court or Tribunal against the Corporation or any of its officers or servants for any act done in the execution of his duty or under a compromise or settlement of any suit or other legal proceedings or claim instituted or made against the Corporation;

(i) defraying the cost and other charges of instituting or defending any civil or criminal proceedings arising out of any action taken under the Code;

(j) defraying the expenditure in connection with publicity of the Employees' State Insurance Scheme including printing of publicity materials and courses relevant for the purposes of the Code; and

(k) defraying the expenditure on conducting evaluation studies on various aspects of functioning of the Employees' State Insurance Scheme.

(2) The percentage of the total revenue income of the Corporation which may be spent every year on its administrative expenses shall not exceed fifteen per cent.

**Explanation.**— For the purposes of this rule, the expression “Employees' State Insurance Scheme” means the schemes referred to in Chapter IV of the Code, administered by the Corporation and such Central and state rules, regulations and notifications required to be administered by the Corporation including administrative instructions issued by the Corporation.

**22. Limit for funeral expenses.**—The amount of funeral expenses for the purposes of proviso to clause (f) of sub-section (1) of section 32 shall be notified by the Corporation and shall not be less than fifteen thousand rupees.

**23. Qualification for claiming benefits.**—(1) Subject to the provisions of the Code and the regulations, a person shall be qualified to claim sickness benefit for sickness occurring during any benefit period if the contributions in respect of him were payable for not less than seventy-eight days in the corresponding contribution period and shall be entitled to receive such benefit at the rate of seventy per cent. of the “Standard Benefit Rate” of that person during the corresponding contribution period rounded to the next higher rupee:

Provided that in case of a person who becomes an employee within the meaning of Chapter IV of the Code for the first time and for whom a shorter contribution period of less than one hundred and fifty six days is available, he shall be qualified to claim sickness benefit if the contribution in respect of him were payable for not less than half the number of days available for working in such contribution period:

Provided further that in case of an Insured woman in receipt of maternity benefit or an Insured Person in receipt of temporary disablement benefit and owing to such fact, as the case may be, a shorter contribution period is available to her or him, she or he shall be qualified to claim sickness benefit in the corresponding benefit period if the contribution in her or his respect were payable for not less than half the number of days available for working in such shorter contribution period:

Provided also that he shall not be entitled to the benefits for the first two days of sickness except in the case of a spell of sickness following, at an interval of not more than fifteen days, the spell of sickness for which sickness benefits were last paid:

Provided also that sickness benefits shall not be paid to any person for more than ninety-one days in any two consecutive benefit periods.

(2) (a) The sickness benefit may be extended if the person is diagnosed to be suffering from any one or more of the diseases specified in regulations made by the Corporation, provided that the Insured Person has completed four contribution periods immediately preceding the beginning of the spell in which the disease is first diagnosed and has paid contribution for a period of one hundred and fifty six days in the four aforesaid contribution periods and he is eligible to claim sickness benefit at least in one of the aforesaid four contributory periods.

(b) The extended sickness benefit shall be granted only if the Insured Person is otherwise entitled to extended sickness benefit under foregoing provisions but has exhausted the sickness benefit due to him under the fourth proviso to sub- rule (1) or is ineligible to sickness benefit in terms of sub-rule (1).

(c) The sickness benefit may be extended for a maximum period of seven hundred and thirty days including the sickness benefit under fourth proviso to sub-rule (1), subject to the conditions as specified in the regulations made under section 157.

(d) The daily rate of the extended sickness benefit of an insured person shall be eighty per cent. of the “Standard Benefit Rate”.

(3) (a) An insured woman shall be qualified to claim maternity benefits for a confinement occurring or expected to occur in a benefit period, if the contributions in respect of her were payable for not less than seventy days in the immediately preceding two consecutive contribution periods.

(b) Subject to the provisions of the Code and the regulations, if any, an insured woman who is qualified to claim maternity benefits in accordance with clause (a) shall be entitled to receive it at the daily rate specified in clause (e) for all days on which she does not work for remuneration during a period of twenty-six weeks of which not more than eight weeks shall precede the expected date of confinement:

Provided that where the insured woman dies during her delivery or during the period immediately following the date of her delivery for which she is entitled to maternity benefits, leaving behind child in either case, the maternity benefits shall be paid for the whole of that period but if the child also dies during the said period, then, for the days up to and including the day of the death of the child, to the person nominated by the insured woman in **Form-III** and in the manner as specified in the regulations made under section 157, and if there is no such nominee, to her legal representative:

Provided further that the insured woman shall be entitled to twelve weeks of maternity benefit from the date the child is handed over to the commissioning mother after birth or adopting mother, as the case may be:

Provided also that the insured woman having two or more than two surviving children shall be entitled to receive maternity benefits during a period of twelve weeks of which not more than six weeks shall precede the expected date of confinement.

(c) An insured woman who is qualified to claim maternity benefits in accordance with clause (a) shall, in case of miscarriage or medical termination of pregnancy, be entitled, on production of such proof, as may be required under the regulations made under section 157, to maternity benefits at the rates specified in clause (e), for all days on which she does not work for remuneration during a period of six weeks immediately following the date of her miscarriage or medical termination of pregnancy.

(d) An insured woman who is qualified to claim maternity benefits in accordance with clause (a) in case of sickness arising out of pregnancy, confinement, premature birth of child or miscarriage or medical termination of pregnancy shall, on production of such proof, as may be required under the regulations made under section 157, be entitled, in addition to the maternity benefits payable to her under any other provisions of the Chapter IV, for all days on which she does not work for remuneration to maternity benefits at the rates specified in the clause (e) for all days on which she does not work for remuneration during an additional period not exceeding one month.

(e) The daily rate of maternity benefit payable in respect of confinement occurring or expected to occur during any benefit period shall be equal to the standard benefit rate in respect of the insured woman during the corresponding contribution period, rounded to the next higher rupee.

(4) An insured woman and an Insured Person in respect of his wife shall be paid a sum of rupees seven thousand five hundred per case as medical bonus on account of confinement expenses:

Provided that the confinement occurs at a place where necessary medical facilities under the Employees' State Insurance Scheme are not available:

Provided further that confinement expenses shall be paid for two confinements only.

(5) (a) A person shall be qualified to claim disablement benefits for temporary disablement for not less than three days (excluding the day of accident) for the period of such disablement sustained as an employee under the Code.

(b) A person shall be qualified to claim periodical payment for permanent disablement sustained as an employee under the Code whether total or partial, for such disablement:

Provided that where permanent disablement, whether total or partial, has been assessed provisionally for a limited period or finally, the benefit provided under this sub-rule shall be payable for that limited period, or as the case may be, for life.

(c) The daily rate of disablement benefit shall be ninety per cent. of the standard benefit rate in the contribution period corresponding to the benefit period in which the employment injury occurs, rounded to the next higher rupee:

Provided that where an employment injury occurs before the commencement of the first benefit period in respect of a person, the daily rate of disablement benefit shall be —

(i) where a person sustains employment injury after the expiry of the first wage period in the contribution period in which the injury occurs, ninety per cent. of his average daily wages in that wage period, rounded to the next higher rupee ;

(ii) where a person sustains employment injury before the expiry of the first wage period in the contribution period in which the injury occurs, ninety per cent. of his

wages actually earned or which would have been earned, had he worked for a full day on the date of accident, rounded to the next higher rupee.

**Explanation.**— The disablement benefit calculated under the foregoing provisions of this sub-rule shall be called the “full rate”.

(d) The disablement benefits shall be payable to the Insured Person as follows, namely: -

- (i) for temporary disablement, at the full rate;
- (ii) for permanent total disablement, at the full rate;
- (iii) for permanent partial disablement resulting from an injury specified, in Part II of the Fourth Schedule, at such percentage of the full rate which would have been payable in the case of permanent total disablement, as specified in the said Schedule as being the percentage of the loss of earning capacity caused by the injury;
- (iv) for permanent partial disablement resulting from an injury not specified in Part II of the Fourth Schedule, at such percentage of the full rate payable in the case of permanent total disablement as is proportionate to the loss of earning capacity permanently caused by the injury.

**Explanation.**— For the purposes of this sub-rule, where more injuries than one are caused by the same accident, the rate of benefit payable under sub-clauses (iii) and (iv) shall be aggregated but not so in any case as to exceed the full rate and in cases of disablement not covered by sub-clauses (i), (ii), (iii) and (iv) at such rate, not exceeding the full rate, as provided in the regulations made under section 157.

(6) Dependant's benefit shall be paid to the dependants of the Insured Person who dies as a result of an employment injury, in the following manner, namely:-

(a) In the case of death of the Insured Person, the dependants' benefit shall be payable to his widow, children and widowed mother as follows, namely: -

- i. to the widow or widower as the case may be during life until remarriage, an amount equivalent to three-fifths of the full rate and, if there are two or more widows, the amount payable to the widow as aforesaid shall be divided equally between the widows;
- ii. to each legitimate or adopted son, an amount equivalent to two-fifths of the full rate until he attains the age of twenty-five years:

Provided that in the case of a legitimate or adopted son who is infirm and who is wholly dependent on the earnings of the Insured Person at the time of his death, dependants' benefits shall continue to be paid while the infirmity lasts;

- iii. to each legitimate or adopted unmarried daughter, an amount equivalent to two-fifths of the full rate:

Provided that in the case of legitimate or adopted daughter who is infirm and is wholly dependent on the earnings of the Insured Person at the time of his death, dependants' benefit shall continue to be paid while the infirmity lasts:

Provided further that if the total of the dependants' benefits distributed among the widow or widows and legitimate or adopted children and widowed mother of the deceased

person as aforesaid exceeds at any time the full rate, the share of each of the dependants shall be proportionately reduced, so that the total amount payable to them does not exceed the amount of disablement benefits at the full rate.

iv. to the widowed mother during life an amount equivalent to two-fifths of the full rate.

(b) In case the deceased person does not leave widow or widower or legitimate or adopted child or widowed mother, dependents' benefits shall be payable to other dependents as follows, namely:-

- i. to a parent other than the widowed mother or grandparent, for life, at an amount equivalent to two fifths of the full rate and if there are two or more parents (other than widowed mother) or grandparents the amount payable to the parents (other than widowed mother) or grandparents as aforesaid shall be equally divided between them;
- ii. to any other —
  - I. male dependent, until he attains the age of eighteen years,
  - II. female dependent, until she attains the age of eighteen years or until marriage, whichever is earlier or if widowed, until she attains eighteen years of age or re-marriage, whichever is earlier,

at an amount equivalent to two-tenths of the full rate:

Provided that if there be more than one dependent under sub-clause (iii), the amount payable under this sub-rule shall be equally divided between them;

(7) The daily rate of defendant's benefit shall be ninety per cent. of the standard benefit rate in the contribution period corresponding to the benefit period in which the employment injury occurs:

Provided that where an employment injury occurs before the commencement of the first benefit period in respect of a person, the daily rate of dependants' benefit shall be —

- (i) where a person sustains employment injury after the expiry of the first wage period in the contribution period in which the injury occurs, ninety per cent. of his average daily wages during that wage period, rounded to the next higher rupee;
- (ii) where a person sustains employment injury before the expiry of the first wage period in the contribution period in which the injury occurs, ninety per cent. of wages actually earned or which would have been earned had he worked for a full day on the date of accident, rounded to the next higher rupee;

Provided that the minimum total amount of the periodical monthly payment of dependents' benefit payable to all eligible dependents of a deceased employee, shall be as notified by the Corporation.

(8) At any time when its funds so permit, the Corporation may review and alter the scale of any benefit admissible under the Code and the period for which such benefit may be given.

**24. Appeal to Medical Appeal Tribunal.**—(1) If the Insured Person or the Corporation is not satisfied with the decision of the medical board, the Insured Person or the Corporation, as the case may be, may appeal against such decision to The Medical Appeal Tribunal referred to in

sub-section (7) of section 37 by presenting an application within ninety days from the date of communication of the said decision to the Insured Person or the Corporation, as the case may be:

Provided that the medical appeal tribunal may entertain an application after the period of ninety days, if it is satisfied that the appellant had sufficient reasons for not presenting the application within the said period.

(2) The application, referred to in sub-rule (1), shall be in such form as may be specified in the regulations made under section 157.

(3) The application may be sent to the Chairperson of the Medical Appeal Tribunal by registered post or may be presented personally.

**25. Second appeal to Employees' Insurance Court.**— (1) The Insured Person or the Corporation, as the case may be, may appeal to the Employees' Insurance Court by presenting an application within a period of ninety days from the date of the communication of the decision of the medical board or medical appeal tribunal:

Provided that the Employees' Insurance Court may entertain an application after the period of ninety days, if it is satisfied that the appellant had sufficient reasons for not presenting the application within the said period.

(2) The rules made by the State Government under the Code in respect of the form and manner to be followed in presenting applications to the Employees' Insurance Court, shall be applicable to the applications presented under this rule.

**26. Qualification and other conditions of an Insured Person and his family for claiming medical benefit.**—(1) A person shall be entitled to medical benefit during any period for which contributions are paid or payable in respect of him or in which he is qualified to claim sickness benefit or maternity benefit.

(2) A person who is in receipt of disablement benefit shall be entitled to medical benefit while he is in receipt of such benefit:

Provided that after the disablement has been declared as permanent disablement, the person shall not be entitled to medical benefit, if he is not otherwise entitled to such benefit, except in respect of any medical treatment which may be rendered necessary on account of the employment injury from which the disablement resulted.

(3) A person on becoming an Insured Person for the first time shall be entitled to medical benefit for a period of three months provided that where such a person continues for three months or more to be an employee of an establishment to which the Chapter IV of the Code applies, he shall be entitled to medical benefit till the beginning of the corresponding benefit period.

(4) The person in respect of whom contributions have been paid in a contribution period for not less than seventy-eight days in the said contribution period shall be entitled to medical benefit till the end of the corresponding benefit period:

Provided that in case of a person who becomes an employee within the meaning of the Code, for the first time, and for whom a shorter contributory period of less than one hundred and fifty six days is available, he shall be entitled to medical benefit till the end of the

corresponding benefit period if the contributions in respect of him were payable for not less than half the number of days available for working in such contribution period.

(5) When a person qualifies for extension of sickness benefit as per provision of clause (b) of sub-rule (2) of rule 23 and regulations made on the subject under section 157, he shall be entitled to medical benefit till the end of the relevant extended benefit period.

(6) An Insured Person, whose entitlement to medical benefit has ceased under this rule, shall again be entitled to medical benefit from the date of his re-employment as an employee under Chapter IV of the Code by an establishment to which the Code applies immediately on registration on specified portal for such purpose and such an Insured Person shall, unless he is covered by sub-rule (4) or (5), be entitled to medical benefit till the commencement of the benefit period corresponding to the contribution period in which he is re-employed.

(7) The family of an Insured Person shall become entitled to medical benefit from such date as may be specified by the Corporation, by notification and shall continue to be so entitled so long as the Insured Person is entitled to receive medical benefit for himself, or in the case of death of the Insured Person till such date up to which the Insured Person would have remained entitled to medical care, had he survived.

(8) An Insured Person and his family shall be entitled to receive medical benefit only of such kind and on such scale as may be provided by the State Government or by the Corporation, as the case may be, and an Insured Person or his family shall not have a right to claim any medical treatment except such as is provided by the dispensary, hospital, clinic or other institution to which he or his family is allotted, or as may be provided by the regulations made under section 157.

(9) Nothing in these rules shall entitle an Insured Person and his family to claim reimbursement from the Corporation of any expenses incurred in respect of any medical treatment, except as may be provided by the regulations made under section 157.

(10) An Insured Person who ceases to be in an insurable employment on account of permanent disablement caused due to an employment injury shall be eligible to receive medical benefits for himself and his spouse at the scale to be provided under sub-rule (8), subject to —

(i) the production of proof by such an Insured Person that he ceased to be in an insurable employment on account of permanent disablement due to employment injury to the satisfaction of such officer in such manner as may be authorised by the Corporation;

(ii) the payment of contribution at the rate of fifty rupees per month in lump sum for one year at a time in advance to the concerned office of the Corporation in the manner specified by it; and

(iii) after demise of disabled Insured Person, his spouse shall be eligible to receive medical benefit at the scale as provided in sub-rule (8), subject to payment of contributions specified in clause (ii).

(11) The widow of insured person in receipt of disablement benefits shall be eligible to receive medical benefit at the scale to be provided in sub-rule (8) subject to the payment of contribution at the rate of rupees fifty per month in lump sum for one year at a time in advance to the concerned officer of the Corporation in the manner specified by it.

(12) The employer may avail the facility of free annual medical examination in respect of Insured Person of the age of forty years and above through the Corporation from its own dispensaries or hospitals or otherwise, on the scale as provided in the rules on the Code on Occupational Safety, Health and Working Conditions (Central) Rules, 2025.

**27. Employees' State Insurance Society.**— (1) The State Government may establish such organisation as an Employees' State Insurance Society (hereinafter refer to as the Society), which shall serve as a managerial and health care body, in terms of sub-section (5) of section 40.

(2) The Society shall consist of the Governing Body, the Executive Committee, the Chief Executive Officer and the Secretariat.

(3) The Society shall be registered under the State specific Societies Registration Act and the State specific Public Trust Act.

(4) The Governing Body of the Society shall consist of the following members, namely: -

- i. Chief Secretary of the State as Chairperson;
- ii. Additional Chief Secretary or Principal Secretary or Secretary (Labour or Health) whosoever is overseeing the Employees' State Insurance Services in the State as Vice-Chairperson;
- iii. Additional Chief Secretary or Principal Secretary or Secretary (Health or Labour) other than appointed under clause (ii) as member;
- iv. Additional Chief Secretary or Principal Secretary or Secretary (Finance) as member;
- v. Director, Employees' State Insurance Services of the State as Chief Executive Officer-cum-Member Secretary;
- vi. Corporation's Nominee as member;
- vii. three Employers' Representative nominated by the Corporation as member;
- viii. three Employees' representatives nominated by the Corporation as member;
- ix. Regional Director, Employees' State Insurance Corporation as member;
- x. State Medical Officer, Employees' State Insurance Corporation or any other Medical Officer nominated by the Corporation as member.

(5) The management of the affairs of the Society shall be entrusted to the Governing Body and the property of the society shall be vested in the Governing Body and the Society shall be responsible for repair and maintenance of the properties in the possession of the Society and vested in the Governing Body.

(6) The Society shall have an Executive Committee which shall act for and discharge functions on behalf of Governing Body, consisting of the following members, namely:—

- (i) Additional Chief Secretary or Principal Secretary or Secretary (Labour or Health) overseeing the Employees' State Insurance Directorate in the State as Chairperson;
- (ii) Additional Chief Secretary or Principal Secretary or Secretary (Health or Labour) other than the Chairperson as Vice Chairperson;
- (iii) Additional Chief Secretary or Principal Secretary or Secretary (Finance) as member;
- (iv) Director-in-Chief of Directorate of Health and Family Welfare of State as member;
- (v) Regional Director of Employees' State Insurance Corporation as member;

- (vi) State Medical Officer of Employees' State Insurance Corporation or any other Medical Officer nominated by the Corporation as member;
- (vii) One Employer Representative as member;
- (viii) One Employee Representative as member;
- (ix) The Director, State Employees' State Insurance Directorate shall be the Chief Executive Officer-cum-Member Secretary.

(7) One third or at least three, whichever is higher, of the filled in posts of the members of the Governing Body or the Executive Committee, shall form the quorum for their meeting and every matter coming up for decision before a meeting of the Governing Body or the Executive Committee, as the case may be, shall be decided by the majority of persons present and voting at the time of meeting and in case of equality of votes, the Chairperson of the meeting shall have an additional casting vote.

(8) The Governing Body shall hold meeting at least twice a year and the Executive Committee shall hold meeting at least once in every three months

(9) The Chairperson, or in his absence, the Vice Chairperson of the Governing Body or the Executive Committee, as the case may be, shall preside at the meeting.

(10) The Society shall establish a secretariat which shall be responsible for day to day management of the Society's activities.

(11) The Chief Executive Officer may be authorised by the Governing Body to execute such contracts on behalf of the Society as it may deem fit in the conduct of the business of the Society, subject to the State Government norms.

(12) The Society shall submit its budget by 10<sup>th</sup> December of each year and the accounts of the Society shall be audited annually by the Comptroller and Auditor General of India.

(13) The financial year of the Society shall be from 1<sup>st</sup> April to 31<sup>st</sup> March.

(14) The financial statement for the year ending 31<sup>st</sup> March shall be prepared by 31<sup>st</sup> May of the year and an annual report along with annual accounts shall be submitted to the Corporation within six months of the closure of financial year.

(15) It shall have a bank account in the name of the Society to be opened in a Nationalised Bank or any scheduled bank authorised for government agency business and the Society shall be entitled to receive grants, donations, contributions, subscription, bequests, fees, loan or contingency in cash or kind, either in Indian or foreign currency, subject to the approval of Governing Body of the Society.

(16) The tenure of non-official members of the Society shall be two years and no non-official member shall be entitled to more than two terms as a member of the Society.

(17) The Society may sue or be sued in the name of Chief Executive Officer of the Society or of such other members as shall, in reference to the matter concerned, be appointed by the Governing Body for the occasion.

(18) The Society shall engage employees on deemed deputation from the State Government or the Public Sector Undertaking or the Central Government or the Corporation and their pensionary liabilities, if any, shall rest with respective appointing authorities.

(19) The Society shall carry out any other activity as may be specified by the Central Government or as may be directed by the Corporation.

(20) The non-official members of the Governing Body, and the Executive Committee, of the Society shall be allowed travelling allowance and daily allowance for attending its meetings at the rates admissible to the officers of the Central Government holding a post in level 12 in the pay matrix.

**28. Capitalised value of benefit payable to the employee.**—The capitalised value of the permanent disablement benefit and dependents' benefit shall be calculated by multiplying the daily rate of benefit with the multiplication factor based on age of the Insured Person provided in the regulations made under section 157.

**29. Terms and conditions for operation of scheme for other beneficiaries.**—The terms and conditions for providing benefits under the scheme for other beneficiaries under section 44, such as may be notified, by the Central Government from time to time and user charges shall be as specified by the Corporation from time to time, with the prior approval of the Central Government.

**30. Proceedings before the Employees' Insurance Court, etc.**—(1) The proceedings before an Employees' Insurance Court shall be commenced on application by the Corporation or the aggrieved person or the employer of an establishment, as the case may be.

(2) Subject to the provisions of Chapter IV of the Code and any rules made by the State Government thereunder, all proceedings before the Employees' Insurance Court shall be instituted in the Court appointed for the local area in which the Insured Person was working at the time the question or dispute arose.

(3) If the Court is satisfied that any matter arising out of any proceedings pending before it can be more conveniently dealt with by any other Employees' Insurance Court in the same State, it may, subject to any rules made by the State Government in this behalf, order such matter to be transferred to such other Court for disposal and shall forthwith transmit to such other Court the records connected with that matter.

(4) The State Government may transfer any matter pending before any Employees' Insurance Court in the State to any such Court in another State with the consent of the State Government of that State.

(5) The Court to which any matter is transferred under sub-rule (3) or sub-rule (4) shall continue the proceedings, further from the stage it is transferred to it, as if they had been originally instituted in it.

**31. Administration of Fund.**—(1) All moneys accruing or payable to the Employees' State Insurance Fund shall be received by such officers of the Corporation as may be authorised by it in this behalf and the amount so received shall as soon as practicable be acknowledged by a receipt electronically or otherwise in such form as specified in the regulations made under section 157 and deposited in the Reserve Bank of India or Banks approved by the Central Government to the account of such fund:

Provided that such bank or banks for depositing the fund shall be a nationalised bank or any scheduled bank authorised for Government agency business.

**Explanation.** — for the purposes of this rule, - (a) “nationalised bank” means a corresponding new bank specified in the First Schedule to the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) or a corresponding new bank specified in the First Schedule to the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (40 of 1980);

(b) “scheduled bank” means a scheduled bank referred to in section 42 and specified in the Second Schedule to the Reserve Bank of India Act, 1934 (2 of 1934); and

(c) “authorised bank for Government agency business” means banks notified by the Government of India Department of Expenditure in the Ministry of Finance vide Office Memorandum number S-11021/1(20)/Rly/2008/RBD/2018, dated 7<sup>th</sup> December, 2016, as amended from time to time.

(2) (a) All moneys accruing or payable to the Corporation shall be credited to the bank or banks approved by the Central Government for such purpose and not utilised directly for any purpose;

(b) Such bank or banks shall be required at the end of every calendar month to furnish to the Corporation or such officer as may be authorised by it in this behalf, a statement of the amounts deposited in and withdrawn from the Fund during the month and these statements shall be examined by the Director General before the expiry of a period of two months following the period to which the statement relates.

(3) (a) The accounts of the fund shall be operated on by such officers as may be authorised by the Standing Committee, with the approval of the Corporation.

(b) No payment shall be made by the bank or banks out of the fund except on a cheque signed by such officers as may be authorised under clause (a).

(c) Any payment in excess of one thousand rupees shall be made electronically or by means of a cheque signed as aforesaid and not in any other way unless specifically authorised by the Standing Committee or the Corporation.

(d) No payment shall be made out of the fund unless the expenditure is covered by a current budget grant:

Provided that in the absence of a current budget grant, the Corporation may authorise payments either generally or for any particular case:

Provided further that the payment of benefits to Insured Persons under the provisions of the Code and of the pay and allowances of duly sanctioned posts shall not be withheld for want of a sanctioned budget grant.

(4) Before any person authorised under sub-rule (3) signs a cheque or authorises an electronic payment, he shall satisfy himself that the sum for which the cheque is drawn is —

(i) required for a purpose or work specifically sanctioned by the competent authority and covered by a current budget grant; and

(ii) required for any payment referred to and specified under section 26.

(5) (a) The budget estimates of the Corporation for each financial year beginning on the 1<sup>st</sup> day of April and ending on the 31<sup>st</sup> day of March next shall be prepared by the Financial Commissioner of the Corporation in such form as the Central Government may, from time to time, direct and shall be submitted with his recommendations by the Director General to the Standing Committee for approval at a meeting of the Standing Committee to be held before the 1<sup>st</sup> day of February of the preceding year.

(b) A copy of the budget estimates shall be sent to each member of the Standing Committee and of the Corporation at least seven clear days before the meeting of the Standing Committee or the Corporation at which these estimates are to be considered.

(c) The Standing Committee shall consider and approve the budget estimates with such changes as it may consider necessary.

(d) The budget estimates as approved by the Standing Committee shall be placed before a meeting of the Corporation to be held before the 20<sup>th</sup> day of February of the preceding year.

(e) The budget estimates as passed by the Corporation shall be authenticated by affixing the common seal of the Corporation and shall be submitted to the Central Government under section 117, not later than the 1<sup>st</sup> day of March next following.

(f) It shall be open to the Central Government to make such alterations in the budget estimates as may be considered necessary before according approval.

(g) The budget estimates as finally adopted by the Corporation and as approved by the Central Government shall be placed before the Parliament by the administrative Ministry concerned in the month of March preceding the financial year to which the estimates relate.

(6) The Standing Committee of the Corporation may cause a supplementary estimate to be prepared and submitted to the Corporation if in respect of any financial year further expenditure is likely to be incurred and every such supplementary estimate shall be considered and sanctioned by the Corporation and submitted to the Central Government in the same manner as if it were an original annual estimate, not later than the 15<sup>th</sup> day of February of the financial year to which it relates and the provisions of sub-rule (5) shall, so far as may be, apply to such supplementary estimate.

(7) (a) If the Director General finds in the course of the year that there is likely to be an excess of expenditure over the sanctioned budget estimate under any head, he shall examine the allotment under each head of the budget estimate with the object of discovering probable savings under any other head and effecting a re-appropriation and where such re-appropriation is feasible, he may sanction the re-appropriation subject to such conditions as may be laid down by the Central Government from time to time.

(b) Fund shall not be re-appropriated to meet expenditure on a new service not contemplated in the budget estimates except with the prior approval of the Central Government.

(c) No re-appropriation shall be permitted between the grant sanctioned for administrative expenses, two-thirds of which shall be met by the Central Government, and a grant sanctioned for any other expenditure.

## CHAPTER V

### GRATUITY

**32. Gratuity invested for benefit of minor.**—In the case of a nominee, or an heir, who is minor, the competent authority referred to in the third proviso to sub-section (1) of section 53 shall invest the gratuity amount deposited with him by the employer for the benefit of such minor in term deposit with the State Bank of India or any nationalised bank.

**Explanation.**— For the purposes of this rule, "nationalised bank" means a corresponding new bank specified in the First Schedule to the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) or a corresponding new bank specified in the First Schedule of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (40 of 1980).

**33. Nomination, fresh nomination and modification.**— (1) A nomination shall be in **Form-III** and submitted in duplicate by the employee either by personal service, after taking proper receipt or by registered post acknowledgement due or electronically to the employer, -

(i) in the case of an employee who is already in employment for a year or more on the date of commencement of these rules but has not submitted the nomination, ordinarily, within ninety days from such date; and

(ii) in the case of an employee who completes one year of service after the date of commencement of these rules, ordinarily within ninety days of the completion of one year of service:

Provided that nomination in **Form-III** shall be accepted by the employer after the expiry of the specified period, if filed and no nomination so accepted shall be invalid merely because it was filed after the specified period.

(2) Within thirty days of the receipt of nomination in **Form-III** under sub-rule (1), the employer shall get the service particulars of the employee, as mentioned in the form of nomination, verified with reference to the records of the establishment and return to the employee, after obtaining a receipt thereof, the duplicate copy of the nomination in **Form-III** duly attested either by the employer or an officer authorised in this behalf by him, as a token of recording of the nomination by the employer and the other copy of the nomination shall be retained by him.

(3) An employee who has no family at the time of making a nomination shall, within ninety days of acquiring a family submit in the manner specified in sub-rule (1), a fresh nomination, as required under sub-section (4) of section 55, duplicate in **Form-III** to the employer and thereafter the provisions of sub-rule (2) shall apply *mutatis mutandis* as if it was made under sub-rule (1).

(4) A notice of modification of a nomination, including cases where a nominee predeceases an employee, shall be submitted in duplicate in **Form-III** to the employer in the manner specified in sub-rule (1), and thereafter the provisions of sub-rule (2) shall apply *mutatis mutandis* as if it was made under sub-rule (1).

(5) A nomination or a fresh nomination or a notice of modification of nomination shall be, signed by the employee or, if illiterate, shall bear his thumb impression in the presence of two competent witnesses, who shall also sign a declaration to that effect in the nomination, fresh

nomination or notice of modification of nomination, as the case may be, and shall be submitted by the employee electronically or by registered post acknowledgement due to the employer.

(6) A nomination, fresh nomination or notice of modification of nomination shall take effect from the date of receipt thereof by the employer.

**34. Application for gratuity and appeal etc.,—** (1) (a) An employee who is eligible for payment of gratuity under the Code, or any person authorised, in writing, to act on his behalf, shall apply, ordinarily within a period of thirty days from the date the gratuity became payable, in **Form-IV** to the employer:

Provided that where the date of superannuation or retirement of an employee is known, the employee may apply to the employer before thirty days of the date of superannuation or retirement:

Provided further that an employee on fixed term employment shall be eligible for gratuity, if he renders service under the contract for a period of at least one year and for subsequent period in excess of six months and more, but less than one year, shall be rounded off to one additional year.

(b) A nominee of an employee who is eligible for payment of gratuity under the third proviso to sub-section (1) of section 53 shall apply, ordinarily within thirty days from the date gratuity became payable to him, in **Form-IV** to the employer:

Provided that an application in plain paper with relevant particulars shall also be accepted and the employer may obtain such other particulars as may be deemed necessary by him.

(c) A legal heir of an employee, who is eligible for payment of gratuity under the third proviso to sub-section (1) of section 53, shall apply, ordinarily within one year from the date gratuity became payable to him, in **Form-IV** to the employer;

(d) Where gratuity becomes payable under the Code before the commencement of these rules, the periods of limitation specified in clauses (a), (b) and (c) shall be deemed to be operative from the date of such commencement;

(e) An application for payment of gratuity filed after the expiry of the periods specified in this rule shall also be entertained by the employer, if the applicant adduces sufficient cause for the delay in preferring his claim, and no claim for gratuity under the Code shall be invalid merely because the claimant failed to present his application within the specified period and any dispute in this regard shall be referred to the competent authority for his decision.

(f) An application under this rule shall be presented to the employer either electronically or by personal service or by registered post acknowledgement due.

(2) (a) within fifteen days of the receipt of an application under sub-rule (1) for payment of gratuity, the employer shall—

(i) if the claim is found admissible on verification, issue a notice in **Form-V** to the applicant employee, nominee or legal heir, as the case may be, specifying the amount of gratuity payable and fixing a date, not being later than the thirtieth day after the date of receipt of the application, for payment thereof; or

(ii) if the claim for gratuity is not found admissible, issue a notice in **Form-V** to the applicant employee, nominee or legal heir, as the case may be, specifying the reasons why the claim for gratuity is not considered admissible and a copy of the notice shall be endorsed to the competent authority.

**Explanation.**— For the purpose of determination of gratuity under this rule, it is clarified that –(i) the exclusions from wage, as specified under sub-clauses (a) and (b) of clause (88) of section 2 shall also include any payment payable on an annual basis, that is linked to performance or productivity of an employee or of the establishment in which he is employed and is not part of the remuneration payable under the terms of employment; and

(ii) the following shall not form part of the wage -

- a. reimbursement of medical expenses;
- b. stock option benefit or cash equivalent of stock award;
- c. crèche allowance;
- d. telephone and internet reimbursement; and
- e. value of meal vouchers.

(b) In case payment of gratuity is due to be made in the employer's office, the date fixed for the purpose in the notice in **Form-V** under sub-clause (i) of clause (a) sub-rule (2) shall be re-fixed by the employer, if a written application in this behalf is made by the payee explaining why it is not possible for him to be present in person on the date specified.

(c) If the claimant for gratuity is a nominee or a legal heir, the employer may ask for such witness(es) or evidence(s) as may be deemed relevant for establishing his identity or maintainability of his claim, as the case may be and in that case, the time limit specified for issuance of notices under clause (a) of sub-rule (2) shall be operative with effect from the date such witness(es) or evidence(s), as the case may be, called for by the employer is furnished to the employer.

(d) A notice in **Form-V** shall be served on the applicant either by personal service after taking receipt or by registered post with acknowledgement due or electronically.

(e) A notice under sub-section (2) of section 56 shall be in **Form-V**.

(3) The gratuity payable under the Code shall be paid through Demand Draft or by crediting in the bank account of the eligible employee, nominee or legal heir, as the case may be.

(4) (a) If an employer—

- (i) refuses to accept a nomination under rule 34 or to entertain an application sought to be filed under sub-rule (1); or
- (ii) issues a notice under clause (a) of sub-rule (2) either specifying an amount of gratuity which is considered by the applicant less than what is payable or rejecting eligibility to payment of gratuity; or
- (iii) having received an application under sub-rule (1) fails to issue notice as required under sub-rule (2) within the time specified therein,

the claimant employee, nominee or legal heir, as the case may be, may, within one hundred eighty days of the occurrence of the cause for the application, apply in **Form-VI** to the competent authority for issuing a direction under sub-section (5) of section 56 with copy to the opposite party:

Provided that the competent authority may accept any application under this sub-rule, on sufficient cause being shown by the applicant, after the expiry of the specified period.

(b) Application under clause (a) and other documents relevant to such an application shall be presented in person to the competent authority or shall be sent by registered post acknowledgement due or electronically.

(5) (a) On receipt of an application under sub-rule (4) the competent authority shall, by issuing a notice in **Form-VII**, electronically or registered post acknowledgment due or in person call upon the applicant as well as the employer to appear before him on a specified date, time and place, either by himself or through his authorised representative together with all relevant documents and witnesses, if any.

(b) Any person desiring to act on behalf of an employer or employee, nominee or legal heir, as the case may be, shall present to the competent authority a letter of authority from the employer or the person concerned, as the case may be, on whose behalf he seeks to act together with a written statement explaining his interest in the matter and praying for permission so to act and the competent authority shall record thereon an order either according his approval or specifying, in the case of refusal to grant the permission prayed for, the reasons for the refusal.

(c) A party who is being represented by an authorised representative shall be bound by the acts of the representative.

(d) After completion of hearing on the date fixed under clause (a), or after taking such further evidence(s), examination of documents or witnesses, hearing and inquiry, as may be deemed necessary, the competent authority shall record his finding as to whether any amount is payable to the applicant under the Code and a copy of the finding shall be given to each of the parties.

(e) If the employer concerned fails to appear on the specified date of hearing after due service of notice without sufficient cause being shown, the competent authority may proceed to hear and determine the application *ex parte*; and if the applicant fails to appear on the specified date of hearing without sufficient cause, the competent authority may dismiss the application:

Provided that an order under clause (e) may, on good cause being shown within a period of thirty days of receipt of the said order, be reviewed and the application re-heard after giving not less than fourteen days notice to the opposite party of the date fixed for rehearing of the application.

(6) The sittings of the competent authority shall be held at such times and at such places as he may fix and he shall inform the parties of the same in such manner as he thinks fit.

(7) The competent authority may authorise a clerk of his office to administer oaths for the purpose of giving evidence or producing documents.

(8) The competent authority may, at any stage of the proceedings before him, either upon or without an application by any of the parties involved in the proceedings before him, and on

such terms as may appear to the competent authority just, issue summons to any person in **Form-VII** either to give evidence or to produce documents or for both purposes on a specified date, time and place.

(9) (a) Subject to the provisions of clause (b), any notice, summons, process or order issued by the competent authority may be served either personally or by registered post acknowledgement due or electronically or in any other manner as provided under the Code of Civil Procedure, 1908 (5 of 1908).

(b) Where there are numerous persons as parties to any proceeding before the competent authority and such persons are members of any trade union or association or are represented by an authorised person, the service of notice on the secretary, or where there is no secretary, on the principal officer of the trade union or association, or on the authorised person shall be deemed to be service on such persons.

(10) (a) The competent authority shall record the particulars of each case under section 56 and at the time of passing orders shall sign and date the particulars so recorded.

(b) The competent authority shall, while passing orders in each case, also record the findings on the merits of the case and file it together with the memoranda of evidence with the order sheet.

(c) Any record, other than a record of any order or direction, which is required by these rules to be signed by the competent authority, may be signed on behalf of and under the direction of the competent authority by any subordinate officer appointed in writing for this purpose by the competent authority.

(11) If a finding is recorded under clause (d) of sub-rule (5) that the applicant is entitled to payment of gratuity under the Code, the competent authority shall issue a notice to the employer concerned in **Form-VIII** electronically or by registered post acknowledgement due or in person specifying the amount payable and directing payment thereof to the applicant under intimation to the competent authority within a period of thirty days from the date of the receipt of the notice by the employer and a copy of the notice shall be endorsed to the applicant employee, nominee or legal heir, as the case may be.

(12) (a) The memorandum of appeal under sub-section (8) of section 56 shall be submitted to the appellate authority specified, by order, by the Central Government with a copy thereof to the opposite party and the competent authority either through delivery in person or by registered post acknowledgement due or electronically.

(b) The memorandum of appeal shall contain the facts of the case, the decision of the competent authority, the grounds of appeal and the relief sought.

(c) There shall be appended to the memorandum of appeal a certified copy of the finding of the competent authority and direction for payment of gratuity.

(d) On receipt of the copy of memorandum of appeal, the competent authority shall forward records of the case to the appellate authority.

(e) Within fourteen days of the receipt of the copy of the memorandum of appeal from the appellate authority, the opposite party shall submit his comments of each paragraph of the

memorandum with additional pleas, if any, to the appellate authority with a copy to the appellant.

(f) The appellate authority shall record its decision after giving the parties to the appeal a reasonable opportunity of being heard and a copy of the decision made by the appellate authority shall be given to the parties to the appeal by electronically or registered post or in person and a copy thereof shall be sent to the competent authority returning records of the case sent by him.

(g) The competent authority shall, on receipt of the decision of the appellate authority, make necessary entry in the records of the case maintained by him.

(h) On receipt of the decision of the appellate authority, the competent authority shall, if required under that decision, modify his direction for payment of gratuity and issue a notice to the employer concerned in **Form-VIII** specifying the modified amount payable and directing payment thereof to the applicant, under intimation to the competent authority within a period of fifteen days of the receipt of the notice by the employer and a copy of the notice be endorsed to the appellant employee, nominee or legal heir, as the case may be, and to the appellate authority.

(13) Where an employer fails to pay the gratuity due under the Code in accordance with the notice by the competent authority under sub-rule (11) or sub-rule (12), as the case may be, the employee concerned, his nominee or legal heir, as the case may be, to whom the gratuity is payable may apply to the competent authority in duplicate in **Form IX** for recovery thereof under section 129.

**35. Qualifications and experience of competent authority.**—The competent authority shall be appointed by the Central Government, by notification, from its gazetted officers having experience in labour matters.

## CHAPTER VI

### MATERNITY BENEFIT

**36. Certificate and notice of claim for maternity benefit.**—(1) (a) The fact that a woman is pregnant or has been delivered of a child or has undergone miscarriage or medical termination of pregnancy or tubectomy operation or is suffering from illness arising out of pregnancy, delivery, premature birth of a child or miscarriage or medical termination of pregnancy or tubectomy operation shall be proved by the production of a certificate in **Form-X**, from—

- (i) a registered medical practitioner; or
- (ii) an Accredited Social Health Activist; or
- (iii) a qualified Auxiliary Nurse and Midwife.

(b) The fact that a woman has been confined may also be proved by the production of a certificate of birth from the municipality or the gram panchayat, extract from a birth register maintained under the provisions of any law for the time being in force or a certificate signed by an Accredited Social Health Activist or qualified Auxiliary Nurse and Midwife or Gram

Pradhan or Village Administrative Officer or Authorised Officer of the Municipality, as the case may be.

(c) The fact that a woman has undergone miscarriage may also be proved by the production of a certificate signed by a qualified Auxiliary Nurse and Midwife.

(d) The fact of death of a woman or a child may be proved by the production of a certificate to that effect in **Form-X** from any of the authorities referred to in clause (a) that is to say from the Gram Pradhan or the Village Administrative Officer or Authorised Officer of the Municipality, as the case may be, or by the production of a certified extract from a death register maintained under the provisions of any law for the time being in force.

(2) (a) A woman employed in an establishment and entitled to maternity benefit shall give notice to her employer in **Form-XI** and the employer shall make payment of the maternity benefit and any other amount due under the Code to the woman concerned, or, in case of her death before receiving such maternity benefit or amount, or where the employer is liable for maternity benefit under the second proviso to sub-section (3) of section 60, to the person nominated by the woman in her notice in **Form-XI** and in case there is no such nominee to her legal representative:

Provided that an application in plain paper or electronically with relevant particulars may be accepted by an employer at his discretion instead of **Form-XI**:

Provided further that no claim shall be invalid merely because the claimant failed to present her application in specified form.

(b) In case of doubt, the maternity benefit or other amount due to a woman employed in an establishment shall be deposited by the employer, within two months of the date of death of the woman concerned with the competent authority, who shall, after making necessary enquiries as it may think fit, pay it to the person who, in his opinion, is entitled to receive it.

(c) Whenever the payment referred to in clause (a) is made, a receipt shall be obtained by the employer in **Form-XI** from the person to whom the payment is made and in cases falling under clause (b), a receipt shall be given to the employer by the competent authority.

(d) The medical bonus shall be paid along with the second instalment of the maternity benefit.

(e) The maternity benefit or any other amount payable under section 63 shall be paid within two months of the date of death of the woman entitled to receive such benefit or amount.

(f) The wages payable under section 65 shall be paid to the woman entitled to receive such wages within forty-eight hours of production of the certificate in **Form-X** by her.

**37. Duration of nursing breaks.**—(1) Each of the two breaks mentioned in section 66 shall be of 15 minutes duration however, an extra sufficient period, depending upon the distance to be covered, shall be allowed for the purpose of journey to and from the creche or the place where the children are left by women while on duty, provided that such extra period shall be upto 15 minutes.

(2) If any dispute arises regarding such extra period, the matter shall be referred to the competent authority for decision.

**38. Employees and crèche facility.**—(1) In every establishment where fifty or more employees are ordinarily employed, there shall be provided and maintained a crèche for the use of children under the age of six years of such employees.

(2) The crèche shall provide adequate accommodation with lighting, ventilation and shall be maintained in a clean and sanitary condition and the criteria for setting up of a crèche shall be as under, namely:—

(i) a crèche shall be located within one kilometre of the establishment to which Chapter VI of the Code applies and shall be conveniently accessible to the employees whose children are accommodated therein:

Provided that the location of one kilometre radius shall be relaxed by the competent authority in case of the establishments located within the industrial parks or industrial area, notified by the Central Government or the State Government or any Local Authority of the Central Government or the State Government, as the case may be, where a common crèche facility is provided within such industrial parks or industrial area and easily accessible to the employees;

- ii. crèche shall be maintained in safe and rain proof building;
- iii. (a) accommodation in the creche shall be on a scale of at least ten square feet of floor area per child;
  - (b) there shall be a play area suitably fenced for children;
- iv. the working hours of crèche shall correspond to the working hours of the employees and it may work in shifts;
- v. every crèche shall be in the charge of a woman with midwifery qualification or training as crèche attendant and where the number of children exceeds ten, the creche attendant shall be assisted by female ayahs at the rate of one ayah for every ten children up to six years;
- vi. the crèche shall have sufficient number of cots, beds, cotton sheets, rubber sheets, blankets, pillows, toys, and like other things for children;
- vii. (a) every crèche shall have suitable arrangement for female employees to feed their children below fifteen months of age during the intervals;
  - (b) adequate number of bathrooms, toilets, washbasins, clean towels and soap shall be provided in the crèche;
  - (c) the crèche shall have first aid facility kept in proper condition under the supervision of trained female staff;
  - (d) there shall be a kitchen attached to the crèche with utensils and other facilities for boiling milk and preparing refreshments and like other things; and
  - (e) drinking water, milk and wholesome refreshments shall be available for the children at the crèche;
- (viii) (a) In any establishment where there is a sole negotiating union under sub-section (2) or (3) of section 14 of the Industrial Relations Code, 2020 (35 of 2020) or a negotiating council under sub-section (4) of section 14 of the Industrial Relations Code, 2020 (35 of 2020), then, such negotiating union or negotiating council, as the case may be, may enter into an agreement with the employer of the establishment that the crèche facility under section 67 shall be

provided, if women or widower or single parent employees, who are having children below the age of six years and eligible to get crèche facility and if not provided, then, such employee shall be paid crèche allowance every month by that establishment.

(b) Where there is no sole negotiating union or negotiating council referred to in sub-clause (a) the majority of the employees of the establishment may enter into an agreement with the employer of the establishment that the crèche facility under section 67 shall be provided, if women or widower or single parent employees, who are having children below the age of six years and eligible to get crèche facility and if not provided, then, such employee shall be paid crèche allowance every month by that establishment.

Provided that, in both cases under clause (a) and this clause, the amount of crèche allowance shall not be less than rupees five hundred per month per child or such amount as may be notified by the Central Government from time to time:

Provided further that the crèche allowance shall be admissible for two children only except when the number of children exceeds two due to second child birth resulting in multiple births.

**39. Gross misconduct.**—(1) The following acts shall constitute gross misconduct for the purposes of second proviso to sub-section (1) of section 68, namely:—

- (a) wilful destruction of employer's goods or property;
- (b) assaulting any superior or co-employee at the place of work;
- (c) criminal offence involving moral turpitude resulting in conviction in a court of law;
- (d) theft, fraud, or dishonesty in connection with the employer's business or property; and
- (e) wilful non-observance of safety measure or rules on the subject or willful interference with safety devices or with firefighting equipment.

(2) (a) An appeal under sub-section (2) of section 68 shall be preferred to the competent authority in **Form-XII**;

(b) The appeal may be made in writing and either handed over personally or sent under a registered cover or electronically to the competent authority.

(c) When an appeal is received, the competent authority shall furnish a copy of the memorandum of appeal to the employer, call for his reply thereto and also ask him to produce documents connected with the issue of the appeal by fixing a date.

(d) The competent authority may ascertain further details, if necessary, from the employer as well as from the appellant, and he shall consider the facts presented to him, if any, and shall give his decision.

(e) In case the employer fails to submit his reply or produce the required documents within the specified period, the competent authority may give his decision *ex parte*.

**40. Complaint before Inspector-cum-Facilitator and appeal.**—(1) (a) A complaint under sub-section (1) of section 72 shall be made in writing in **Form-XIII-A** to the Inspector-cum-Facilitator having jurisdiction.

(b) When a complaint referred to in sub-rule (1) is received by an Inspector-cum-Facilitator, he shall examine the relevant records maintained by the employer in this behalf, examine any person employed in the establishment and take down necessary statement for the purpose of the enquiry and if he is satisfied that the maternity benefit or any amount has been improperly withheld or the woman employee is discharged or dismissed, he shall direct the employer to make the payment to the complainant or to the person claiming the payment under section 63, and pass such order as he deems fit, immediately but not exceeding period of 45 days.

(2) (a) An appeal against the decision of the Inspector-cum-Facilitator, shall lie to the competent authority.

(b) The aggrieved person shall prefer an appeal in writing to the competent authority in **Form-XIII-B** and file other supporting documents.

(c) When an appeal is received, the competent authority shall call from the Inspector-cum-Facilitator before a fixed date, the record of the case. The competent authority shall, if necessary, also record the statements of the aggrieved person, and of the Inspector-cum-Facilitator and seek clarification, if any is required.

(d) Taking into account the document(s), the evidence produced before him and the facts presented to him or ascertained by him, the competent authority shall give his decision.

**41. Duties of Inspector-cum-Facilitator.**—(1) (a) The competent authority shall be responsible for the administration of these rules within their respective areas notified by the Central Government.

(b) Every Inspector-cum-Facilitator shall discharge his duties within the area assigned to him by the Central Government and shall act under the supervision and control of the competent authority.

(c) Every Inspector-cum-Facilitator shall at each inspection of an establishment see—

- (i) whether due action has been taken on every notice given under section 62;
- (ii) whether the register of women employees referred to in rule 55 is correctly maintained;
- (iii) whether there have been any cases of discharge or dismissal or notices of discharge or dismissal in contravention of the provisions of section 68 since the last inspection;
- (iv) whether the provisions of sub-section (1) of section 59, sub-sections (5) and (6) of section 62, sections 64, 65, 66, 67, 69 and 71 have been complied with and whether amounts due have been paid within the time as per the relevant provisions of the Code and rules made by the Central Government;
- (v) whether there have been any cases of deprival of maternity benefit or medical bonus as referred to in sub-section (2) of section 68; and

- (vi) how far the irregularities pointed out at previous inspections have been remedied and how far orders previously issued have been complied with.
- (d) Where an Inspector-cum-Facilitator observes irregularities against the Code or these rules, he shall issue an order in writing electronically or otherwise to the employer asking the employer to rectify the irregularities within a period of fifteen days from the date of receipt of the order and report compliance to the Inspector-cum-Facilitator.
- (2) The employer shall supply to every woman employed by him at her request free of cost copies of **Forms-X, XI, XII, XIII-A and XIII-B**.
- (3) Nothing in sub-rule (1) of rule 37 and sub-rules (1) and (2) of rule 40 shall affect the right of a woman entitled to receive maternity benefit or any other amount due under the Code if she fails to submit a notice, appeal or complaint under the said rules, as the case may be, in a form specified for such purpose:
- Provided that where a notice, appeal or complaint under the said rules has been submitted by a woman entitled to receive maternity benefit or any other amount due under the Code in a form other than the form specified for such purpose, the authority concerned may, within fifteen days of the receipt of such notice, appeal or complaint require the woman to submit the notice, appeal or complaint, as the case may be, in the form specified for such purpose.
- (4) The abstract of the provisions of Chapter VI of the Code and the Central rules made there under required to be exhibited under section 71 shall be in **Form-XIV**, and shall be exhibited in such manner as the competent authority may require.

## CHAPTER VII

### SOCIAL SECURITY AND CESS IN RESPECT OF BUILDING AND OTHER CONSTRUCTION WORKERS

**42. Collection and refund of cess.**— (1) (a) Every employer, within a period of sixty days of commencement of his work or payment of cess, as the case may be, furnish to the assessing officer, information in **Form-XV**.

(b) Any change or modification in the information furnished under clause (a) shall be communicated to the assessing officer in **Form-XV** incorporating details of such modifications immediately but not later than thirty days from the date of affecting the modification or change.

(2) (a) The cess levied under sub-section (1) of section 100 shall be paid by an employer in advance, on the basis of his self-assessment duly certified by chartered engineer at the time of approval or before the commencement of the work.

(b) For the purpose of self-assessment of cost of construction, the employer shall calculate the cost of construction work on the uniform rate or rates of construction as specified by respective State's Public Works Department (PWD) or the Central Public Works Department (CPWD) or any other schedule of rates applicable to such building or construction work or rates as per return or document submitted to the Real Estate Regulatory Authority for a building work (where Real Estate Regulatory Authority is applicable), applicable for that particular year in which the commencement of building or other construction work took place in **Form-XVI**.

(c) Notwithstanding the provisions contained in clauses (a) and (b), where the approval of a construction work by a local authority or such other authority notified by the Central Government or the State Government, as the case may be, is required, every application for such approval shall be accompanied by a proof of online payment made in favour of the State Building Workers' Welfare Board for an amount of cess payable on the basis of self-assessment duly certified by the chartered engineer.

Provided that if the duration of the project is likely to exceed one year, the amount of cess payment may be for the amount of cess payable on cost of construction self-assessed to be incurred during one year from the date of commencement of the concerned building or other construction work and further payments of due cess shall be made as per the provisions of clause (b).

(d) Notwithstanding the provisions of clauses (a) and (b), where the levy of cess pertains to building or other construction work of a Government or of a public sector undertaking, such Government or the public sector undertaking shall deduct or cause to be deducted the cess payable at the notified rates from the bills paid for such works. This deducted cess shall be deposited with the respective State Building Workers' Welfare Board within a period of thirty days from the date of such deduction made along with the details of the construction work to the assessing officer of the area concerned.

(e) In case, there is any stoppage or reduction of building or other construction work, employer shall furnish the information in **Form-XVII**, to the assessing officer within sixty days of such stoppage or reduction of building or other construction work.

(f) Every employer on completion of building or other construction work, shall be required to submit a return in **Form-XVIII**, to the assessing officer within sixty days of each of his completed work.

(g) Advance cess paid under the afore running provision shall be adjusted in the final assessment order made by assessing officer.

(3)(a) The proceeds of the cess collected under sub-rule (2), shall be transferred by such Central or State Government office, public sector undertaking, local authority or such other authority notified by the State Government, or assessing officer, as the case may be, in the bank account of the State Building Workers' Welfare Board, electronically through online payment system.

(b) The amount so collected shall be transferred to such Board's fund within thirty days of its collection through online payment system.

(c) The State Building Workers' Welfare Board shall periodically reconcile the amount of cess collected, with the concerned authorities of the State Government or Central Government or Public Sector Undertaking of the State Government or the Central Government or any such other authority, as specified by the appropriate Government.

(d) The State Building Workers' Welfare Board shall submit half-yearly report, to the State Government with a copy to the Central Government, on the amount of cess collected, cumulative and during the period, expenditure incurred during the period, number of live building or other construction workers, for such period and with such details, as specified by the Central Government.

(4) (a) The assessing officer, on receipt of information of return and cess paid from an employer in **Form-XVIII**, may make a scrutiny of such information furnished and, if he is satisfied about the correctness of the particulars so furnished, he shall make an order of assessment within a period not exceeding one hundred and eighty days from the date of receipt

of such information, indicating the amount of cess payable by the employer and endorse a copy thereof to the employer and to the cess-collector and to the Building Workers' Welfare Board and despatch such order within five days of the date on which such order is made:

Provided that such scrutiny shall be done by the assessing officer only where the amount of cess based on self-assessment exceeds rupees ten lakh:

Provided further that if the assessing officer fails to make the order of assessment within a period of one hundred and eighty days, the self-assessment shall be deemed to be final.

(b) The order shall, inter-alia, specify the amount of cess due, cess already paid by the employer or deducted at source and the balance amount payable and the date, consistent with the provision of sub-rule (2), by which the cess shall be paid to the cess collector.

(c) If on the scrutiny of information furnished by the employer in **Form-XVIII**, the Assessing Officer is of the opinion that employer has under-calculated or miscalculated the cost of construction or has calculated less amount of cess payable, he shall issue notice to the employer for assessment of the cess.

(d) On receipt of such notice the employer shall furnish to the Assessing Officer a reply together with copies of documentary or other evidences in support of his claim, within thirty days of the receipt of the notice:

Provided that the Assessing Officer may, in the course of assessment afford an opportunity to the assessee to be heard in person, if he so requests to substantiate his claim.

(e) If the employer fails to furnish the reply within the stipulated period specified under clause (d) or where any employer fails to furnish information in **Form-XVIII**, the Assessing Officer shall proceed to make the assessment on the basis of the available records and other information incidental thereto.

(f) The assessing officer may, at any time while the work is in progress or in the process of assessment of cost of construction authorise such officer to make such enquiry at the work site or from documentary evidence or in any other manner as he may think fit for the purpose of estimating the cost of construction as accurately as possible.

(5) (a) Where the employer has deposited the cess in advance and the employer decides to withdraw from or foreclose the works or modifies the plan of construction thereby reducing the cost of construction undertaken or has been forced by other circumstances to call off the completion of the work undertaken, he may seek refund of the excess amount of advance cess paid by submitting information in **Form-XVII** to the Assessing Officer giving details of such reduction or stoppage of work.

(b) The Assessing Officer, on receipt of information in **Form-XVII** from an employer shall make a scrutiny of such information furnished and, if he is satisfied about the correctness of the particulars so furnished, he shall make an order of assessment within a period not exceeding thirty days of receipt of such information.

(c) Following the assessment order made on receipt of **Form-XVII** as per clause (b), the assessing officer shall, wherever necessary, endorse a copy of the such assessment to the respective Building Workers' Welfare Board, cess collector and to such other persons as he

thinks appropriate, for making the refund of excess cess as ordered in the assessment made under clause (b).

(d) The State Building Workers' Welfare Board shall, within thirty days of receipt of the endorsement from the assessing officer under clause (c), refund the amount specified in the order to the employer through electronic payment system in the bank account as per details furnished by the employer for that purpose.

(e) Where the appellate authority has modified the order of assessment reducing the amount of cess, refund shall be made within such time as may be specified in that order or in the manner and time as specified under clause (d).

**43. Time limit for payment of cess and rate of interest.**—(1) Date of payment of cess shall be the date on which the amount is deposited with the cess collector under clauses (a) and (b) of sub-rule (2) of rule 42, or the date of deduction at source under clause (d) of sub-rule (2) of rule 42, or the date on which the amount has been deposited with the local authority under clause (c) of sub-rule (2) of rule 42, as the case may be.

(2) If any employer fails to pay any amount of cess payable under section 100, within such time as may be specified in the assessment order, such employer shall be liable to pay interest on the amount of cess, to be paid, at the rate of one per cent. for every month or part of a month comprised in the period from the date on which such payment was due till such amount is actually paid.

**44. Penalty.**—(1) An assessing officer, if it appears to him that an employer has not paid the cess within the date as specified in the assessment order or has paid less cess, including the cess deducted at source or paid in advance, shall issue a notice to such employer that it shall be deemed to be in arrears and such assessing officer may, after such inquiry as it deems fit, impose on such employer, a penalty not exceeding such amount of cess:

Provided that before imposing any such penalty, such employer shall be given a reasonable opportunity of being heard and if after such hearing the assessing officer is satisfied that the default was for any good and sufficient reason, no penalty shall be imposed on such employer.

(2) If any penalty is imposed on the employer or the notice for imposing the penalty is withdrawn, as mentioned in sub-rule (1), the assessing officer will pass a speaking order in this regard stating the reasons thereof. A copy of such order shall be endorsed to the employer, cess-collector and to the secretary, Building Workers' Welfare Board.

**45. Appeal.**—(1) An employer aggrieved by an order of the assessment made under sub-rule (4) of rule 42 or by an order imposing penalty made under rule 44, may file an appeal in **Form-XIX** against such order, within ninety days of the receipt of such order, to the appellate authority as notified by the State Government in this regard.

(2) Such appeal, *inter alia*, shall be accompanied with—

- a. the order appealed against;
- b. a certificate from the cess collector to the effect that the amount of cess or penalty or both, as the case may be, relating to such appeal has been deposited;
- c. a non-refundable fee equivalent to one-half per cent., but not exceeding rupees twenty five thousand of the amount in dispute or penalty or both, as the case may be, under such appeal;

- d. a statement of points in dispute; and
  - e. documentary evidence relied upon.
- (3) On receipt of the appeal, the appellate authority may, call details from the assessing officer or his statement on the basis of his assessment order appealed against, as such appellate authority may consider necessary for the disposal of such appeal.
- (4) The appellate authority shall give the appellant an opportunity of being heard in the matter and dispose of the appeal as expeditiously as possible but not exceeding sixty days from the date of receipt of such appeal.
- (5) On being satisfied on the quantum of cess the appellate authority shall confirm the order of the assessing officer or if in his opinion the assessment was wrong; or on the higher side shall modify the order of assessment or if in his opinion the assessment is on the lower side or if the basis of assessment is wrong, it shall remand back the assessment order to the assessing officer along with his observations to rectify the wrong.
- (6) An order remanded back under sub-rule (5) shall be disposed of by the assessing officer within thirty days in view of the observation made by the Appellate Authority:
- Provided that, if the amount of cess is proposed to be enhanced the assessee shall be given an opportunity of being heard.
- (7) If the appellate authority is of the opinion that the quantum of penalty imposed is on the higher side or not correctly made it shall suitably modify or set aside the order of the assessing officer, as he deems appropriate.
- (8) The appeal under this rule shall be disposed of by making a speaking order and a copy of such order shall be sent to each of the appellant, the assessing officer and to the secretary, Building Workers' Welfare Board within five days of the date on which such order is made.
- (9) An order in appeal, reducing the amount of cess, shall also ask the Secretary of the concerned Building Workers' Welfare Board to refund the excess cess stating clearly a specified time to the appellant.
- (10) An order in appeal enhancing or reducing the amount of cess or penalty or both, as the case may be, shall also specify the date by which the amount of cess or penalty or both shall be paid or refunded.
- (11) No appeal shall lie against the order of the appellate authority under this rule.

**46. Registration of building worker.**— (1) Every employer or the contractor shall be responsible to register such building workers eligible under this rule who are on their muster roll on the portal of the State Government or the State Building Workers' Welfare Board or the designated Portal of the Central Government and such registration shall be seeded with Aadhaar and the Universal Account Number or any other such unique number generated through the designated Portal of the Central Government.

(2) It shall be the responsibility of the State Building Workers' Welfare Board to provide a portal with the facility to the employers and contractor to register the eligible building workers on such portal. Further, the State Building Workers' Welfare Board shall also register any other eligible building worker within the geographical area of the State:

Provided that every such building worker has completed eighteen years of age and is less than sixty years of age and has been engaged in building or other construction work for not less than ninety days in the preceding twelve months.

(3) The designated Portal of the Central Government shall have the facility for enabling each of the State Building Workers' Welfare Board or the employer or the contractor of building or other construction work to have access for generating Universal Account Number or any other such unique number in respect of all eligible building workers and such State Board shall share details of the registered building workers with the designated Portal of the Central Government quarterly or at such periodicity as may be decided by the Central Government.

(4) The State Building Workers' Welfare Board or the employer or the contractor may utilise the services of the business correspondents of the Department of Posts or Common Service Centres or e-sewa kendras of the Central Government or the State Government or any such other agency as may be decided by the State Government or State Building Workers' Welfare Board for facilitating the registration, renewal or updation of particulars of eligible building workers.

(5) To facilitate the registration of eligible building workers, the Board referred to in sub-rule (1) may set up camps as may be required in the labour intensive areas.

(6) Every registered building worker shall be issued a digital identity card bearing his photograph and other details as may be specified by the State Government or the Board referred to in sub-rule (1) which shall be downloadable from the portal of the State Government or such Board.

(7) Every building worker registered with the State Building Workers' Welfare Board, shall be entitled to receive the benefits provided by the Board from its fund during the validity period of such registration.

(8) The delivery of welfare schemes for the building workers may be done electronically using the registration number of the building worker and any cash assistance shall be given through direct benefit transfer only.

(9) In case a building worker moves from one State to another State, then, it shall be the responsibility of the employer or the contractor to obtain the unique registration number from the building worker and get effected the requisite changes in respect of such worker on the portal of the State Building Workers' Welfare Board of the destination State within a period of thirty days of such worker joining the muster roll under such employer or contractor, and in case the building worker does not possess such unique registration number then the employer or the contractor shall register such eligible building worker as referred to in sub-rule (1).

(10) Where a building worker moves from one State to another State, and is registered under sub-rule (9), he shall be entitled to get such benefits as applicable to the other building workers of the destination State from the Building Workers' Welfare Board of that State:

Provided that an eligible building worker on the muster roll of an employer or a contractor in the destination State shall not be denied benefits only because such employer or contractor has failed to update his registration on the portal of the destination State.

(11) Every State Building Workers' Welfare Board shall submit a report annually to the State Government with a copy to the Central Government in the form as may be specified by the Central Government for such purpose.

(12) The State Building Workers' Welfare Board shall provide a mechanism for redressal of grievances of building workers including telephone helpline, registration, renewal, updation, portability and delivery of welfare schemes.

**47. Benefits of a beneficiary.**—If any building worker has been beneficiary for at least three years continuously immediately before attaining the age of sixty years, for the benefit applicable to such worker, the Central Government may formulate such schemes as may be notified by the Central Government under which such worker shall be eligible to get such benefit.

**48. Recovery of due and exemption.**—(1) For the purpose of recovery of sums due on account of unpaid cess, interest or overdue payment or, penalty under these rules, the assessing officer shall prepare a certificate signed by him, specifying the amount due and send it to the recovery officer of the district concerned who shall proceed to recover from the said employer the amount specified there under as if it were an arrear of land revenue or under any other such law prevailing in that State for such purpose.

(2) An assessing officer, for the purposes of section 103, may—

- a. enter any establishment where building or other construction work is going on only with the prior approval of the Secretary, State Building Workers' Welfare Board;
- b. make an inventory of materials, machinery or other articles lying at the workplace;
- c. enquire about the number of workers engaged in various activities;
- d. require the production of any concerned register or any other documents relevant to the assessment of cost of construction or number of workers employed;
- e. seize or take copies of any such records;
- f. make general assessment of the stage of the construction work having been completed;
- g. take measurement, notes or photographs; and
- h. exercise such other powers considered absolutely necessary for reasonable assessment of cost of construction.

(3) The assessing officer or any Inspector-cum-Facilitator under the Code, having come to know of violation of an obligation to furnish return, furnishing of false information, intentionally or wilfully evading or attempting to evade the payment of cess may make a complaint with evidences pertaining to such complaint to the State Government with a copy to the concerned State Building Workers' Welfare Board in writing.

(4) (a) Any employer or class of employers in a State seeking exemption under section 102 may make an application to the Director General of Labour Welfare, Ministry of Labour and

Employment, Government of India, stating the details of works undertaken, name of the corresponding law in force in that State under which he is liable to pay cess for the social security and welfare measure of the construction workers and amount of cess actually paid along with the date of such payment and proof thereof. A copy of such application shall be endorsed to each of the assessing officer and the State Building Workers' Welfare Board concerned.

(b) On receipt of such application, the Central Government may, if it feels necessary, seek a report from the State Government concerned.

(c) On examining the grounds, facts and merits of such application the Central Government may, by notification, issue an order exempting the employer or class of employers, as the case may be, from payment of cess payable under the Code where such cess is already levied and payable under such corresponding law.

(d) Assessment proceedings shall be stopped by the assessing officer for a period of thirty days commencing from the date of the receipt of a copy of the application under clause (a) to him, or till the order of the Central Government under clause (c) is conveyed to an employer or class of employers who made the application under clause (a), whichever is earlier.

## CHAPTER VIII

### SOCIAL SECURITY FOR UNORGANISED WORKERS, GIG WORKERS OR PLATFORM WORKERS

**49. Registration of unorganised workers, gig workers and platform workers.**— (1) (a) Every unorganised worker, who has completed sixteen years of age shall be required to be registered under section 113, on the designated Portal of the Central Government.

(b) The eligible unorganised worker shall make an application for registration on self-declaration basis, electronically, with Aadhaar and such other documents and in such form as specified by the Central Government, through general or special order, for that purpose.

(c) The Central Government, shall provide a facility such as mobile app or any other application facilitating the eligible unorganised workers to register themselves on the designated Portal of the Central Government. In order to avail the facility of self-registration, an unorganised worker, shall be required to establish his identity through Aadhaar and other documents as prescribed by the Central Government through general or special order.

(d) It shall be the responsibility of the appropriate Government to register their specific set of eligible unorganised workers within their geographical area of the State/UT or jurisdiction, as the case may be, on the designated Portal of the Central Government.

(e) On completion of registration, such eligible worker, if not already in possession of a Universal Account Number, shall be issued such a number or any other such unique number through the designated Portal of the Central Government.

(f) Every eligible registered unorganised worker shall be issued a digital identity card bearing his photograph and other details as specified by the Central Government for such purpose, through general or special order, and such digital card shall be downloadable from the designated Portal of the Central Government.

(g) In order to be eligible for any benefit under any scheme framed under the Code for unorganised workers, the appropriate Government may notify specific conditions for eligibility, as deemed fit, in addition to registration on the designated Portal of the Central Government.

(h) The appropriate Government shall access the information from the designated Portal of the Central Government for delivery of benefits of the social security schemes to the eligible unorganised workers.

(i) The eligible unorganised worker, shall be required to update their particulars such as address, occupation, mobile number, skill, or any other particulars from time to time, as may be specified by the appropriate Government and in the absence of such updation, any unorganised worker, may not be eligible to avail benefits of the social security schemes notified under the Code and applicable on him.

(j) The services of business correspondents of the Department of Posts, Common Service Centres or e-sewa kendras of the Central Government or the State Government or any other such agency as may be decided by the appropriate Government may be utilised for facilitating the registration, updation of particulars of, and delivery of welfare schemes for, unorganised workers.

(2) (a) Every gig worker or platform worker, who has completed sixteen years of age shall be required to be registered with Aadhaar and other documents as prescribed by the Central Government through general or special order, on self-declaration basis under section 113, on a portal designated for the purpose by the Central Government.

(b) On commencement of these rules, every aggregator shall share the details of gig workers or platform workers who are engaged with such aggregator on the designated Portal of the Central Government for generation of a Universal Account Number or any other such unique number, if such worker is not already in possession of such number.

(c) After complying with requirement of clause (b), the aggregator on engaging any gig worker or platform worker shall register such worker on the designated Portal of the Central Government.

(d) Every eligible registered gig worker or platform worker shall be issued an identity card, digital or otherwise, bearing his photograph and other details as specified by the Central Government for such purpose; and such digital card shall be downloadable from the designated Portal of the Central Government.

(e) In order to be eligible for any benefit under any scheme framed under the Code for gig workers or platform workers, the Central Government may notify specific conditions for eligibility through general or special order, in addition to registration on the designated Portal of the Central Government:

Provided that such eligible worker has been engaged as gig worker or platform worker for not less than ninety days with an aggregator, or in the case of multiple aggregators, not less than one hundred and twenty days, in the last financial year.

**Explanation.**— For the purposes of this sub-rule, –

- (i) a gig worker or a platform worker will be considered to be engaged with an aggregator for one day, if he has earned income, irrespective of the amount, for such work rendered with the aggregator on that calendar day;
  - (ii) in case of working with multiple aggregators, the days of engagement of a gig worker or a platform worker shall be calculated across the aggregators in cumulative manner;
  - (iii) if a gig worker or a platform worker is engaged with three aggregators on a particular calendar day, this shall count as three days.
- (f) An eligible gig worker or a platform worker shall include all such workers engaged by the aggregator directly or through associate company or holding company or subsidiary company or limited liability partnership or through a third party;
- Explanation: For the purposes of this clause,
- (i) 'associate company' in relation to another company means a company as defined in clause (6) of section 2 of the Companies Act, 2013(18 of 2013).
  - (ii) 'holding company' in relation to one or more other companies means a company as defined in clause (46) of section 2 of the Companies Act, 2013(18 of 2013).
  - (iii) 'subsidiary company' in relation to other company as defined in clause (87) of section 2 of the Companies Act, 2013(18 of 2013).
  - (iv) 'limited liability partnership' in relation to partnership means a limited liability partnership as defined in clause (n) of section 2 of the Limited Liability Partnership Act, 2008(6 of 2009).
- (g) For facilitating updation of particulars of registered gig workers or platform workers, every aggregator shall share electronically the details of the gig workers or platform workers engaged with such aggregator, quarterly or at such other periodicity and in such form as shall be specified on the designated Portal of the Central Government.
- (h) In the absence of such updation, a gig worker or platform worker, may not be eligible to avail benefits of the social security schemes notified under the Code and applicable on him.

**50. Implementation of schemes and refund of cess.**—(1) (a) The Central Government shall designate an officer or an agency, as the authority responsible to collect and expend the contributions from the aggregators.

(b) Such authority may seek any information as may be required from the aggregators for registration of gig workers or platform workers, formulation of suitable social security schemes under section 114 and implementation thereof.

(c) The contribution collected under section 114 shall be maintained as part of the Social Security Fund in a separate account meant for gig workers or platform workers as specified in sub-section (2) of section 141.

(2) If any aggregator fails to pay any amount of contribution payable under sub-section (4) of section 114, within such time as may be specified by the Central Government for such purpose, such aggregator shall be liable to pay interest on the amount of contribution, to be paid, at the rate of one per cent. for every month or part of a month comprised in the period from the date on which such payment was due till such amount is actually paid.

(3) (a) Every aggregator shall assess contribution payable under sub-section (4) of section 114 in **Form-XX** and pay provisional contribution as assessed in the designated account of the

Social Security Fund, for the preceding year not later than 30<sup>th</sup> June, of the current year in which the contribution is payable:

Provided that if the aggregator is making the contribution payable on the basis of five per cent. of the amount paid or payable to gig workers and platform workers, then, this shall include all such workers engaged with the aggregator directly or through associate company or holding company or subsidiary company or limited liability partnership or through a third party.

(b) After finalisation of the audited statement of the account for the previous financial year as per the relevant provisions of the Income-Tax Act, 1961(43 of 1961) or the Companies Act, 2013 (18 of 2013) or the Limited Liability Partnership Act, 2008(6 of 2009), each aggregator shall submit a final return in **Form-XXI**, detailing the provisional payment of contribution made along with the details of outstanding contribution, if any, paid by 31<sup>st</sup> October, of the current year in which the contribution is payable.

(c) In case of excess contribution, if any, paid by any aggregator, such aggregator shall claim the refund in **Form-XXI** of such excess amount. The authority designated by the Central Government in this regard, shall scrutinize **Form-XXI**, as submitted by the aggregator and excess amount paid, if any, shall be refunded electronically in the bank account specified in **Form-XXI**, within a period not exceeding ninety days from the date of receipt of such claim.

(4) Any gig worker or platform worker registered under section 113 shall cease to be eligible for the benefits of social security schemes, when he attains the age of sixty years or when he is not engaged as gig worker or platform worker, with any of the aggregators for a period not less than ninety days, or in case of multiple aggregators, for a period not less than one hundred and twenty days in the last financial year.

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(5) Every aggregator shall register on the designated Portal or any other portal, as may be specified by the Central Government for such purpose.

## CHAPTER IX

### FINANCE AND ACCOUNTS

**51. Rules under section 120.**—The conditions to acquire, hold, sell or otherwise transfer any movable or immovable property under sub-section (1), conditions to invest moneys, re-invest or realise investments under sub-section (2), terms to raise loans and take measures for discharging such loans under sub-section (3) and terms to constitute for the benefit of officers and staff or any class of them, provident or other benefit fund under sub-section (4), of section 120 shall be—

(a) in case of the Provident Fund, Pension Fund or Insurance Fund, as specified respectively in the Provident Fund Scheme, Pension Fund Scheme and Insurance Fund Scheme; and

(b) in case of the Corporation, as specified in Chapter IV and under this Chapter.

**52. Conditions for writing off irrecoverable dues.**— (1) Where the Corporation or the National Social Security Board is of the opinion that the amount of contribution, cess, interest and damages due to the Corporation or the National Social Security Board, as the case may be, has become irrecoverable, the Corporation or National Social Security Board or any other

officer authorised by it in this behalf may sanction the writing off of the said amount, subject to the following conditions, namely: —

- (i) that the concerned establishment has been closed for more than five years and the whereabouts of the employer of such establishment cannot be ascertained, despite all possible efforts;
- (ii) that the decree obtained by the Corporation or the National Social Security Board could not be executed successfully for want of sufficient assets of the defaulting employer; or
- (iii) that the claim for contribution is not fully met by —
  - (a) the official liquidator in the event of factory or establishment having gone into liquidation; or
  - (b) the Commissioner of payments in the event of unit being nationalised or taken over by the Government.

(2) In case of the Provident Fund, Pension Fund or Insurance Fund, such writing off shall be specified in the Provident Fund Scheme or Pension Scheme or Insurance Scheme, as the case may be.

**53. Account and annual report.**—(1) The Corporation shall maintain complete and accurate accounts in such form as the Standing Committee thereof may, with the approval of the Central Government, specify from time to time and the books shall be balanced on the thirty-first day of March each year.

(2) The Corporation shall prepare revenue accounts for the financial year ended on the thirty-first March and a balance sheet as on the thirty-first March by the thirty-first of May:

Provided that on the application of the Corporation, the Central Government may extend the said date by a period not exceeding thirty days:

Provided further that the Corporation may, and if so required by the Central Government shall, cause to be prepared the revenue accounts and the balance sheet for any other period or as on any other date.

(3) The annual accounts shall be set out and produced before the Comptroller and Auditor General of India for scrutiny on or before the fifteenth of June each year following the close of the financial year to which they relate:

Provided that on the application of the Corporation, the Central Government may extend the said date by a period not exceeding thirty days.

(4) The Corporation shall submit all accounts to the Comptroller and Auditor General of India as required by him and the Comptroller and Auditor General of India may —

- (i) by written notice, require the production before him or before any officer subordinate to him, of any document which they may consider necessary for the proper conduct of their audit;
- (ii) by written notice, require any person accountable for, or having the custody or control of, any such documents, to appear in person before him or before any officer subordinate to him; and

(iii) require any person so appearing before him or before any officer subordinate to him to make and sign a declaration with respect to such document or to answer any question or prepare and submit any statement desired by him or such officer.

(5) The report of the Comptroller and Auditor General of India on the annual accounts shall be submitted to the Corporation on such date and in such form as the Central Government may specify in this behalf and in the report it shall be stated whether in their opinion the balance sheet is a full and fair balance sheet containing all necessary particulars and properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs and in case they have called for any explanation or information from the Corporation or any of its officers whether it has been given and whether it is satisfactory or not.

(6)(a) The annual report on the work and activities of the Corporation (excluding the unaudited accounts for the year incorporated therein) shall be considered by the Standing Committee thereof and shall be placed for adoption at a meeting of the Corporation to be held before the tenth of December following the close of the financial year concerned.

(b) The annual accounts relating to a financial year duly authenticated by the Financial Commissioner of the Corporation and the Director General and approved by the Standing Committee of the Corporation shall be submitted for audit to the Comptroller and Auditor General of India and the audited accounts together with the report of the Comptroller and Auditor General of India thereon shall be placed for adoption at a meeting of the Corporation to be held before the tenth of December following the close of the financial year concerned:

Provided that the report of the Comptroller and Auditor General of India shall be received by the twentieth of November, following the year to which it pertains.

(7) The annual accounts together with the report of the Comptroller and Auditor General of India thereon and the annual report on the work and activities of the Corporation as adopted by the Corporation shall be authenticated by affixing the common seal of the Corporation and four copies thereof, together with the comments of the Corporation on the report of the Comptroller and Auditor General shall be submitted to the Central Government not later than the twentieth of December following the close of the financial year concerned for being placed before the Parliament :

Provided that if the report of the Comptroller and Auditor General of India is not received by the twentieth of November following the financial year to which it pertains, the annual accounts together with the report of the Comptroller and Auditor General of India thereon shall be submitted to the Central Government separately from the annual report on the work and activities of the Corporation.

(8) The cost of audit shall be paid by the Corporation by such date as may be specified by the Central Government.

(9)(a) The auditors shall submit to the Corporation and the Central Government a separate statement, if necessary, in regard to —

(i) any material improbity or irregularity which they may observe in the expenditure, or in the recovery of moneys due to, or in the accounts of the Corporation; or

(ii) any loss or waste of money or other property owned by or vested in the Corporation which has been caused by neglect or misconduct, with the names of the persons who in their opinion are directly or indirectly responsible for such loss or waste.

(b) The Standing Committee shall forthwith remedy any defect or irregularity that may be pointed out by the auditors and shall report to the Central Government the action taken by it thereon within a period of ninety days of the receipt of the report of the auditors:

Provided that if there is a difference of opinion between the Standing Committee and the auditors, or if the Standing Committee does not remedy any defect or irregularity within a reasonable period, the Central Government may, and on a reference specifically made therefor, shall pass such orders thereon as they think fit and the Standing Committee shall thereafter take action in accordance therewith within such time as may be specified by the Central Government.

(10) (a) The Standing Committee or any authority authorised by it in this behalf may after giving the person concerned an opportunity to submit an explanation, and after considering any such explanation, disallow any item of account contrary to the provisions of the Code or of the Rules or Regulations made thereunder, and surcharge the same on the person making or authorising the making of payment of such account and shall charge against any person accounting, the amount of any deficiency or loss incurred by the negligence or misconduct of that person, or of any sum which ought to have been but is not brought into account by that person, and shall in every such case certify the amount due from such person:

Provided that no certificate made by the authority authorised by the Standing Committee shall have effect unless it is approved by the Standing Committee.

(b) The Standing Committee shall state in writing its reasons for every disallowance, surcharge or charge made or approved by it and shall serve a certificate of the amount due and a copy of the reasons for its decision on the person against whom the certificate is made and shall also furnish copies thereof to the Central Government.

(c) Any person aggrieved by a certificate made under sub-rule (10) may, within one month from the date of the service of certificate on him under clause (b) sub-rule (10), file an application to the Central Government for setting aside or modifying the disallowance, surcharge or charge in respect of which the certificate was made.

(d) On receipt of an application under clause (c) or on its own motion, the Central Government may, after making such inquiry as may be necessary, pass such order as it thinks fit either confirming, modifying or setting aside the disallowance, surcharge or charge in respect of which the certificate was made, and the Standing Committee shall thereupon take action in accordance with such order within such time as may be specified by the Central Government.

(e) The Central Government may by order direct that all further action under the certificate made under sub-rule (10) shall be stayed until the disposal of the matter pending before it under clause (d).

(11) (a) Every sum certified to be due from any person by the Standing Committee or if the certificate has been modified by the Central Government, the sum shown to be due from such person in the modified certificate, shall be paid by such person to the Corporation within three months after he has been served with the certificate of the Standing Committee ; or within such longer period as may be allowed by the Central Government; and any such sum, if not so paid, shall be recovered as if it were an arrear of land revenue.

(b) Any sum or part of a sum so paid or recovered, the certificate in respect of which is set aside or modified, shall, as the case may require, be wholly or partly refunded to the person who paid it.

(12) The Corporation shall establish, maintain and contribute to a Provident Fund called the Employees' State Insurance Corporation Provident Fund (hereinafter referred to as the Provident Fund) in respect of its employees other than those whose services are placed at the disposal of the Corporation by the Central Government or State Government.

(13) The Provident Fund shall be administered by the Standing Committee of the Corporation or by any other Committee approved by it for the purpose and subject to such conditions as it may deem fit to impose.

(14) The Corporation may make regulations under clause (1) of section 157 of the Code to provide for all other matters incidental to or necessary for the Provident Fund.

(15) Where an Insured Person is convicted under clause (o) of section 133, he shall not be entitled to any cash benefit admissible under Chapter IV of the Code for a period of three months for first conviction and six months for each subsequent conviction from the date of receipt of judgment of the court in the concerned office of the Corporation.

## CHAPTER X

### AUTHORITIES, ASSESSMENT, COMPLIANCE AND RECOVERY

**54. Form and manner for maintenance of records and registers etc.**—(1) (a) the employer of every establishment shall maintain, register—

- (i) of employees in Form – I of the Code on Wages (Central) Rules, 2025;
- (ii) of attendance-cum-muster roll in Form - IX of the Code on Wages (Central) Rules, 2025;
- (iii) of wages, overtime, advances, fines and deductions for damages and losses in Form – IV of the Code on Wages (Central) Rules, 2025;
- (iv) of women employees in Form – XXII:

Provided that in respect of establishment which is governed by the Code on Wages, 2019(29 of 2019) or the Code on Occupational Safety, Health and Working Conditions, 2020 (37 of 2020) and rules made thereunder maintain the registers specified in clause (i), (ii) and (iii) which shall be deemed to be maintained by the employer under these rules also.

- (b) Registers under this Chapter shall be maintained electronically or otherwise.
- (c) Entries in the registers shall be made in English and Hindi or the language understood by a majority of persons employed.
- (d) Every employer shall produce records and registers, on demand before the Inspector-cum-Facilitator or any person authorised in that behalf by the Central Government.
- (e) All the registers and other records shall be preserved in original for a period of five calendar years from the date of last entry made therein.

(2) Every employer shall issue wage slips, electronically or otherwise to the employees under clause (c) of section 123 before 24 hours of payment of wages in Form – V of the Code on Wages (Central) Rules, 2025.

(3) All registers and other records required to be maintained under the Code and the rules made thereunder shall be maintained complete and up-to-date and unless otherwise provided

by the Central Government, shall be kept at an office or the nearest convenient building within the precincts of the workplace or at a place within a radius of three kilometres therefrom.

(4) The employer shall display conspicuously a notice at or near the main entrance of the establishment in bold letters in English, Hindi and in a language understood by the majority of the employees specifying the name of the officer with designation authorised by the employer to receive, on his behalf, notices under the Code or the rules made therein.

(5) (a) The employer to which the provisions of Chapter V and Chapter VI of the Code apply, on or before the 1<sup>st</sup> day of February in each year, upload a unified annual return in **Form-XXIII** online on the web portal of the Central Government in the Ministry of Labour and Employment, giving information as to the particulars specified, in respect of the preceding year:

Provided that during inspection, the Inspector-cum-Facilitator may require the production of accounts, books, registers and other documents maintained in electronic form or otherwise.

**Explanation.-** For the purposes of this sub-rule, the expression “electronic form” shall have the same meaning as assigned to it in clause (r) of section 2 of the Information Technology Act, 2000 (21 of 2000).

(b) If the employer to whom the provisions of Chapter V and Chapter VI of the Code apply, sells, abandons or discontinues the working of the establishment, then, he shall, within one month of the date of such sale or abandonment or four months of the date of such discontinuance, as the case may be, upload online, on the web portal of the Central Government in the Ministry of Labour and Employment, a further unified return in **Form XXIII** referred to in clause (a) in respect of the period between the end of the preceding year and the date of such sale, abandonment or discontinuance, as the case may be.

## CHAPTER XI

### OFFENCES AND PENALTIES

**55. Compounding of offences.**—(1) The officer authorised by the Central Government, (hereinafter in this rule referred to as the Compounding Officer) by notification, for the purposes of compounding of offences under sub-section (1) of section 138 shall issue electronically a compounding notice in **Form-XXIV** for the offences which are compoundable under section 138.

(2) The person so noticed under sub-section(1) may apply in Part III of the **Form-XXIV** to the officer electronically and deposit the entire compounding amount by electronic transfer or otherwise, within fifteen days of the receipt of the notice.

(3) The Compounding Officer shall issue a composition certificate in Part IV of **Form-XXIV** within ten days of receipt of the composition amount, to such person from whom such amount has been received in satisfaction of the composition notice.

(4) If a person so noticed fails to deposit the composition amount within the time specified by the Compounding Officer, the prosecution shall be instituted before the Competent Court against such person for the offences in respect of which the compounding notice was issued.

(5) For the compounding of an offence after the institution of prosecution in a Competent Court in respect thereof, the provisions of sub-section (6) of section 138 shall apply.

## CHAPTER XII

### EMPLOYMENT INFORMATION AND MONITORING

**56. Establishment and maintenance of career centre.**— (1) The appropriate Government may establish, run and maintain career centre or modify and declare its already established office or employment exchange, or both or a portal or authorise any other such centre as career centre, by notification. Till such notification is made, existing local Employment Exchanges and Central Employment Exchange would function as career centres (Regional) and career centre (Central) respectively.

(2) The appropriate Government may also enter into an agreement with any institution, local authority, local body or private body for running a career centre.

(3) The career centres established under sub-rules (1) and (2) above shall, inter-alia, perform the following functions, namely:—

- (a) collection and furnishing of information, either by the keeping of registers or otherwise, manually, digitally, virtually or through any other mode relating to—
  - (i) persons who seek to employ employees;
  - (ii) persons who seek employment;
  - (iii) occurrence of vacancies; and
  - (iv) persons who seek vocational guidance and career counselling or guidance to start self-employment;
- (b) providing career counselling and vocational guidance;
- (c) organising job-fairs and job drives;
- (d) employment related surveys and studies;
- (e) employability enhancement activities; and
- (f) other services as may be decided by the appropriate Government from time to time.

**Explanation.**— For the purposes of this rule, appropriate Government shall be Central Government for Career Centre (Central) and respective State Government for career centre (Regional).

**57. Reporting of vacancies and result of selection etc.**—(1) (a) After the commencement of the Code in any State or area thereof, the employer in every establishment in public sector in that State or area shall, before filling up any vacancy in any employment in that establishment, report that vacancy or cause to be reported to such career centre as may be specified by notification, made by the appropriate Government.

(b) The employer in every establishment in private sector or every establishment pertaining to any class or category of establishments in private sector shall, before filling up any vacancy in any employment in that establishment, report that vacancy or cause to be reported to such career centre (Regional) from such date as may be specified in the notification made by the appropriate Government.

(c) Appropriate Government shall provide for mechanism (including digital) for receipt of vacancies reported by the employers and career centre to which the vacancies are reported,

would provide a unique vacancy reporting number for the vacancy reported and convey it to the employer in writing, through email or digitally or through any other such media immediately but in any case not later than seven working days from the date of receipt of reporting of vacancies in north-eastern States and three working days in other States:

Provided that time limit of three working days may be further enhanced up to seven working days by appropriate Government, by notification, keeping in view the geographical conditions or other local needs.

**Explanation.**—For the purposes of this rule, —

(A) “establishment in public sector” means an establishment owned, controlled or managed by—

- (i) the Government or a Department of the Government;
- (ii) a Government company as defined in clause (45) of section 2 of the Companies Act, 2013 (18 of 2013);
- (iii) a corporation (including a co-operative society) or an autonomous organisation or an authority or a body established by or under a Central or State enactment, which is owned, controlled or managed by the Government; and
- (iv) a local authority.

(B) “establishment in private sector” means an establishment which is not an establishment in public sector and with ordinarily 50 or more employees or such number of employees as may be notified by the Central Government are employed therein.

(C) “appropriate Government” means the Central Government for career centre (Central) and respective State Government for career centre (Regional). The State Government, having no career centre or digital portal of its own, may specify, by notification, reporting of vacancies by establishments in an area thereof to the digital portal or to the Career Centre of the Central Government.

(2) (a) The following vacancies, namely:—

(i) all vacancies in posts of Technical and Scientific nature carrying a minimum pay or pay level or both as notified by the Central Government, occurring in establishments in respect of which the Central Government is the appropriate Government under the Code; and

(ii) vacancies which an employer may desire to be circulated to the career centres outside the State or Union territory in which the establishment is situated;

shall be reported to such career centre(Central) as may be specified by the Central Government, by notification.

(b) Vacancies other than those specified in clause (a), shall be reported to the career centre (Regional) concerned.

(c) Vacancies which have been reported to the career centre(Regional) and for which recruitment is to be made on State or Inter-State or all India basis, shall also be reported to career centre(Central) or uploaded on a digital portal as specified by the Central Government by notification.

(3)(a) The vacancies shall be reported in writing or through official email or digitally to the career centre specified by the appropriate Government.

(b) The vacancies shall be reported in the format given at **Form-XXV**, furnishing as many details as practicable, separately in respect of each type of vacancy.

(c) Any change in the particulars already furnished to the career centre under clause (a) of sub-rule(3), shall be reported in writing or through official email or digitally, as the case may be, to the specified career centre.

(4)(a) Vacancies, required to be reported to the career centre (Regional), shall be reported at least fifteen days before the last date of receipt of the applications of the prospective candidates for purpose of appointment or taking interview or test against the vacancies reported.

(b) Vacancies required to be reported to the career centre(Central) shall be reported at least forty days before the last date of receipt of the applications of the prospective candidates for purpose of appointment or taking interview or test against the vacancies reported.

(c) The employer shall furnish the information relating to the result of selection to the concerned career centre against the vacancies reported within thirty days from the date of selection.

(5) (a) After commencement of the Code in any State or area thereof, the employers in every establishment in the public sector in that State or area shall maintain records manually or electronically or digitally about –

- i. total number of employees (regular, contractual or fixed term employment) on 31<sup>st</sup> March of every year;
- ii. persons recruited during the year ending on 31<sup>st</sup> March;
- iii. occupational details of its employees on 31<sup>st</sup> March of every year;
- iv. vacancies for which suitable candidates were not available during the year ending on 31<sup>st</sup> March; and
- v. approximate number of vacancies likely to occur during the next financial year.

(b) Appropriate Government may, by notification, require that from such date as may be specified in the notification, the employer in every establishment in private sector or every establishment pertaining to any class or category of establishment in private sector shall maintain records manually or electronically or digitally about –

- i. total number of employees (regular, contractual or fixed term employment) as on 31<sup>st</sup> March of every year;
- ii. persons recruited during the year ending on 31<sup>st</sup> March;
- iii. occupational details of its employees as on 31<sup>st</sup> March of every year;
- iv. vacancies for which suitable candidates were not available during the year ending on 31<sup>st</sup> March; and
- v. approximate number of vacancies likely to occur during the next financial year.

(6) An employer shall furnish to the concerned Career Centre (Regional) yearly returns in form (Employment Information Return) as given at **Form-XXVI**. Yearly returns shall be furnished manually or, electronically, or digitally, as the case may be, as specified by the respective State Government in notification, within thirty days of the due date, namely, 31<sup>st</sup> March of the year.

(7) (a) The Director of Employment or officer of his equivalent or above rank, controlling the work of career centres (Regional) of the respective State Government, will declare in writing an officer looking after the work of career centres (Regional) as “Executive Officer” for each district for the purpose of enforcement /implementation of Chapter XIII (Employment Information and Monitoring) of the Code. He shall be the officer who shall exercise the rights and perform duties referred to in section 139, or authorise any person in writing to exercise those rights and perform duties.

(b) The Director of Employment or an officer of his equivalent or above rank, controlling the work of Directorate General of Employment, Ministry of Labour and Employment, New Delhi, will declare in writing an officer looking after the work of career centres (Central) as “Executive Officer” for the purpose of enforcement or implementation of Chapter XIII (Employment Information and Monitoring) of the Code. He shall be the officer who shall exercise the rights and perform duties referred to in section 139.

(8) The Director of Employment or an officer of his equivalent or above rank, controlling the work of career centres (Regional) of the respective State shall be the competent authority to approve institution or sanction the institution of levy of penalty for an offence under the Code as mentioned in section 133.

(9) For implementation of provisions of Code relating to Chapter XIII and rules thereof, the Central Government may issue detailed guidelines explanatory in nature which shall be supplemented further by the respective State Government as per local needs.

## CHAPTER XIII

### EMPLOYEE'S COMPENSATION

**58. Rate of interest to be paid by the employer under clause (a) of sub-section (3) of section 77.**-If the amount of compensation payable under sub-section (3) of section 77 is not paid by the employer within the period of thirty days, the employer shall pay, from the date on which the compensation becomes payable to the date on which it is paid, simple interest at the rate of twelve per cent. per annum or any other rate notified by the Central Government from time to time.

**59. Manner of notice under sub-section (1) and the manner of transmitting money under sub-section (3), of section 92.**-Money transmitted by one competent authority to another in accordance with sub-section (3) of section 92 shall be transmitted either by remittance receipt or by e-transfer or by net banking or by Demand Draft, as the competent authority transmitting the money may direct.

**60. Form, manner and fee for application for claim or settlement under sub-section (3) of section 93.**- (1) The applicant may send any application of the nature referred to in section 93 to the competent authority by registered post or electronically or may be presented to him or to any of his subordinates authorised by him in this behalf, and, if so sent or presented, shall, unless the competent authority otherwise directs, be made in duplicate in **Form-XXVII**, if any, and shall be signed by the applicant.

(2) There shall be appended to every such application a certificate in **Form-XXVIII**, which shall be signed by the applicant to the effect that the statement of facts contained in the application is to the best of his knowledge and belief, accurate.

(3) When the application for relief is based upon a document, the document shall be appended to the application.

**61. Rules to give effect to arrangements with other countries for the transfer of money paid as compensation under section 159.**—(1) When any sum is transmitted by any competent authority in India to any other competent authority in accordance with these rules by remittance transfer receipt or by e-transfer or by net banking or by demand draft, the competent authority which transmits the sum may, deduct the costs of such transmission from the sum so transmitted.

(2) When the whole or any part of a lump sum deposited with a competent authority for payment as compensation under the Code is payable to any person or persons residing or about to reside in any other country, the competent authority may order the transfer to that country of the sum so payable.

(3) When the competent authority has ordered the transfer of any sum under sub-rule (2), he shall cause to be prepared and shall certify under his hand a memorandum containing a brief statement of the facts of the case, of the orders passed upon it and of the name and address of each person to whom payment is to be made.

(4) If the competent authority is not himself the Authorised Officer he shall forward the memorandum in duplicate to the Authorised Officer and may either remit the sum to be transferred to the Authorised Officer or retain it and dispose of it in accordance with the directions of the Authorised Officer.

(5) If the competent authority is himself the Authorised Officer, he shall proceed as provided in sub-rule (6).

(6) The Authorised Officer, after satisfying himself that the memorandum is complete, shall forward it and remit or cause to be remitted the sum to which it relates by such means of safe transmission as he may consider convenient to the authority appointed in this behalf for the country to which the sum is to be transferred, or if no such authority has been appointed, to such authority as the State Government may, by general or special order, direct, and shall at the same time request the authority addressed—

(a) to arrange for payment to be made in accordance with the directions contained in the memorandum; and

(b) to furnish him with a report of the action taken upon the memorandum and return any sum the payment of which is for any reason impossible.

(7) (a) The Authorised Officer shall, if he is not the competent authority with whom the matter originated, forward to such competent authority a copy of any report received in response to a request made under sub-rule (6).

(b) Any sum returned in accordance with sub-rule (6) shall be disposed of in accordance with the Code.

(8) (a) The Authorised Officer shall be the proper authority to receive moneys from transferring authorities.

(b) If any competent authority or other Government servant, not being the Authorised Officer, receives any sum from a transferring authority he shall either forward such sum, together with any papers relating thereto, to the Authorised Officer for disposal or obtain the instructions of

the Authorised Officer as to the disposal of the sum and papers and act in accordance with his instructions.

(9) The Authorised Officer may himself dispose of any sum or part of any sum which he receives or of which he assumes control under sub-rule (8) or may send it or any part of it for disposal to such competent authority or competent authorities as he considers proper.

(10) All sums received from a transferring authority shall be disposed of as far as possible in accordance with the provisions of the Code and the rules made there under:

Provided that the directions, if any, received from the transferring authority as to the manner in which the sum should be administered shall be complied with.

(11)(a) The Authorised Officer shall forward to the transferring authority a report showing how the sum received from him has been disposed of.

(b) Any competent authority, not being the Authorised Officer who has disposed of any part of the sum, shall make a report in duplicate as to the disposal of that part to the Authorised Officer, and, if the sum was received by him from another such competent authority in accordance with section 92 of the Code, shall forward his report through that competent authority.

(12) Any part of the sum received from the transferring authority which shall have remained undisbursed after the completion of the proceedings shall be returned to the transferring authority by, or under the direction of the Authorised Officer.

**62. Venue of proceedings, transfer of matters and processing of application.**—(1)(a) A competent authority for the area shall process an application under section 90 or section 93 before or by a competent authority for the area in which—

- (i) the accident took place which resulted in the injury; or
- (ii) the employee or in case of his death the dependants claiming the compensation ordinarily reside; or
- (iii) the employer has his registered office:

Provided that no application shall be processed before or by a competent authority other than the competent authority having the jurisdiction over the area in which the accident took place without his giving notice in **Form-XXIX** to the competent authority having jurisdiction over the area and the State Government concerned.

(b) The competent authority under clause (b) or clause (c) of sub-section (1) of section 92 may initiate the proceedings afresh or he may continue the previous proceedings initiated under clause (a) of sub-section (1) of section 91 as if the same or any of its part had been taken before him if he is satisfied that the interest of the parties shall not thereby be prejudiced.

**63. Transfer of records or money.**—(1) If any matter under the Code is required to be processed before or by a competent authority other than the competent authority having jurisdiction over the area in which the accident took place the former may for the proper disposal of the matter call for in **Form-XXX** a detailed report including transfer of any records or money remaining with the latter and on receipt of such a request he shall comply with the same:

Provided that if any further enquiry is necessary in the area in which the accident took place for framing of issues or for determining the amount of compensation, the competent authority, before whom the application has been filed, may require the competent authority of the area in which the accident took place to conduct such enquiries and to serve such notices or orders as may be necessary for the purpose of such enquiries.

(2) Money deposited with one competent authority under section 81 shall be transmitted to another competent authority either by remittance transfer receipt or by e-transfer or by net banking or by demand draft.

**64.** Every employer shall at the time of employment of an employee, inform the employee of his right to compensation under the Code, in writing and by electronic means, in English or Hindi or in the official language of the area of employment, which is known to the employee.

## CHAPTER XIV

### MISCELLANEOUS

**65. Establishment and administration of the Social Security Fund.**—(1) All the following funds received shall be credited to separate account(s) and called as Social Security Fund and all expenses towards the scheme notified under sections 109 and 114 for the Unorganised Workers, Gig Workers or Platform Workers shall be met out of the following Fund, namely –

- (a) under sub-section (1) of section 141 of the Code on Social Security, 2020 (36 of 2020); and
- (b) under sub-section (1) of section 115 of the Occupational Safety, Health and Working Conditions Code, 2020 (37 of 2020).

(2) The Central Government shall identify the sources for initial funding or replenishing the Social Security Fund from time to time.

(3) The Fund shall be administered by the Central Government through an agency designated by the Central Government in the manner, as specified by the Central Government.

(4) Directions of the Central Government, if any, shall be complied with by the agency designated for the administration of the Social Security Fund.

(5) The Statement of accounts of the Social Security Fund shall be maintained by the agency, in the form and manner as specified by the Central Government and shall be submitted to the Central Government from time to time.

(6) The accounts of the Social Security Fund shall be audited by the Comptroller and Auditor General of India.

**66. Eligibility conditions for grant of exemption.**—(1) An establishment, to be eligible to seek exemption under section 143 shall be required to fulfil the following conditions, prior to grant of exemption, namely: -

- a. the employees of such establishment are in receipt of benefits substantially similar or superior to the benefits granted in the schemes framed under Chapter III or the benefits available under Chapter IV, as the case may be, of the Code;
- b. the establishment seeking exemption shall make an application electronically or otherwise;
- c. the establishment has been complying with the provisions of Chapter III of the Code or the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952);

- or, the provisions of Chapter IV of the Code or the Employees' State Insurance Act, 1948 (34 of 1948), as the case may be, for a continuous period of three years immediately before making the application and has not defaulted in payment of contribution payable under the respective Chapters during such period;
- d. the establishment seeking exemption under section 143 shall have minimum five hundred contributory members for the purposes of Chapter III of the Code or minimum five hundred employees for the purposes of Chapter IV of the Code, as the case may be, on the date of such application;
  - e. the establishment seeking exemption from the provisions of the Provident Fund Scheme or the Pension Scheme framed under section 15 shall have a cumulative balance in members account of rupees fifty crore or more in respect of the Scheme from which exemption is sought;
  - f. for the purposes of the Chapter III, the establishment shall furnish consent of majority of the employees for seeking exemption under section 143;
  - g. the establishment seeking exemption should have a positive net worth during each of the last three years before the date of application;
  - h. the establishment must have seeded the Aadhaar number of each member in the respective member's account for the purposes of Chapter III or that of each of insured person and his or her family members for the purposes of Chapter IV, as the case may be, of the Code in the respective database; and
  - i. for the purposes of Chapter III of the Code, the establishment shall provide facilities for online claim settlement and has an online portal for grievance resolution to provide linkages with that of Employees' Provident Fund Organisation within ninety days of grant of exemption.

(2) The notification granting exemption under section 143 shall be issued so as to take effect from the date of the notification and shall contain the other terms and conditions to be complied with by the establishment and /or the employer, as the case may be.

(3) (a) The application for extension of exemption under section 143 shall be made on specified portal, at least six months before expiry of exemption.

(b) The exemption granted to an establishment from the provisions of Chapter IV shall be extendable by the appropriate Government for a period of five years at a time, subject to the condition that the establishment continues to fulfil the relevant conditions in specified sub-rule (1) of rule 60 except that in clause (d) of sub-rule (1).

(c) No exemption under the provisions of Chapter IV shall be extended without prior consultation of the Corporation.

(d) The Corporation shall submit its views to the appropriate Government within three months of receipt of application failing which the appropriate Government shall decide on the extension of exemption, as it may deem fit.

(e) The exemption granted in respect of the Provident Fund Scheme or the Pension Scheme or the Insurance Scheme, as the case may be, may be extended for such period and on such terms and conditions as may be specified in the respective Schemes.

**67. Time limit for Central Board or the Corporation to provide its views on application for exemption.** —The Central Board or the Corporation, as the case may be, shall forward its views on the application seeking exemption under section 143 to the appropriate Government within six months of receipt of proposal for exemption. If the Central Board or the Corporation, as the case may be, is unable to provide its views within the said period, the

appropriate Government may extend the time limit or take action on the application for exemption, as it may deem fit.

**68. Terms and conditions for compliance of exempted establishment.**—(1) The establishment to which exemption has been granted from the provisions of Chapter IV of the Code—

- a. shall maintain such records regarding the exempted employees and submit such returns and other information to the Corporation as may be specified in the regulations made under section 157; and
- b. in case of change of legal status of an establishment which has been granted exemption under section 143, due to merger, demerger, acquisition, sale, amalgamation, formation into a subsidiary, whether wholly owned or not, etc., the exemption shall be deemed to be cancelled and the establishment shall be required to apply afresh for exemption to the appropriate Government.

(2) For the purposes of Chapter III, the establishment and/or employer, after the grant of exemption, shall comply with all such terms and conditions as may be specified in the Provident Fund Scheme or the Pension Scheme or the Insurance Scheme, as the case may be, framed under section 15.

**69. Terms and conditions for management of the trust.**—(1) A Board of Trustees shall be established for the management of the Provident Fund or the Pension Fund according to such directions as may be given by the Central Government or the Central Provident Fund Commissioner, as the case may be, from time to time.

(2) The Board of Trustees shall consist of such equal number of representatives each of the employers and employees as may be specified in the Provident Fund Scheme or the Pension Scheme, as the case may be.

(3) The employer of such exempted establishment shall be the Chairperson of the Board of Trustees and the Chairperson may exercise a casting vote in the event of equality of votes. However, arm's length principles shall be maintained by the Chairperson in all meetings of the Board of Trustees.

(4) The Board of Trustees shall meet at least once in every three months and shall function in the accordance with the guidelines that may be issued from time to time by the Central Government or the Central Provident Fund Commissioner or any officer authorised by him.

(5) The terms and conditions, including the tenure of office of the Trustees, the procedure and manner for election or nomination of the representatives of the employees and of employers to the Board of Trustees, disqualification and cessation of trusteeship, re-election or re-nomination of trustees, the quorum at the meeting of the Board, records to be kept of the transaction of business and all such other matters and conditions for the management of the Trust shall be as provided for in the Provident Fund Scheme or the Pension Scheme, as the case may be.

(6) In case of any dispute or doubt on—

- a. the interpretation of any provision of this rule, such matter shall be referred to the Central Government; and

- b. any clarifications on the grant of such exemption which do not relate to this rule, shall be referred to the Central Provident Fund Commissioner or any other officer of the Employees' Provident Fund Organization authorised by him;

and the interpretation of the Central Government or the clarification of the Central Provident Fund Commissioner or such officers, as the case may be, on such dispute or doubt shall be binding for the disposal of such matter so referred.

**70. Submission of form to the office of Director General, Labour Bureau.**—A copy of Form V (notice for payment or rejecting claim of gratuity) shall be shared electronically with the Director General, Labour Bureau in auto-mode.

**71. Power to waive, etc.** – Notwithstanding anything contained in these rules, the Central Government, when it considers that it is required in the public interest, may, by notification, waive off or defer any of the provisions of these rules to be in force in whole of the India or such part thereof for such period as may be specified in the notification.

\*\*\*\*\*

**FORM- I**  
[See rule 14 (2)(a)]

**APPEAL UNDER SECTION 23 OF THE CODE ON SOCIAL SECURITY,  
2020**

Title of the case:

**APPEAL  
INDEX**

Serial No.	Description of documents relied	Page No.
1.		
2.		
3.		
4.		

Signature of the Applicant

*For use in Tribunal's office*

Date of filing (or) Date of receipt by post  
Registration No.

Signature of Registrar

## IN THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL

BETWEEN

A.B.

APPELLANT

Vs.

C.D.

RESPONDENT

## DETAILS OF APPEAL

1. **Particulars of the Appellant:**

- i. Name of the appellant
- ii. Office address
- iii. Address for service of notices

2. **Particulars of the Respondent:**

- i. Name of the respondent
- ii. Office address
- iii. Address for service of notices

3. **Particulars of the order/notification against which appeal is made.**—The appeal is against the following order/notification

- i. Order/notification No. with reference to Annexure
- ii. Date
- iii. Passed by
- iv. Subject in brief

4. **Jurisdiction of the Tribunal.**—The appellant declares that the subject of the matter against which he wants redressal is within the jurisdiction of the Tribunal.5. **Limitation.**—The appellant further declares that the appeal is within the limitation specified in section 126 of the Code on Social Security, 2020 (36 of 2020).6. **Facts of the case.**—The facts of the case are given below:

(Give here a concise statement of facts in a chronological order, each paragraph containing as nearly as possible a separate issue, fact or otherwise)

7. **Details of remedies exhausted.**—The appellant declares that he has availed of all the remedies available to him under the Code.

(Give here chronologically the details of representations made and the outcome of such representation with reference to the Annexure numbers).

8. **Matters not previously filed or pending with any other Court.**—The appellant further declares that he had not previously filed any appeal, writ petition or suit regarding the matters in respects of which this appeal has been made, before any court of law or any other authority or any other bench of the Tribunal nor any such appeal, writ petition or suit is pending before any of them.

In case the appellant has previously filed any appeal, writ petition or suit, the stage at which it is pending and if decided, the gist of the decision should be given with reference to the Annexure.

9. **Relief(s) sought.**—In view of the facts mentioned in para 6 above, the appellant prays for the following relief(s):—

[Specify below the relief(s) sought explaining the ground for relief(s) and the legal provisions (if any) relied upon].

10. **Interim order, if any, prayed for.**—Pending final decision on the appeal the applicant seeks issue of the following interim order—

(Give here the nature of the interim order prayed for with reasons)

11. In the event of appeal being sent by Registered post, it may be stated whether the appellant desires to have oral hearing at the admission stage and if so, he shall attach a self-addressed Post Card, Inland Letter, at which intimation regarding the date of hearing could be sent to him.

12. **Particulars of Bank Draft or Postal order in respect of the Appeal Fee:**

13. Name of the Bank on which drawn

14. Demand Draft No. (OR)

15. Details of online fund transfer

16. **List of enclosures**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

### VERIFICATION

I, ..... (Name of the Appellant) S/O, D/O, W/O ..... Age ..... working as ..... in the office of ..... resident of ..... do hereby verify that the contents of paras ..... to ..... are true to my personal knowledge and paras ..... to ..... believed to be true on legal advice and that I have not suppressed any material fact.

**Signature of the Appellant**

Date:

Place:

To  
The Registrar

**FORM-II**

[See rule 14 (2)(c)]

**RECEIPT SLIP**

Receipt of the appeal filed in the Central Government Industrial Tribunal at ..... by  
 Sri/Smt/Kum..... working in/for..... of.....  
 residing at..... is hereby acknowledged.

For Registrar  
 Central Government  
 Industrial Tribunal

Date:

Seal:

**FORM-III**

[(See rules 23(2)(b) and 33 (1),(2), (3) and (4)]

[For the purpose of Chapter-III, Chapter-IV and Chapter-V]

**Nomination/Fresh Nomination/Modification of Nomination**

(Strike out the words not applicable)

Sl. No.	<b>Details of the employee:</b>	
1.	Name of employee in full	
2.	Universal Account Number(if available):	
3.	Sex	
4.	Religion	
5.	Whether unmarried/married/widow/widower	
6.	Department/Branch/Section where employed	
7.	Post held with Ticket No. or Serial No., if any	
8.	Date of appointment	
9.	Permanent address:	
	Village:	
	Post-Office:	
	Thana:	
	Sub-Division:	

	District:	
	State:	
	Pin-Code:	
	E-mail ID:	
	Mobile Number:	

**Part-I**  
(for the purpose of Gratuity)

To.....

.....  
(Give here name or description of the establishment with full address)

I, Shri/Shrimati/Kumari.....(Name in full here) whose particulars are given in the statement below, hereby nominate the person(s) mentioned below/ have acquired a family within the meaning of clause (33) of section 2 of the Code on Social Security, 2020 (36 of 2020) with effect from the .....(date here) in the manner indicated below and therefore nominate afresh the person(s) mentioned below to receive the gratuity payable after my death as also the gratuity standing to my credit in the event of my death before that amount has become payable, or having become payable has not been paid and direct that the said amount of gratuity shall be paid in proportion indicated against the name(s) of the nominee(s).

or

I, Shri/Shrimati/Kumari.....(Name in full here) whose particulars are given in the statement below, hereby give notice that the nomination filled by me on date ..... and recorded under your reference No.....dated..... shall stand modified in the following manner:-

*\*Strike out unnecessary portion.*

**Nominee(s)**

S.No.	Name in full with full address of nominee(s)	Relationship with the employee	Age of nominee	Proportion by which the gratuity will be shared
1.				
2.				
3.				
So on				

**Part-II**

(For the purpose of Chapter III of the Code)

**(For Employees' Provident Fund Scheme)**

I hereby nominate the person(s)/cancel the nomination made by me previously, if any, and nominate the person(s), mentioned below to receive the amount standing to my credit in Employees Provident Fund in the event of my death:-

S.No.	Name of the nominee (s)	Address	Nominee's relation with the member	Date of birth of nominee	Total amount or share of accumulation in Provident Fund to be paid to each nominee	If the nominee is minor, name and address of the guardian who may receive the amount during the minority of nominee

**(For Employees' Pension Scheme)**

I hereby nominate the person(s)/cancel the nomination made by me previously, if any, and nominate the person(s), mentioned below to receive pension in the event of my death\*:-

S.No.	Name of the nominee (s)	Address	Date of birth of nominee	Nominee's relation with the member, if any

\*In event of the member acquiring family, by way of spouse and /or eligible child, the above nomination for receiving pension shall stand cancelled.

I hereby nominate the following person for receiving the monthly widow pension in the event of my death without leaving any eligible family member for receiving pension:

S.No.	Name of the nominee (s)	Address	Date of birth of nominee	Nominee's relation with the member, if any

**Part-III**  
(for the purpose of Chapter IV of the Code)

I hereby nominate the person(s)/cancel the nomination made by me previously, if any, and nominate the person(s), mentioned below to receive any cash benefits under Chapter IV standing to my credit in the event of my death:-

S.No.	Name of the nominee (s)	Address	Nominee's relation with the member	Date of birth of nominee	Proportion by which the cash benefit will be shared

**DECLARATION**

1. I hereby certify that the person(s) mentioned is/are a member(s) of my family within the meaning of clause (33) of section 2 of the Code on Social Security, 2020 (36 of 2020).
2. I hereby declare that I have no family within the meaning of clause (33) of section 2 of the said Code.

- 3 (a) My father/mother/parents is/are not dependent on me.
- (b) My husband's father/mother/parents is/are not dependent on my husband.
4. I have excluded my husband from my family by a notice dated the..... to the competent authority in terms of clause (33) of section 2 of the said Code.
5. Nomination made herein invalidates my previous nomination.

**Manner of acquiring a “Family”**

(Here give details as to how a family was acquired, i.e., whether by marriage or parents being rendered dependent or through other process like adoption)

Place:

Date:

Signature/Thumb-impression of the Employee

**Certificate by the Employer**

Certified that the particulars of the above nomination have been verified and recorded in this establishment.

Employer's Reference No., if any

Signature of the employer/Officer authorised  
Designation

Date:  
establishment or

Name and address of the

rubber stamp thereof.

**Acknowledgement by the Employee**

Received the duplicate copy of nomination in **Form-III** filed by me and duly certified by the employer.

Date: .....

Signature of the Employee

**FORM-IV***[(See rule 34(1)]***Application for gratuity by an Employee/nominee/legal heir**  
*(Strike out the words not applicable)*

To,.....

(Give here name or description of the establishment with full address)

Sir/Madam,

I, .....(name of employee/nominee/legal heir) /nominee of late.....(Name of the employee)/ as a legal heir of late.....(Name of the employee), want to apply for payment of gratuity to which I am entitled under sub-section (1) of section 53 of the Code on Social Security, 2020 (36 of 2020) on account of-

(a) my superannuation/retirement/resignation after completion of not less than five years of continuous service/total disablement due to accident/total disablement due to disease/ on termination of contract period under fixed term employment with effect from the.....or;

(b) death of the aforesaid employee while in service/superannuation on.....after completion of.....years of service/total disablement of the aforesaid employee due to accident or disease while in service with effect from the..... or;

(c) death of aforesaid employee of your establishment while in service/superannuation on.....(date) without making any nomination after completion of .....years of service/total disablement of the aforesaid employee due to accident or disease while in service with effect from.....

Necessary particulars relating to my appointment are given in the statement below.

1. Name of employee in full, (if the gratuity is claimed by an employee)

- a. Marital status of employee(unmarried/married/widow/widower)
- b. Address in full of employee

or

2. Name of nominee/legal heir, (if the gratuity is claimed by nominee/legal heir)

- a. Name of Employee
- b. Marital status of nominee/legal heir(unmarried/married/widow/widower)
- c. Relationship of nominee/legal heir with the employee
- d. Address in full of nominee/legal heir
- e. Date of death and proof of death of the employee
- f. Reference No. of recorded nomination, if available

3. Department/Branch/Section where last employed
4. Post held by employee.
5. Date of appointment.
6. Date and cause of termination of service
7. Date of Death
8. Total period of service of the employee
9. Total wages last drawn by the employee.
10. Total gratuity payable to the employee/ share of gratuity claimed by a nominee/legal heir.
11. Payment may please be made by crossed bank cheque/credit in my bank account no.....

Yours faithfully,  
 Signature/Thumb-impression of the  
 applicant employee/nominee/legal heir.

Place:

Date:

**FORM-V**  
*[(See rule 34(2)]*  
**Notice for payment/rejecting claim of gratuity**  
*(Strike out the words not applicable)*

To,.....

.....  
 (Name and address of the applicant employee/nominee legal heir)

You are hereby informed that

(a) \*as required under sub-clause (ii) of clause (a) of sub-rule (2) of rule 34 of the Code on Social Security (Central) Rules, 2025, that your claim for payments of gratuity as indicated on your application in **Form-IV** under the said rules is not admissible for the reasons stated below:

Reasons (Here specify the reasons); or

(b) \*as required under sub-clause (i) of clause (a) of sub-rule (2) of rule 34 the Code on Social Security (Central) Rules, 2025 that a sum of Rs. ....(Rupees.....) is payable to you as gratuity/as your share of gratuity in terms of nomination made by .....on .....and.....recorded in this .....as a legal heir of.....an employee of this establishment.

2.\*Please call at .....on..... (Here specify place).....(date) at.....(time) for collecting your payment of gratuity crossed cheque.

3. Amount payable shall be sent to you through demand draft or shall be credited in your bank account as desired by you.

4. Brief statement of calculation

- a. Date of appointment.
- b. Date of termination/superannuation/resignation/ disablement/death.
- c. Total period of service of the employee concerned:  
.....years..... months.

(d) Wages last drawn:

(e) Proportion of the admissible gratuity payable in terms of nomination/as a legal heir:  
(f) Amount payable:

*\*strike out para, if not applicable*

Place:

Date:

Officer.

Signature of the Employer/Authorised

Name or description of establishment or  
rubber stamp thereof.

Copy to: (1)The Competent Authority.

(2) The Director General, Labour Bureau, Ministry of Labour and Employment, Chandigarh.

**FORM-VI**  
[(See rule 34(4)]

**Application for Direction  
Before the Competent Authority for Chapter V under the Code on Social Security, 2020**

Application No.

Date

BETWEEN

(Name in full of the applicant with full address)

AND

(Name in full of the employer concerned with full address)

The applicant is an employee of the above-mentioned employer/a nominee of late..... an employee of the above-mentioned employer/a legal heir of late..... and employee of the above-mentioned employer, and is entitled to payment of gratuity under section 53 of the Code on Social Security, 2020 (36 of 2020) on account of his own/aforsaid employee's superannuation on.....(date)/his own retirement/aforsaid employees' resignation on.....(date) completion of.....years of continuous service/his own/aforsaid employees' total disablement with effect from .....(date)due to accident/disease death of aforsaid employee on.....

2. The applicant submitted an application under rule..... of the Code on Social Security (Central) Rules, 2025 on the .....but the above-mentioned employer

refused to entertain it/issued a notice dated the ..... under clause ..... of sub-rule of rule ..... offering an amount of gratuity which is less than my due/issued a notice dated the ..... under clause ..... of sub-rule ..... of rule ..... rejecting my eligibility to payment of gratuity. The duplicate copy of the said notice is enclosed.

3. The applicant submits that there is a dispute on the matter (specify the dispute).
4. The applicant furnishes the necessary particulars in the annexure hereto and prays that the Competent Authority may be pleased to determine the amount of gratuity payable to the applicant and direct the above-mentioned employer to pay the same to the applicant.
5. The applicant declares that the particulars furnished in the annexure hereto are true and correct to the best of his knowledge and belief.

Place:

Date:

Signature/Thumb impression of the applicant.

#### **ANNEXURE**

1. Name in full of applicant with full address
2. Basis of claim (Death/Superannuation/Retirement/Resignation/Disablement of Employee/Completion of contract period under Fixed Term Employment)
3. Name and address in full of the employee
4. Marital status of the employee (unmarried.married/widow/widower)
5. Name and address in full of the employer
6. Department/Branch/Section where the employee was last employed (if known)
7. Post held by the employee with Ticket or Sl. No., if any (if known)
8. Date of appointment of the employee (if known)
9. Date and cause of termination of service of the employee (Superannuation / retirement / resignation  
/ disablement / death/Completion of contract period under fixed term employment)
10. Total period of service by the employee
11. Wages last drawn by the employee
12. If the employee is dead, date and cause thereof
13. Evidence/witness in support of death of the employee
14. If a nominee, No. and date of recording of nomination with the employer
15. Evidence/witness in support of being a legal heir, if a legal heir
16. Total gratuity payable to the employee (if known)
17. Percentage of gratuity payable to the applicant as nominee/legal heir
18. Amount of gratuity claimed by the applicant

Place:

Date:

Signature/Thumb-impression of the applicant

**FORM – VII**

*[(See rules 34 (5) and (8)]*

**Notice for Appearance before the Competent Authority/Summon**  
*(Strike out the words not applicable)*

To,  
 (Name and address of the employer/applicant)

Whereas Shri ..... an employee under you or a nominee(s) or legal heir(s) of Shri..... an employee under the above-mentioned employer, has/have filed an application under sub-rule (4) of rule 34 of the Code on Social Security(Central) Rules, 2025 alleging that----

(A copy of the said application is enclosed, if summon is issued then copy of application is not required)

Now, therefore, you are hereby called upon/summoned to appear before the Competent Authority at .....(place)either personally or through a person duly authorised in this behalf for the purpose of answering all material questions relating to the application on the ..... day of .....20..... at ..... 'O' clock in the forenoon/afternoon in support of/to answer the allegation; and as the day fixed for your appearance is appointed for final disposal of the application, you must be prepared to produce on that day all the witnesses upon whose evidence, and the documents upon which you intend to rely in support of your allegation/defence.

Take notice that in default of your appearance on the day before-mentioned, the application will be dismissed/heard and determined in your absence.

Whereas your attendance is required to give evidence or you are required to produce the documents mentioned in the list below, on behalf of ..... in the case arising out of the claim for gratuity by..... Form..... and referred to this Authority by an application under section 56 of the Code on Social Security, 2020 (36 of 2020), you are hereby summoned to appear personally before this Authority on the ..... day of .....20..... at ..... 'O'clock in the forenoon/afternoon and to bring with you for to send to this Authority) the said documents.

**List of documents-**

- 1.
- 2.
3. so on

Given under my hand and seal, this .....day of .....20.....

Competent Authority  
 under the Code on Social Security Code, 2020

Note: 1. Strike out the words and paragraphs not applicable.

2. The portion not applicable to be deleted.

3. The summons shall be issued in duplicate. The duplicate is to be signed and returned by the persons served before the date fixed.

4. In case the summons are issued only for producing a document and not to give evidence it will be sufficient compliance to the summons if the documents are caused to be produced before the Competent authority on the day and hour fixed for the purpose.

**FORM – VIII**  
*[(See rules 34(11) and (12)]*

**Notice for payment of gratuity as determined by Competent/Appellate Authority**  
*(Strike out the words not applicable)*

To,  
 (Name and address of employer)

Whereas Shri/Smt./Kumari..... an employee..... (address)under you/a nominee(s)/legal heir(s) of late ..... an employee under you, filed an application under section 56 of the Code on Social Security, 2020 (36 of 2020), before me; or

Whereas a notice was given to you on .....requiring you to make payment of Rs..... to Shri/Smt./Kumari.....as gratuity under the Code on Social Security, 2020 (36 of 2020).

And whereas the application was heard in your presence on.....and after the hearing have come to the finding that the said Shri/Smt./Kumari..... is entitled to a payment of Rs..... as gratuity under the Code on Social Security, 2020 (36 of 2020); or

Whereas you or the applicant went in appeal before the appellate authority, who has decided that an amount of Rs..... is due to be paid to Shri/Smt./Kumari.....as gratuity due under the Code on Social Security, 2020 (36 of 2020).

Now, therefore, I hereby direct you to pay the said sum of Rs. .....to Shri/Smt./Kumari ..... within thirty days of the receipt of this notice with an intimation thereof to me.

Given under my hand and seal, this .....day of.....20.....

Competent Authority  
 under the Code on Social Security Code, 2020

Copy to:

1. The Applicant- He is advised to contact the employer for collecting payment.
2. The Appellate Authority if applicable.

Note--- *(Strike out paragraphs if not applicable)*

**FORM – IX***[(See rule 34(13))]***Application for Recovery of Gratuity****Before the Competent Authority for Chapter V under the Code on Social Security, 2020**

Application No.

Date

BETWEEN

(Name in full of the applicant with full address)

AND

(Name in full of the employer/Trust/Insurer concerned with full address)

1. The applicant is an employee of the above-mentioned employer/a nominee of late.....

an employee of the above mentioned employer/a legal heir of late .....an employee of the above-mentioned employer, and you were pleased to direct the said employer in your notice dated the .....under sub-rule (11) or sub-rule (12) of rule 34 of Code on Social Security (Central) Rules, 2025 for payment of a sum of Rs..... as gratuity payable under the Code on Social Security, 2020 (36 of 2020).

2. The applicant submits that the said employer failed to pay the said amount of gratuity to me as directed by you although I approached him for payment.

3. The applicant therefore prays that a certificate may be issued under section 129 for recovery of the said sum of Rs. .....due to me as gratuity in terms of your direction.

Signature/Thumb-impression of applicant.

Place:

Date:

Note.—Strike out the words not applicable.

**FORM – X***[(See rule 36(1)(a), (d) and (f))]***Certificate of Medical Officer/Medical Practitioner for confinement/miscarriage/ Medical termination of pregnancy or tubectomy operation/ delivery of a child**

This is to certify that-

1. \*I examined.....wife/ daughter of ..... Woman employee in..... (Name of the establishment) on..... (Date) and found/ cannot discover that she is pregnant and is expected to be delivered of a child within (month and/days) from the above mentioned date or has undergone miscarriage/ Medical termination of pregnancy or tubectomy operation/has been delivered of a child on..... (Date) or is suffering from.....(date) from illness arising out of pregnancy or delivery or premature birth of a child or miscarriage/ Medical termination of pregnancy or tubectomy operation.

2. \*Smt..... wife/daughter of..... employed in..... (Name of the establishment) expired on .....before/during/ after confinement. The child died on.....or survives her.
3. \*I examined....wife/ daughter of....a woman employed in..... (Name of establishment) and found that she has been delivered of a child or has undergone miscarriage on..... (date).

\*Strike out unnecessary portion.

Signature and designation of  
Medical Officer/Medical Practitioner/ASHA/ANM/Gram Pradhan/Village Administrative  
Officer/  
Authorised Officer of the Municipality

Date.....

Definitions of "child" and "miscarriage" as in the Code on Social Security, 2020(36 of 2020).-

1. "Child" includes a still-born child.
2. "Miscarriage" means expulsion of the contents of a pregnant uterus at any period prior to or during the twenty-sixth week of pregnancy but does not include any miscarriage, the causing of which is punishable under the Indian Penal Code.

**FORM – XI**  
*[See rule 36(2)(a) and (c)]*

**(Notice of claim for maternity benefit and payment thereof under sections 62 and 63)**

To

..... (name of establishment)

**PART I**  
*[See Rule 36(2)(a)]*  
 Notice

I ..... (name of woman) wife or daughter of..... employed as..... at.....(name of establishment), hereby give notice that I expect to be confined within six weeks next following from the date of this notice or have given birth to a child on.....(date) and shall be absent from work from.....(date). I shall not work in any establishment during the period for which I receive maternity benefit.

2. For the purpose of section 63, I hereby nominate..... (Here enter name and address of the nominee) to receive maternity benefit and/ or any other amount due to me under the Code in case of my death.

Signature of an Attester in case  
woman

the woman is not able to sign  
and affix thumb impression.

Date.....

Signature or thumb impression of

**PART II**

[See rule 36(2)(c)]

**FORM OF RECEIPT OF MATERNITY BENEFIT**

I,....., the undersigned, a woman employee/ the nominee of..... woman employee or legal representative of..... woman employee deceased in.....(name of establishment) at..... in..... district received maternity benefit and/or other amount due under the Code on Social Security ,2020(36 of 2020) from the employer of the establishment referred to above, as detailed below:-

Rs..... being the first installment of maternity benefit paid on.....

Rs..... being the second installment of maternity benefit after delivery paid on.....

Rs..... being the medical bonus under section 64 of the Code paid on.....

Rs.....being the wages for the leave period from..... to..... mentioned under section 65.

\*My/ Her confinement/ miscarriage or Medical termination of pregnancy or tubectomy operation took place on.....or I/she fell ill because of pregnancy, delivery, premature birth of a child or miscarriage or Medical termination of pregnancy or tubectomy operation on..... In consequence I..... her nominee/legal representative has received the aforesaid amounts prescribed in sections 60, 64 and 65 of the Code on Social Security, 2020(36 of 2020).

Signature or thumb impression of.....

\*Woman employee or her nominee or legal representative

Signature of an Attester in case the woman is not able to sign  
and affixes thumb impression

Place:

Date:

\*Strike out unnecessary portion.

**Form XII**

[see rule 39(2)]

**Appeal under Section 68**

To

The Competent Authority

(Appointed under Chapter VI of Code on Social Security, 2020)

.....(Address)

Sir,

I, ..... The undersigned, woman employee of ....(name and full address of the establishment) have been wrongly deprived by the employer of maternity benefit or medical bonus or both or wrongly discharged or dismissed during or on account of absence from work in accordance with the provisions of Chapter VI of the Code on Social Security, 2020(36 of 2020) for the reasons attached hereto, prefer this appeal under sub-section (2) of section 68 and

request that the said employer be ordered to pay the above mentioned amount to me and/or set aside the order of discharge/dismissal. A copy of the order of the employer in this behalf is enclosed.

Signature or thumb impression of the Woman employee/  
nominee/ legal representative

Place.....

Date.....

Signature of an Attester in case the woman employee/  
nominee/ legal representative is

unable to sign and affixes thumb impression.

Full address of the woman employee /nominee/legal representative.

### **FORM – XIII-A**

*[See rule 40(1)(a)]*

#### **Complaint to the Inspector-cum-Facilitator**

To,

The Inspector-cum-Facilitator  
(under the Code on Social Security, 2020)

Sir,

I..... (Name of woman employee) employed in..... (name and full address of the establishment) or I....., (name), a person nominated under section 62 by or a legal representative of.....(name of woman employee) employed in.....(name and full address of the establishment) having fulfilled the conditions laid down in the Code on Social Security, 2020(36 of 2020) and the rules framed thereunder, am entitled to Rs..... being maternity benefit and/ or Rs..... being the medical bonus and/ or Rs..... being wages for leave due under section 65 but the same has been improperly withheld by the employer/discharged or dismissed during or on account of my/her absence from work in accordance with the provisions of Chapter VI of Code on Social Security, 2020(36 of 2020).

You are, therefore, requested to direct the employer to pay the amount to me and/or to set aside the discharge or dismissal done by the employer.

Signature or thumb impression of the Woman employee/  
nominee/ legal representative

Place.....

Date.....

Signature of an Attester in case the woman employee/  
nominee/ legal representative is

unable to sign and affixes thumb impression.

Full address of the woman employee/nominee/legal representative.

**FORM-XIII-B**

[See rule 40 (2) (b)]

**Appeal**

To,

The Appellate Authority,

(Appointed under the Code on Social Security, 2020)  
.....(Address)

Sir,

I....., the undersigned, woman employee/her legal heir/her representative or employer/his representative of..... (name and full address of the establishment) aggrieved by the order of Inspector-cum-Facilitator Shri..... hereby prefer this Appeal under sub-section (3) of section 72 in view of the facts mentioned in the memorandum and other documents filed herewith.

\*Denial by his order under sub-section (2) of section 72, the maternity benefit or other amount ..... (Nature of amount) to which..... (Name of woman employee) is entitled and/or refused to set aside discharge or dismissal of ..... (Name of woman employee) during or on account of absence from work in accordance with the provisions of Chapter VI of the Code on Social Security, 2020(36 of 2020)(*Strike out unnecessary portion*).

\*It is submitted that the ..... (Name of woman employee) is not entitled to the maternity benefit or the said amount and/or rightly discharged or dismissed hence the order of the Inspector-cum-Facilitator may be set aside.

*\*Strike out unnecessary portion.*

Signature or thumb impression of the Woman employee/Aggrieved person/Employer

Place.....

Date.....

.....  
Signature of an Attester in case the woman employee is  
not able to sign and affixes thumb impression.  
Full address of the nominee/legal representative

**FORM – XIV**

[See rule 41(4)]

**(Abstract for the Maternity Benefit, and the rules made under the Code on Social Security, 2020).**

1. No employer shall knowingly employ a woman during the six weeks immediately following the day of her delivery/miscarriage/Medical termination of pregnancy and no woman shall work in any establishment during the said period.

2. No pregnant woman shall, on a request being made by her in this behalf, be required by her employer to do during the period of one month immediately preceding the period of six weeks before the date of her expected delivery and also for any period during this period of six weeks for which she does not avail of leave of absence, any work which is of an arduous nature or which involves long hours of standing, or which in any way is likely to interfere with her pregnancy or the normal development of the foetus, or is likely to cause her miscarriage or otherwise to adversely affect her health.

3. (a) Subject to the provisions of the Code, every woman who has actually worked in an establishment of the employer from whom she claims maternity benefit for a period of not less than eighty days, including the days during which she was laid off, shall be entitled to, and her employer shall be liable for, the payment of maternity benefit at the rate of her average daily wages, or **the minimum rate of wage fixed or revised under the Code on Wages, 2019 (29 of 2019) or two hundred rupees a day**, whichever is higher, for the period of her actual absence not exceeding six weeks immediately preceding the day of delivery and the remaining period immediately following that day:

=

Provided that where a woman dies during the period for which maternity benefit is payable, to her, the benefit shall be payable only for the days up to and including the day of her death. However, where the woman having been delivered of a child, dies during her delivery or during the remaining period of maternity benefit leaving behind in either case the child, the employer shall be liable for the payment of maternity benefit for the entire period of maternity benefit following the day of her delivery but if the child also dies during the said period, then, for the days up to and including the day of the death of the child.

(b) The amount of maternity benefit for the period preceding the date of her expected delivery shall be paid in advance by the employer to the woman on production of a certificate in **Form-X** stating that she is pregnant and is expected to be delivered of a child within six weeks of the date of production of the certificate, and the amount due for the subsequent period shall be paid by the employer to the woman within forty-eight hours of production of the certificate in **Form-X** stating that she has been delivered of a child or production of a certified extract from a Birth Register maintained under the provisions of any law for the time being in force.

4. (a) Any woman employed in an establishment and entitled to maternity benefit under the provisions of the Code may give notice in writing in **Form-XI** to her employer, stating that her maternity benefit and any other amount to which she may be entitled under the Code may be paid to her or to such person as she may nominate in the notice and that she will not work in any establishment during the period for which she receives maternity benefit.

(b) In the case of a woman who is pregnant, such notice shall state the date from which she will be absent from work, not being a date earlier than six weeks from the date of her expected delivery.

(c) Any woman who has not given the notice when she was pregnant may give such notice as soon as possible after the delivery.

(d) On receipt of the notice, the employer shall permit such woman to absent herself from establishment until the expiry of the remaining period of maternity benefit after the day of her delivery.

5. (a) Every woman entitled to maternity benefit under the Code shall also be entitled to receive from her employer a medical bonus of rupees three thousand and five hundred, if no pre-natal, confinement and post-natal care is provided for by the employer free of charge. The medical bonus shall be paid along with the second installment of the maternity benefit.

(b) In case of miscarriage/medical termination of pregnancy, a woman shall, on production of a certificate in **Form-X** be entitled to leave with wages at the rate of maternity benefit, for a period of six weeks immediately following the day of her miscarriage. The wages shall be paid within 48 hours of production of the certificate in **Form-X**.

(c) A woman suffering from illness arising out of pregnancy, delivery, premature birth of child or miscarriage/ medical termination of pregnancy or tubectomy operation shall, on production of a certificate in **Form-X**, be entitled, in addition to the period of absence allowed to her on account of maternity or miscarriage/ medical termination of pregnancy or tubectomy operation, as the case may be, to leave with wages at the rate of maternity benefit for a maximum period of one month. The wages for the leave period shall be paid within 48 hours of the expiry of that period.

6. Every woman delivered of a child who returns to duty after such delivery shall, in addition to the interval for rest allowed to her, be allowed in the course of her daily work two breaks of 15 minutes' duration for nursing the child until the child attains the age of fifteen months. An extra sufficient period, depending upon the distance to be covered, shall be allowed for the purpose of the journey to and from the creche or the place where the children are left by women while on duty, provided that such extra period shall be upto 15 minutes.

7. (1) When a woman absents herself from work in accordance with the provisions of the Code, it shall be unlawful for her employer to discharge or dismiss her during or on account of such absence or to give notice of discharge or dismissal on such a day that the notice will expire during such absence, or to vary to her disadvantage any of the conditions of her service.

(2) (a) The discharge or dismissal of a woman at any time during her pregnancy, if the woman but for which discharge or dismissal would have been entitled to maternity benefit or medical bonus shall not have the effect of depriving her of the maternity benefit or medical bonus:

Provided that where the dismissal is for one or more of the following acts, the employer may, by order in writing communicate to the woman, deprive her of the maternity benefit or medical bonus or both—

- (i) wilful destruction of employer's goods or property;
- (ii) assaulting any superior or co-employee at the place of work;
- (iii) criminal offence involving moral turpitude resulting in conviction in a Court of law;
- (iv) theft, fraud, or dishonesty in connection with the employer's business or property; and
- (v) wilful non-observance of safety measures or rules on the subject or wilful interference with safety devices or with fire-fighting equipment.

(b) Any woman deprived of maternity benefit or medical bonus or both, may within sixty days from the date on which the order of such deprivation is communicated to her, appeal in **Form-XII** to the Competent Authority and his decision on such appeal whether the woman should or should not be deprived of maternity benefit or medical bonus or both, shall be final.

8. If a woman works in any establishment after she has been permitted by her employer to absent herself under the provisions of the Code, she shall forfeit her claim to the maternity benefit for such period.

9. (1) Any woman claiming the maternity benefit or any other amount to which she is entitled under the Code and any person claiming that payment due has been improperly withheld may make complaint to the Inspector-cum-Facilitators in writing in **Form-XIII-A**.

(2) The Inspector-cum-Facilitators may, on his own motion or on receipt of a complaint in **Form-XIII-A**, make an inquiry or cause an enquiry to be made and if satisfied that payment has been wrongfully withheld, may direct the payment to be made in accordance with his orders.

(3) Any person aggrieved by the decision of the Inspector-cum-Facilitator may, within, thirty days from the date on which such decision is communicated to such person, appeal in **Form-XIII-B** to the Authority prescribed by the appropriate Government.

(4) The decision of Authority where an appeal has been preferred to him or of the Inspector-cum-Facilitator where no such appeal has been preferred, shall be final.

10. (a) The employer shall supply to every woman employed by him at her request free of cost copies of **Forms X, XI, XII, XIII-A and XIII-B**.

(b) The failure to submit a notice, appeal or complaint in the prescribed form shall not affect the right of a woman entitled to receive maternity benefit or any other amount due under the Code. Where a notice, appeal or complaint has been received in a form other than the prescribed form, the authority concerned shall within fifteen days of the receipt of such notice, appeal or complaint, require the woman to submit the notice, appeal or complaint, as the case may be in the prescribed form.

11. (a) (1) The employer of the establishment in which women are employed shall prepare and maintain a register of women employees in **Form-XXII** and shall enter therein particulars of all women employees in the establishment.

(2) All entries in the register of women employees shall be made in ink and maintained up-to-date and it shall always be available for inspection by the Inspector-cum-Facilitator during working hours.

(b) The employer to which the Code applies, on or before the 1<sup>st</sup> day of February in each year, upload a unified annual return in **Form-XXIII** online on the web portal of the Central Government in the Ministry of Labour and Employment, giving information as to the particulars specified, in respect of the preceding year:

Provided that during inspection, the Inspector-cum-Facilitator may require the production of accounts, books, register and other documents maintained in electronic form or otherwise.

Explanation.— The expression “electronic form” shall have the same meaning as assigned to it in clause (r) of section 2 of the Information Technology Act, 2000 (21 of 2000).

**FORM – XV***[See rule 42(1)(a) and (b)]***Information for commencement or modification in respect of building or other construction work by the employer**

1. Name and address (permanent) of the establishment.	
2. Name of the employer and address details	
3. Name and address/ location of place where the building or other construction is proposed to be carried on.	
4. Name, designation and address of the authorised Person along with contact details	
5. Correspondence address for the proposed building or other construction work	
6. Nature of proposed construction work	
7. Date of commencement of work(in case construction has started)	
8. Approximate duration of work	
9. Details of any change /modifications in the proposed construction work	

**Declaration**

I/we hereby intimate that the building or other construction work (name of work) having registration number ..... dated ..... is likely to commence or is likely to modify with effect from (date)/ [on (date)].

Signature and Seal of  
employer

Name:  
Date:  
Place:  
Mobile Number:

E-mail (if any):

## FORM – XVI

[See rule 42 (2)(b)]

**Format for Self- assessment of Cess for building or other construction work to be furnished by employer**

1.	Name and address (permanent) of the establishment.		
2.	Name of the employer and address details		
3.	Name and address or location of place where the building or other construction work is proposed to be carried on.		
4.	Name, designation and address of the authorised Person along with contact details		
5.	Correspondence address for the proposed building or other construction work		
6.	Nature of proposed construction work		
7.	Date of commencement of work(in case construction has started)		
8.	Approximate duration of work		
9.	Total proposed area of construction work		
10.	Total estimated cost of the construction based on the rates of (PWD or CPWD or RERA or some other rates, as the case may be) along with documents (original) as per Rule 42.		
11	Total estimated cost of construction as certified by chartered engineer		
12	Amount of provisional cess		%age of total estimated cost of the construction as notified by the Central Government
			Total estimated cess (in Rs.)
13	Advance cess paid, along with details (at the time of approval of the Project or before the commencement of the construction work) or deduction at source		
14	Details of cess paid (when duration of the proposed construction work is more than one year)		
	Sl No	Year	Amount (in Rs.)
	14.1	1 <sup>st</sup> year	
	14.2	2 <sup>nd</sup> Year	
	14.3	3 <sup>rd</sup> Year	
15	Total amount of the cess paid (Sl.No. 13 + 14)		

### Declaration

1. I/We hereby declare that the particulars given above are true to the best of my/our knowledge and belief and I/We hereby declare that nothing has been concealed or any fact has been mis-represented in the above calculation made by me/us.
2. I/We hereby declare that I/We am/are quite aware of the penal provisions of the Code on Social Security, 2020(36 of 2020) and if in future anything mentioned in the above self-assessment of cess amount, is found to be incorrect or inappropriate or any incidence of hiding the facts or under calculation of cess amount is found, punitive action may be taken against me/us.

Signature and seal of  
employer

Name:

Date:

Place:

Mobile Number:

E-mail (if any):

**Certified by Chartered Engineer**

**Along with his registration number, duly stamped.**

### FORM- XVII

[See rules 42 (2) (e) and 42(5)(a)(b)(c)]

#### Notice for stoppage or reduction of Building or Other Construction Work

1.	Name of Establishment		
2.	Registration number of Establishment		
3.	Address of establishment		
4.	Date of commencement of work	DD MM YYYY	
5.	Approximate proposed period of work	DD MM YYYY	
6.	Date of stoppage or reduction of the building or other construction work		
7.	Total estimated cost of the construction based on the rates of (PWD or CPWD or RERA or some other rates, as the case may be) along with documents (original) as per Rule 42.		
8	Total incurred cost of the construction work		
9	Total amount of cess payable	%age of total incurred cost of the construction as notified by the Central Government	Total cess payable (in Rs.)
10	Advance cess paid, along with details (at the time of approval of the Project or before the		

	commencement of the construction work) /deduction at source, if any		
11	Details of cess paid (when duration of the proposed construction work was more than one year)		
	Sl. No.	Year	Amount (in Rs.)
	11.1	1 <sup>st</sup> year	
	11.2	2 <sup>nd</sup> Year	
	11.3	3 <sup>rd</sup> Year	
12	Total amount of the cess paid (Sl.No. 10 + Sl.No 11)		
13.	Amount of outstanding cess (Sl.No. 9 – Sl.No.12)		
14	Proof of payment of outstanding cess, if applicable		
15.	Amount of overpaid cess, if applicable		
16.	In case overpaid, details of the bank account in which excess amount is to be refunded		
17	Remarks, if any		

### Declaration

1. I/We hereby declare that the particulars given above are true to the best of my/our knowledge and belief and I/We hereby declare that nothing has been concealed or any fact has been mis-represented in the above calculation made by me/us.
2. I/We hereby declare that I/We am/are quite aware of the penal provisions of the Code on Social Security, 2020(36 of 2020) and if in future anything mentioned in the above self-assessment of cess amount, is found to be incorrect or inappropriate or any incidence of hiding the facts or under calculation of cess amount is found, punitive action may be taken against me/us.

Signature and seal of  
employer

Name:  
Date:  
Place:  
Mobile Number:

E-mail (if any):

**Certified by Chartered Engineer**

**Along with his registration number, duly stamped.**

## FORM- XVIII

[See rules 42 (2) (f) and 42(4) (a), (c) and (e)]

## Return on completion of building or other construction work submitted by employer

1.	Name and address (permanent) of the establishment		
2.	Name of the employer and address details		
3.	Name and address/ location of place where the building or other construction is proposed to be carried on		
4.	Name, designation and address of the authorised Person along with contact details		
5.	Correspondence address for the proposed building or other construction work		
6.	Nature of proposed construction work		
7.	Date of commencement of work(in case construction has started)		
8.	Date of completion of work		
9.	Duration of work		
10.	Total completed area of construction work		
11.	Total estimated cost of the construction based on the rates of (PWD or CPWD or RERA or some other rates, as the case may be) along with documents (original) as per Rule 42		
12.	Total incurred cost of the construction work		
13.	Total amount of cess payable		%age of total incurred cost of the construction as notified by the Central Government
			Total cess payable (in Rs.)
14.	Advance cess paid, along with details (at the time of approval of the Project or before the commencement of the construction work) /deduction at source, if any		
15.	Details of cess paid (when duration of the proposed construction work is more than one year)		
	Sl. No.	Year	Amount (in Rs.)
	15.1	1 <sup>st</sup> year	
	15.2	2 <sup>nd</sup> Year	
	15.3	3 <sup>rd</sup> Year	
16.	Total amount of the cess paid (Sl. No. 14 + Sl. No. 15)		
17.	Amount of outstanding cess (Sl. No. 13 – Sl. No.16)		
18.	Proof of payment of outstanding cess, if any		
19.	Amount of overpaid cess, if applicable		
20.	In case overpaid, details of the bank account in which excess amount is to be refunded		
21.	Remarks, if any		

**Declaration**

1. I/We hereby declare that the particulars given above are true to the best of my/our knowledge and belief and I/We hereby declare that nothing has been concealed or any fact has been misrepresented in the above calculation made by me/us.
2. I/We hereby declare that I/We am/are quite aware of the penal provisions of the Code on Social Security, 2020 and if in future anything mentioned in the above self-assessment of cess amount, is found to be incorrect or inappropriate or any incidence of hiding the facts or under calculation of cess amount is found, punitive action may be taken against me/us.

Signature and seal of  
employer

Name:

Date:

Place:

Mobile Number:

E-mail (if any):

**Certified by Chartered Engineer**

**Along with his registration number, duly stamped.**

## FORM – XIX

*(See rule 45(1) of the Code on Social Security(Central) Rules, 2025 and section 105 of the Code on Social Security, 2020)*

### Proforma for appeal before the Appellate Authority against Order of assessment or Order imposing penalty

1	Name and address (permanent) of the establishment.		
2	Name of the employer and address details		
3	Name and address/ location of place where the building or other construction is proposed to be carried on.		
4	Name, designation and address of the authorised Person along with contact details		
5	Correspondence address for the proposed building or other construction work		
6	Nature of proposed construction work		
7	Date of commencement of work(in case construction has started)		
8	Date of completion of work		
9	Duration of work		
10	Total completed area of construction work		
11	Total estimated cost of the construction based on the rates of (PWD or CPWD or RERA or some other rates, as the case may be) along with documents (original) as per Rule 42.		
12	Total incurred cost of the construction work		
13	Total amount of cess payable		%age of total incurred cost of the construction as notified by the Central Government
			Total cess payable (in Rs.)
14	Advance cess paid, along with details (at the time of approval of the Project or before the commencement of the construction work) /deduction at source, if any		
15	Details of cess paid (when duration of the proposed construction work is more than one year)		
	Sl.No.	Year	Amount (in Rs.)
	15.1	1 <sup>st</sup> year	
	15.2	2 <sup>nd</sup> Year	
	15.3	3 <sup>rd</sup> Year	
16	Total amount of the cess paid (Sl. No. 14 + Sl. No. 15)		
17	Amount of outstanding cess (Sl. No. 13 – Sl. No.16)		
18	Proof of payment of outstanding Cess, if any		
19	Amount of overpaid cess, if applicable		

20	Amount of cess assessed by the Assessing Officer	
21	Amount of outstanding cess to be paid by the employer	
22	Amount of penalty for non-payment of cess imposed / outstanding cess claimed by the assessing officer.	
23	Ground for appeal with supporting documents	
24	Remarks, if any	

### Declaration

1. I/We hereby declare that the particulars given above are true to the best of my/our knowledge and belief and I/We hereby declare that nothing has been concealed or any fact has been mis-represented in the above calculation made by me/us.
2. I/We hereby declare that I/We am/are quite aware of the penal provisions of the Code on Social Security, 2020 and if in future anything mentioned in the above self-assessment of cess amount, is found to be incorrect or inappropriate or any incidence of hiding the facts or under calculation of cess amount is found, punitive action may be taken against me/us.

Signature and seal of  
employer

Name:  
Date:  
Place:  
Mobile Number:  
E-mail (if any):

**FORM – XX***[See rule 50(3)(a)]***Format for self- assessment of contribution by aggregators of gig workers or platform workers****( to be submitted by 30<sup>th</sup> June of the current year in which the contribution is payable. )**

1	Registration number (LIN) of Aggregator
2	Name of the Aggregator and address/ location of Aggregator
3	Name and address of the authorised person along with contact details
4	Number of gig workers or platform workers engaged with the Aggregator as on opening day of the current financial year, i.e. 1 <sup>st</sup> day of April in the year in which contribution is payable.
5	Annual turnover of such aggregator of the preceding year
6	Provisional contribution assessment (tick whichever is applicable) -
6.1	% of the annual turnover as notified under sub-section (4) of section 114 for the preceding year
6.2	5% of amount paid or payable to gig workers and platform workers, by the aggregator during the preceding year. =
7	Amount of contribution payable (in Rs.)
8	Payment of provisional contribution as assessed above.
9	Details of the provisional payment
10	Remarks, if any

Note: For this purpose, the annual turnover of an aggregator shall not include any tax, levy and cess paid or payable to the Central Government.

**Declaration**

I/We hereby declare that the particulars given above are true to the best of my/our knowledge and belief and I/We hereby declare that nothing has been concealed or any fact has been misrepresented in the above calculation made by me/us.

Signature of authorised person  
Along with seal and stamp

Name:

Date:

Place:

Mobile Number:

E-mail (if any):

**FORM – XXI***[See rule 50 (3)(b) and (c)]*

**Format for return to be submitted by Aggregators of gig workers or platform workers ( to be submitted by 31<sup>st</sup> October, of the current year in which the contribution is payable. )**

1	Registration number (LIN) of Aggregator		
2	Name of the aggregator and address/ location of aggregator		
3	Name and address of the authorised person along with contact details		
4	Number of gig workers or platform workers engaged with the aggregator as on opening day of the current financial year, i.e. 1 <sup>st</sup> day of April in the year in which contribution is payable.		
5	Annual turnover of such aggregator of the preceding year		
6	Final contribution assessment after audited statement of account		(Amount in Rs.)
6.1	% of the annual turnover as per notification under sub-section (4) of section 114 for the preceding year		
6.2	5% of the liability of the aggregator to gig workers and platform workers		
7	Amount of contribution payable (in Rs.)		
8	Amount paid as provisional contribution based on self-assessment.		
9	Details of the provisional payment (along with receipt)		
10	Amount of outstanding contribution to be paid (Sl. No 7- Sl.No. 8)		
11	Proof of payment of outstanding contribution, if any		
12	Amount of excess paid contribution, if any		
13	In case excess paid, details of the bank account in which excess amount is to be refunded		
14	Remarks, if any		

Note: For this purpose, the annual turnover of an aggregator shall not include any tax, levy and cess paid or payable to the Central Government.

**Declaration**

I/We hereby declare that the particulars given above are true to the best of my/our knowledge and belief and I/We hereby declare that nothing has been concealed or any fact has been misrepresented in the above calculation made by me/us.

Signature of authorised person  
Along with seal and stamp

Name:  
Date:  
Place:  
Mobile Number:  
E-mail (if any):

**FORM – XXII**  
*[(See rule 54(1)(a))]*

**REGISTER OF WOMEN EMPLOYEES**

1. Name of establishment
2. Name of woman and her father's (or, if married, husband's) name.
3. Date of appointment.
4. Nature of work.
5. Dates with month and year in which she is employed, laid off and not employed.

Month	No. of days employed	No. of days laid off	No. of days not employed	Remarks
a	b	c	d	e

6. Date on which the woman gives notice under section 62.
7. Date of discharge/dismissal, if any.
8. Date of production of proof of pregnancy under section 62.
9. Date of birth of child.
10. Date of production of proof of delivery/miscarriage/medical termination of pregnancy/ tubectomy operation /death / adoption of child.
11. Date of production of proof of illness referred to in section 65.
12. Date with the amount of maternity benefit paid in advance of expected delivery.
13. Date with the amount of subsequent payment of maternity benefit.
14. Date with the amount of bonus, if paid, under section 64.
15. Date with the amount of wages paid on account of leave under sub-section (1) and (3) of section 65.
16. Date with the amount of wages paid on account of leave under sub-section (2) of section 65 and period of leave granted.
17. Name of the person nominated by the woman under section 62.
18. If the woman dies, the date of her death, the name of the person to whom maternity benefits and/or other amount was paid, the amount thereof, and the date of payment.
19. If the woman dies and the child survives, the name of the person to whom the amount of maternity benefit was paid on behalf of the child and the period for which it was paid.
20. Signature of the employer of the establishment authenticating the entries in the register of women employees.
21. Remarks column for the use of the Inspector-cum-Facilitator.

**FORM XXIII***[(See rule 54(5)(a)and(b)]***ANNUAL RETURN****FOR THE YEAR .....ENDING 31<sup>st</sup>December.**

**Single annual integrated return to be filed online under the Occupational Safety, Health and Working Conditions Code, 2020(37 of 2020), the Code on Industrial Relations, 2020(35 of 2020), the Code on Social Security, 2020(36 of 2020), and the Code on Wages, 2019(29 of 2019) and the rules made there under.**

**Instructions to fill up the annual return**

1. This return is to be filled-up and furnished on or before 1<sup>st</sup> February every year.
2. The return has three parts i.e. Part-I to be filled up by all establishments.
3. Part-II to be filled-up by the establishments who are a mine only.
4. The term establishment and mines shall have the same meaning as under the respective Codes.
5. Part-III is to be submitted by the principal employer on Shram Suvidha Portal.

**Applicable to All Establishments - Part-I****A. General Information:**

Sl. No.			Instructions for filling the column
1.	Labour Identification Number		EPFO, ESIC, MCA, MoLE (LIN)
2.	Period of the Return	From - To -	Period should be calendar year
3.	Name of the Establishment		
4.	Email ID (employer)		
5.	Telephone No. (employer)		
6.	Mobile number (employer)		
7.	Premise name		
8.	Sub-locality		
9.	District		
10.	State		
11.	Pin code		
12.	Geo Co-ordinates		
<b>B(a).</b>	<b>Hours of Work in a day</b>		
<b>B(b).</b>	<b>Number of shifts number of hours in a shift</b>		

C. Details of Manpower Deployed									
Details		Directly employed				Employed through Contractor			Grand Total
Skill Category		Highly Skilled	Skilled	Semi-Skilled	Un-Skilled	Highly Skilled	Skilled	Semi-Skilled	Un-Skilled
(i) Maximum No. of employees employed in the establishment in any day during the year	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T
(ii) Average Number of employees employed in the establishment during the year	No. to be indicated	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T
(iii) Maximum number of Migrant Worker during the year (Section 59 of OSH Code)	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T	M/F/T
(iv) Number of fixed term employee engaged	M/F/T	M/F/T	M/F/T	M/F/T					

D. Details of contractors engaged in the establishment:		
Sl. No.	Name with LIN of the Contractor	No. of Contract Labour Engaged

E. Details of various health and welfare amenities provided.			
Sl. No.	Nature of various welfare amenities provided	Statutory (specify the statute)	Instructions for filling
1.	Whether facility of Canteen provided (as per section 24(v) of Occupational safety, health and working conditions Code, 2020)	Tick yes or no in the box and not applicable	Applicable to all establishments wherein hundred or more worker including contract labour were ordinarily employed
2.	Crèches(as per section 67 of Code on Social Security, 2020 and Section 24 of the Occupational safety, health and working conditions Code, 2020)	Tick yes or no in the box and not applicable	Applicable to all establishments where fifty or more workers are employed
2a	If 2 above is not given then whether Crèches allowance under rule 39 of the Code on Social Security(Central) rules, 2025 given.	Tick yes or no in the box and not applicable	Reference rule 39 of the Code on Social Security (Central) Rules, 2025.

3.	Ambulance Room(as per section 24(2)(i) of Occupational safety, health and working conditions Code, 2020)	Tick yes or no in the box and not applicable	Applicable to mine, building or other construction work wherein more than five hundred workers are ordinarily employed
4.	Safety Committee (as per Section 22(1) of Occupational safety, health and working conditions Code, 2020.	Tick yes or no in the box and not applicable	Applicable to establishments and factories employing 500 workers or more, factory carrying on hazardous process and BoCW employing 250 workers or more, and mines employing 100 or more workers.
5.	Safety Officer (as per Section 22(2) of Occupational safety, health and working conditions Code, 2020)	No. of safety officers Appointed	In case of mine 100 or more workers and <b>in case of Dock Work 500 or more workers</b> and in case of BOCW 250 or more workers are ordinarily employed.
6.	Qualified medical practitioner (as per section 12 (2) of Occupational safety, health and working conditions Code, 2020.	No. of qualified medical practitioner appointed.	There is no specification for minimum number of qualified medical practitioner employed in establishment. However, this detail is required to have data on occupational health.

<b>F. The Industrial Relations:</b>				<b>Instructions for filling</b>
1.	Is the works committee has been functioning (section 3 of Code on Industrial Relations, 2020)	Yes/No and not applicable	Industrial establishment in which 100 or more workers are employed	
(a)	Date of its constitution.			
2.	Whether the Grievance Redressal Committee constituted (Section 4 of Code on Industrial Relations, 2020)	Yes/No and not applicable	Industrial establishment employing 20 or more workers	
3.	Number of registered Unions in the establishments.			
4.	Whether any negotiating union exist (Section 14 of Code on Industrial Relations, 2020)	Yes/No		
5.	Whether any negotiating council is constituted (Section 14 of Code on Industrial Relations, 2020)	Yes/No		
6.	Number of workers discharged/dismissed, retrenched or whose services were terminated during the year:			
-	<b>Dismissed</b>	<b>Retrenched</b>	<b>Discharged / Terminated or Removed</b>	<b>Grand Total</b>

7. Man-days lost during the year on account of				
Sl. No.	Reasons	Period / Date	No. of man-days lost	=
(a)	Strike			
(b)	Lockout			

8. Details of retrenchment / lay off				
Sl. No.	No. of persons retrenched during the period	Details of payment paid to retrenched employees	No. of workers laid off during the period	No. of man-days lost due to lay-off

**G. Details pertaining to maternity benefit:**

No. of female employees	No. of female employees availed maternity leave	No. of female employees paid medical bonus	No. of deduction of wages, if any made from female employees

**H. Details of payment of bonus:**

Sl. No.	No. of employees covered under the Bonus provision	Total amount of bonus actually paid	Date on which the bonus paid

**I. Details of accidents, dangerous occurrence and notifiable diseases:**

Sl. No.	Total number of accidents by which a person injured is prevented from working for a period of 48 hours or more as per Section 10 of the Occupational safety, health and working conditions Code, 2020.	Total number of fatal accidents and names of the deceased as per Section 10 of the Occupational safety, health and working conditions Code, 2020.	Total number of Dangerous Occurrences as defined under Section 11 of the Occupational safety, health and working conditions Code, 2020.	Total number of cases of notifiable diseases specified in Third Schedule of the Occupational safety, health and working conditions Code, 2020 along with the details of affected persons

J. Mandays and Production Lost due to accidents / dangerous occurrence			
Sl. No.	Accident/Dangerous Occurrence	Man days lost	Production Lost

## Part II (For Mines)

General information		
1.	Establishment Name	
2.	Name of Company/ Name of Owner	
3.	Type of organization (drop down)	PSU Central/ PSU State/ Private/
4.	Type of ownership (drop down)	Firm/Association/Individual/Partnership/Company
5.	Type of Mineral (drop down)	Coal/Metal/Oil
6.	Name of Mineral	
7.	Type of Mine (drop down)	Belowground/ Opencast/ Aboveground/Mixed/OffShore/OnShore
8.	Date of opening	To be filled for first time
9.	Mine Code	To be filled for first time
10.	Date of closing (if any)	NA/ Calendar to be given
11.	Date of reopening (if any)	NA/ Calendar to be given
12.	Depth of working in mts.	Maximum Depth: _____ Minimum Depth: _____

**B. Statutory personnel employed in the mine (as on 31<sup>st</sup> December)**

Sl. No.	Designation as per Code	Number of Statutory Persons required	Number of Statutory Persons employed
1.			

### C. Method of Working vis-a-vis safety parameters

1	Name of Method (Specify the name) (as per drop down menu)		
2	Quantity of mineral Produced in Cu.m./Tonne		
3	Quantity of Waste/overburden removed in Cu.m./Tonne		
4	Stage of Working (as per drop down menu)	Development/Extraction/Mixed	
5	Permissible Void in Cu.m.		For extraction stage

6	Actual Void in Cu.m.		For extraction stage
7	Area of overhang		For extraction stage
8	Maximum inflammable gas released in Cu. Meter per ton of coal produced		For Development stage
9	Overall pit slope		For Opencast mines
	Individual entry for each pit		
10	Overall dump slope		For Opencast mines
	Individual entry for each dump		
11	Area of fire in Sq. m.		
12	Length of embankment required to be provided against the water body		
13	Length of embankment provided against the water body		
14	Length of fencing required/provided as per statute		
15	No. of opening required to be sealed in case of abandoned mines:		
16	No. of openings sealed in case of abandoned mines:		
17	Number of mock drills conducted and date of same with coverage of employees		
18	No. of Oil/gas wells: under drilling/ under production/ under work over (as per drop down menu)		For Oil and gas mines
19	No. of wells where production discontinued		For Oil and gas mines
20	If yes to pt. 19 above, action taken		
21	Action taken in respect of wells where production has been discontinued		For Oil and gas mines

22	Maximum quantity of explosive used in any day (in Kgs.)		For all types of mine
23	Whether building or structures not belonging to owner lies within danger zone?	Yes/No/NA	For Coal &metalliferous Mines
24	Aggregate HP/KW of machineries installed/deployed in the mine for the year		For all types of mine

**D. Medical examinations - Initial/Periodical (IME/PME):**  
**During the year, total number of persons including contractual workers:**

Particulars	Total No. of Persons
Undergone IME	
Undergone PME	
Declared medically temporary unfit	
Given alternate Employment due to Medical unfitness	
Terminated on account of being medically unfit	

**E. Details of vocational training imparted:**

**During the year, total number of persons including contractual workers:**

Particulars	Total No. of persons
Imparted basic vocational training	
Imparted refresher training	
Imparted special training	

**F. Details of accident, dangerous occurrence and occupational diseases :**

**(1) Details of accidents and dangerous occurrences:**

Sl. No.	Date of accidents/ dangerous occurrences	No. of persons killed	No. of persons received serious bodily injury	Number of persons injured (Excluding serious bodily injury) and thereby prevented from working for a period of 48 hours or more	Nature of occurrence	Man days lost
1.						

**(2) Details of Occupational diseases:**

Sl. No	Notified Disease	No. of cases
1		

**G. Details of safety management plan:**

**(a) Safety management plan prepared: (Yes/No/NA)**

- b. Date of Submission : Date
- c. Last date of review of Safety Management Plan: Date

(d) Principal Hazards Identified:

Sl. no.	List of Principal hazards identified	Principal hazard Mitigation date	Principal hazard not mitigated till 31 <sup>st</sup> December	Reasons for failure to mitigate the same
1.				

**H. Mines rescue station: (For belowground mines only)**

**I. For mine: (to be filled by mine owner)**

- i. Address of the rescue station with geo-coordinates serving the mines;
- ii. Distance of the rescue station from mine opening; ----- (in KM)
- iii. Whether mine rescue station has been established by the mine or not? (Yes/No)

**Mines rescue station: (For belowground mines only)****(For rescue station)**

For mine rescue station (To be filled by the superintendent, rescue station)

- i. Name of the owner of mine where MRS stationed:
- ii. Address of MRS:
- iii. Name of the Superintendent :
- iv. Details of the mine served by the rescue station:

Sl. No.	Name of the Mines	Distance of the Mine from MRS (in Kms)

- v. Details of personnel deployed at rescue station;

Sl. No.	Designation as per Code	Number of statutory persons required	Number of statutory persons employed

- vi. Details of equipment/apparatus

Sl. No.	Type of equipment/apparatus required	Numbers of equipment/apparatus available

- vi. Particulars of emergency attended:

Sl.No.	Name of the mine	Nature of emergency	Response time (time taken by rescue services to attend the emergency)	Time taken for rescue &recovery	Action taken

- vii. Additional Information :

- a. Number of rescue rooms :
- b. Number of rescue trained persons required :
- c. Number of rescue trained person available :
- d. Whether canteen facility exist or not? ( Yes/No):

Certified that the tables are duly filled in and information and figures given in all the tables are correct to the best of my knowledge.

Signature of employer/occupier/Owner/Agent/Manager

Place:

Dated:

**PART III**Annual return period ending 31<sup>st</sup> December

(to be submitted by the principal employer on Shram Suvidha Portal)

1. Name of the principal employer:
2. Name of the establishment:
3. Registration number (LIN) of the establishment:
4. Details of the Contractors, wages paid, etc.:

Sl. No.	Month	Name and address of the contractors	LIN of the contractor	Name of the work	Maximum number of contract worker employed	Amount paid against wage bill (if applicable) to the contractor (including EPF, ESIC, Bonus etc.)	Date of payment of wage bill (if applicable)	Amount of the wages paid directly to the contract labour by Principal Employer (in case the contractor fails to pay)	Date of payment of wages paid directly to the contract labour by Principal Employer (in case the contractor fails to pay)	Remarks

**Signature of the principal employer****Date:**

**FORM-XXIV**  
*[See rule 55 (1)]*

**Notice to the employer for an offence committed under the provisions of the Code for the first time for compounding of offences under sub-section (1) of section 138**

**Notice No. ....****Date:**

On the basis of records and documents produced before me, the undersigned has reasons to believe that you, being the employer of the establishment..... (Registration No.....), have committed an offence for the violation of provision of the Code or the Schemes or the Rules or the Regulations framed thereunder as per the details given below:-

**PART – I**

1.	Name of the person:	
2.	Name and Address of the establishment :	
3.	Registration No. of the establishment:	
4.	Particulars of the offence:	
5.	Provisions of the Code/Scheme/Rules/Regulations under which the offence is committed:	
6.	Compounding amount required to be paid towards composition of the offence:	
7.	Name and details of account for depositing the amount specified in serial no. 6:	

**PART –II**

In view of the above, you have an option to pay the entire amount mentioned in serial no. 6 in Part-I within fifteen days from the date of issue of this notice and return the application duly filled in Part – III of this notice.

In case the said amount is not paid within the specified time, necessary action for filing of prosecution shall be initiated without giving any further opportunity in this regard.

(Signature)  
(Name and designation of Officer)

**Date:**

**Place:**

**To:**

.....(Employer/Establishment)  
.....(Name and registration number)  
.....(Address)

**PART – III**  
*[See rule 55 (2)]*

**Application under sub-section (4) of section 138 for compounding of offence**

**Ref: Notice No.....**

**Date:**

The undersigned has deposited the entire amount as specified in serial 6 of Part-I and the details of payment are given below with a request to compound the offences mentioned in Part-I.

8. Details of the compounding amount deposited (Copy of electronically generated receipt to be attached):

9. Details of the prosecution, if filed for the violation of above-mentioned offences may be given:

10. Whether the offence is first offence or the applicant had committed any other offence prior to this offence, if committed, then, full details of the offence:

11. Any other information which the applicant desires to provide:

**Signature of the applicant**  
**(Name and Designation)**

**Date:**

**Place:**

**To:**

.....(Compounding Officer)

.....(Name of the Office)

.....(Address)

**PART – IV**  
*[See rule 55 (3)]*

**Composition Certificate**

**Ref: Notice No.....**

**Date:**

This is to certify that the offence under sub-section ..... of section 133 in respect of which Notice No. Dated: \_\_\_\_\_ was issued to Sh..... (Applicant), the employer of ..... (name and registration number of establishment) has been compounded on account of remission of full amount of Rs ..... (Rupees \_\_\_\_\_) towards the composition of offences to the satisfaction of the said notice.

(Signature)  
**Name and Designation of the Officer**

**Date:**

**Place:**

**To:**

.....(Employer/Establishment)

.....(Name and registration number)

.....(Address)

**FORM-XXV**

[See rule 57(3)(b)]

**Form for reporting vacancies to career centres**  
(Separate forms to be used for each type of posts)

1	<p><b>Particulars of the employer:</b></p> <p>Name:  Address with pin code:  Telephone No. :  Mobile No.:  Email address :  Name and Type of Establishment  (Central Government, State Government, PSU,  Autonomous, Private, etc)  Registration No of establishment under the Code:  Economic activity details:</p>	
2.	<p><b>Particulars of the indenting officer:</b></p> <p>Name:  Designation:  Telephone No. :  Mobile No.:  Email address :</p>	
3.	<p><b>Particulars of vacancy(ies):</b></p> <p>a. Designation/nomenclature of the vacancy(ies) to be filled  b. Description of duties of the post    (job role/functional role)</p>	

	c. Qualifications/Skills required (educational, technical, experience)	Essential	Desirable/Preferable
	i. Educational qualifications ii. Technical qualifications iii. Skills iv. Experience		
	d. Age limits, if any  ( Age as on last date of application)		
	(e) Preferences (such as ex-servicemen, persons with disabilities, women, etc) if any		
	(f) duration of employment (i) 3-6 months (ii) 6-12 months (iii) 12 months and more		Number of posts
4	<b>Whether there is any obligation for arrangement for giving reservation/ preference to any category of persons such as Scheduled Castes (SCs), Scheduled Tribes (STs), Economically Weaker Sections (EWSs), Other Backward Classes (OBCs), Ex-serviceman and persons with disabilities (pwd) , etc, in filling up the vacancies:</b> Yes/No ( if yes, give the number of vacancies to be filled by such categories of persons as detailed below)		
	Category		Number of vacancies to be filled
	(a) Scheduled Caste (b) Scheduled Tribe (c)OBC (d)EWS (e) Ex-Serviceman (f) Persons with disabilities (pwd) (g) women (h) Others(specify)	Total	*By Priority candidates *(Applicable for Central Government vacancies)
6.	<b>Pay and Allowances:</b> For Government vacancies: Mention pay level/pay scale of the post with basic pay/pay per month with other details, if any. For others: Mention minimum total emoluments per month with other details, if any.		
7.	Place of work ( Name of the town/village and district, pin code ,etc. in which it is situated)		
8.	Mode of application(email, online, in writing, etc) and last date for receipt of applications.		

9.	Particulars of officer to whom the applications be sent/candidates should approach (Mention Name, designation, email id, address , telephone No., website address in case of online)	
10	Mode of recruitment {Through career centre, placement agency , self-management, any other mode(specify) }	
11	Would like to obtain list of eligible candidates registered with Career Centre	Yes/No
12	Any other relevant information	

Signature, Name and Designation of authorised signatory of establishment/ employer with seal and date

(For Official Use- to be filled by Career Centre)

13	Name, address, email id of the Career Centre	
14	Date of receipt of Vacancies	
15	NIC Code of the establishment/	
16	NCO Code of the post	
17	Unique Vacancy ID(number)	

Signature

Name & Designation of Authorised Signatory  
of Career Centre with seal & date

**NOTE:**

1. Career Centre to which the vacancies are reported, would provide a unique vacancy reporting number for the vacancy reported and convey it to the employer in writing, through email or digitally or through any other such media immediately but in any case not later than seven working days from the date of receipt of reporting of vacancies in north-eastern States and three working days in other States.
2. An employer, if advertises that vacancy in any media or makes recruitment through any agency or any other mode, may invariably quote that unique vacancy reporting number in that advertisement or recruitment process.
3. Any change in the particulars already furnished to the Career Centre, shall be reported in writing or through valid official email or digitally (including through a portal) as the case may be, to the appropriate Career Centre.

**FORM-XXVI**

[See rule 57(6)]

**Form EIR (Employment Information Return)****Yearly Return to be submitted to the Career Centre (Regional) for the Year ended.....**

The following information is required to be submitted under the Code on Social Security, 2020 (Chapter XIII – Employment Information and Monitoring).

Name and address of the employer		
Whether – Head Office		
Branch Office		
Type of Establishment (Public /Private Sector)		
Nature of business/principal activity		
<b>Establishment Registration No. under the Code</b>		
<b>1. (a) EMPLOYMENT</b>		
Total number of <i>manpower</i> of <i>establishment</i> including working <i>proprietors/partners/contingent</i> paid and contractual workers, out-sourced workers excluding part-time workers and apprentices. (The figures should include every person whose wage or salary <i>is paid</i> ).		
Category	On the last working day of the previous Year	On the last working day of the Year under report
Men		
Women		
Other (Transgender)		
<b>TOTAL :</b> PWD(persons with disabilities) out of above total		

**2. Number of vacancies\* occurred and reported to career centre during the year and the number of vacancies filled during the year**

Occurred	Reported		Filled	Source (career centre/ NCS Portal/ Govt. Recruiting Agencies/ Private Placement Organisations/ others)
	career centre (Regional)	career centre (Central)		
1	2	3	4	5

\*As per the provisions of the Code on Social Security, 2020 (Chapter XIII) and rules made thereunder.

### 3. MANPOWER SHORTAGES:

Vacancies/posts remained unfilled because of shortage of suitable applicants.

Name of the occupation or designation of the post	Number of unfilled vacancies/posts		
	Skill/ qualifications (educational / technical/ experience) prescribed	Essential	Desirable
1	2	3	4

(Please list any other occupations also for which this establishment had any difficulty in obtaining suitable applicants recently.)

### 4. Estimated Manpower Requirement by Occupational Classification during the next financial year (Please give below the number of employees in each occupation separately).

Occupation	Number of employees				
Description	<u>Men</u>	Women	<u>Others</u> (trans-gender)	<u>Total</u>	PWD (persons with disabilities) out of total
1	2	3	4	5	6
*					
Total :					

\* In the column(description) -Use exact terms such as Engineer (Mechanical),Assistant Director(Metallurgist);Research Officer (Economist);Supervisor (Tailoring),Inspector(Sanitary), Superintendent (Office) , Manager(Sales), Manager(Accounts), Executive(Marketing), Data Entry Operator.....so on.

Signature, Name and Designation of Authorised Signatory  
of establishment/ employer with seal and date

To

The Career Centre,  
.....

Note:- 1. This return is to be rendered to the Career Centre (Regional) within 30 days after the end of the *financial year* concerned by establishments/employers vide their obligation under the Code on Social Security, 2020( Chapter XIII-Employment Information and Monitoring).

2. The main purpose in obtaining the information from employers is to know (i) the vacancies/employment opportunities available; (ii) type of personnel who are in short supply; and (iii) future job opportunities for providing vocational guidance to the jobseekers and connecting them with the employers. This is helpful in ascertaining the skill needs also. Employers too will be able to call on the Career Centres for getting suitable candidates as per their requirements.

### FORM-XXVII

[See rule 60(1)]  
Application for Compensation by Employee

To

The Competent authority for Employee's Compensation.

Applicant residing at

Versus

Opposite Party residing at

It is hereby submitted that:-

(1) The applicant, an employee employed by (a contractor with) the opposite party on the \_\_\_ day of \_\_\_ 20\_\_\_ received personal injury by accident arising out of and in the course of his employment. The cause of the injury was (here insert briefly in ordinary language the cause of the injury)

(2) The applicant sustained the following injuries namely:--

(3) The monthly wages of the applicant amount to Rs. \_\_\_. The applicant is over/under the age of 15 years.

(4) (a) Notice of the accident was served on the \_\_\_ day of \_\_\_  
(b) Notice was served as soon as practicable.  
(c) Notice of the accident was not served (in due time) by reason of.

(5) The applicant is accordingly entitled to receive:--

(a) half monthly payment of Rs. \_\_\_ from the \_\_\_ 20 \_\_\_ to \_\_\_  
(b) a lump sum payment of Rs. \_\_\_

(6) The applicant has taken the following steps to secure a settlement by agreement, namely,-  
\_\_\_ but has proved impossible to settle the question in dispute because .

\*You are therefore requested to determine the following questions in dispute, namely: --

- (a)Whether the applicant is an employee within the meaning of the Code;
- (b)Whether the accident arose out of or in the course of the applicant's employment;
- (c)Whether the amount of compensation claimed is due, or any part of that amount;
- (d)Whether the opposite party is liable to pay such compensation as is due;
- (e)etc., (as required)

Date 20.

Applicant

\* Strike out the clauses which are not applicable.

### **FORM-XXVIII**

[See rule 60(2)]

Application for order to Deposit Compensation

To

The Competent authority for Employee's Compensation

Applicant Residing at

Versus

Opposite Party Residing at

It is hereby submitted that: --

(1)An employee employed by(a contractor with)the opposite party on the \_\_\_\_\_ day of \_\_\_, 20\_\_ received personal injury by accident arising out of and in the course of employment resulting in his death on the day \_\_\_ of \_\_\_ 20 \_\_\_\_\_. The cause of injury was (here insert briefly in ordinary language the cause of the injury)\_\_\_.

(2)The applicant(s) is/are dependant(s) of the deceased Employee being his\_\_.

(3)The monthly wages of the deceased amount to Rs. \_\_\_. The deceased was over/under the age of 15 years at the time of his death.

\*(4)(a) Notice of the accident was served on the \_\_\_ day of \_\_\_.

(b)Notice was served as soon as practicable.

(c)Notice of the accident was not served (in due time) by reason of \_\_\_.

(5)The deceased before his death received as compensation the total sum of Rs. \_\_\_\_\_. The applicant(s) is/are accordingly entitled to receive a lump sum payment of Rs. \_\_\_\_\_

You are, therefore, requested to award to the applicant the said compensation or any other compensation to which he may be entitled.

Dated:

Applicant.

\* Strike out the clauses which are not applicable.

**FORM-XXIX**

[See rule 62(1)(a)]

Whereas a claim for compensation has been made by ..... (applicant) against.....and the said applicant has claimed that he is entitled to file an application under clause (b) or (c) of sub-section (1) of section 92 of the Chapter VII under the Code on Social Security, 2020;

And whereas the undersigned is satisfied that the said applicant is entitled to file the aforesaid claim;

Now, therefore, the competent authority for Employees Compensation...../Government of..... is hereby given notice that the undersigned proposes to settle the claim of the applicant as provided under the Code.

Dated:

Competent authority

**FORM-XXX**

[See rule 63(1)]

To

.....

Sir,

The report about an accident which occurred on.....at.....(here enter details of premises) and which resulted in death/disablement of the employee is furnished as given below :—

1. (a) Name of the employee ----- Sex ----- Age -----  
 (b) Monthly wages  
 (c) Nature of employment  
 (d) Name of the employer  
 (e) Full postal address of the employee/dependants (local and permanent both).  
 (f) Full postal address of the factory/establishment where its registered office is located.

2. The circumstances leading to death/disablement of the employee :—

- (a) Time of the accident
- (b) Place where the accident occurred
- (c) Manner in which deceased was/were employed at that time
- (d) Cause of the accident

3. The amount of money deposited by the employer with the competent authority under section 81.
4. (a) Details of compensation paid, if any  
(b) Particulars of money invested for the benefit of dependants of deceased employee.
5. Documents forwarded (in original) as under :—
  - (a) Death certificate
  - (b) Disablement certificate from the competent medical authority
  - (c) Receipt for Deposit of Compensation by the employer
  - (d) Statement of Disbursement
  - (e) Receipt of compensation from the employee/dependants
  - (f) Memorandum of Agreement, if any

[F. No. R-11011/03/2020-SS-II]

ASHUTOSH A.T. PEDNEKAR, Jt. Secy.