

**MINISTRY OF LABOUR AND EMPLOYMENT**  
**NOTIFICATION**

New Delhi, the 30th December, 2025

**G.S.R. 936(E).**—Whereas, subsequent to the enactment of the Code on Wages, 2019 (29 of 2019) (in short the said Code) by Parliament, the draft Code on Wages (Central) Rules, 2020 were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) vide Notification number G.S.R. 432(E), dated 7th July, 2020 inviting objections and suggestions as required under section 67 of the said Code;

And whereas, vide notification number S.O. 4604 (E), dated 18th December 2020 and S.O. 5322 (E), dated 21st November, 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 force;

And whereas, in view of the provisions relating to constitution of Central Advisory Board were brought into force on 18th December, 2020, the Code on Wages (Central Advisory Board) Rules, 2021 were published separately on 1st March, 2021;

Now therefore, the following draft rules, which the Central Government proposes to make in exercise of the powers conferred by section 67 of the Code on Wages, 2019 (29 of 2019) read with section 24 of the General Clauses Act, 1897 (10 of 1897) and in supersession of the –

- (i) The Payment of Wages (Procedure) Rules, 1937;
- (ii) The Payment of Wages (Nomination) Rules, 2009;
- (iii) The Minimum Wages (Central) Rules, 1950;
- (iv) The Minimum Wages (Central Advisory Board) Rules, 2011;
- (v) The Ease of Compliance to Maintain Register under various Labour Laws Rules, 2017 to the extent these rules are made in exercise of the powers conferred by section 13 of the Equal Remuneration Act, 1976 (25 of 1976), section 29 and section 30 of the Minimum Wages Act, 1948 (11 of 1948) and section 26 of the Payment of Wages Act, 1936 (4 of 1936) and applicable accordingly;
- (vi) The Payment of Bonus Rules, 1975;
- (vii) The Equal Remuneration Rules, 1976; and
- (viii) The Central Advisory Committee on Equal Remuneration Rules, 1991;
- (ix) The Payment of Wages (Procedure) Application to Scheduled employments Rules, 1962;
- (x) The Payment of Wages (Mines) Rules, 1956;
- (xi) The Payment of Undisbursed Wages (Mines) Rules, 1989;
- (xii) The Payment of Wages (Air Transport Services) Rules, 1968;
- (xiii) The Payment of Undisbursed Wages (Air Transport Services) Rules, 1988;

(xiv) The Payment of Wages (Railways) Rules, 1938;

(xv) The Payment of Wages (Deductions for National Defence Fund and Defence Savings Scheme) Rules, 1972;

(xvi) The Payment of Wages (Manner of Recovery of excess Deductions) Rules, 1966;

(xvii) The Code on Wages (Central Advisory Board) Rules, 2021; and

(xviii) The Code on Wages (Central Advisory Board) Amendment Rules, 2025;

made by the Central Government in exercise of the powers conferred by the Payment of Wages Act, 1936 (4 of 1936), the Minimum Wages Act, 1948 (11 of 1948), the Payment of Bonus Act, 1965 (21 of 1965) and the Equal Remuneration Act, 1976 (25 of 1976), as the case may be, which are repealed by section 69 of the said Code on Wages, 2019 (29 of 2019), except as respects things done or omitted to be done before such supersession, are hereby notified, as required by sub-section (1) of said section 67, 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 date 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 Nitesh Bhasin, Under Secretary (wagecell@nic.in), Government of India, Ministry of Labour and Employment, Shram Shakti Bhawan, Rafi Marg, New Delhi-110001;

Objections and suggestions, which may be received from any person with respect to the said draft notification 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 Wages (Central) Rules, 2025.

(2) They extend to the whole of India.

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

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

- a. “authority” means the authority appointed by the Central Government under sub-section (1) of section 45;
- b. “appellate authority” means the appellate authority appointed by the Central Government under sub-section (1) of section 49;
- c. “appeal” means an appeal under sub-section (1) of section 49;
- d. “Code” means the Code on Wages, 2019 (29 of 2019);

- e. "committee" means a committee appointed by the Central Government under clause (a) of sub-section (1) of section 8;
- f. "day" means a period of 24 hours beginning at mid-night;

(g) "family" means all or any of the following relatives of an employee namely:—

- (a) a spouse;
- (b) a minor legitimate or adopted child dependent upon the employee ;
- (c) a child who is wholly dependent on the earnings of the employee, and who is—
  - (i) receiving education, till he attains the age of twenty-one years; and
  - (ii) an unmarried daughter;
- (d) a child who is infirm by reason of any physical or mental abnormality or injury and is wholly dependent on the earnings of the employee, so long as the infirmity continues;
- (e) dependent parents (including father-in-law and mother-in-law of a woman employee), whose income from all sources does not exceed such income as may be specified by the Central Government from time to time;

(h) "Form" means a form appended to these rules;

(i) "highly skilled occupation" means an occupation which calls in its performance a specific level of perfection and required competence acquired through intensive technical or professional training or practical occupational experience for a considerable period and also requires of an employee to assume full responsibility for his judgment or decision involved in the execution of such occupation;

(j) "Inspector-cum-Facilitator" means a person appointed by the Central Government, by notification under sub-section (1) of section 51;

(k) "Geographical Area" means, the areas notified as such by the Central Government from time to time.

(l) "registered trade union" means a trade union registered under The Industrial Relations Code, 2020 (35 of 2020);

(m) "Schedule" means a Schedule annexed to these rules;

(n) "section" means a section of the Code;

(o) "semi-skilled occupation" means an occupation which in its performance requires the application of skill gained by the experience on job which is capable of being applied under the supervision or guidance of a skilled employee and includes supervision over the unskilled occupation;

(p) "skilled occupation" means an occupation which involves skill and competence in its performance through experience on the job or through training as an apprentice in a technical or vocational institute and the performance of which calls for initiating and judgment;

(q) "unskilled occupation" means an occupation which in its performance requires the application of simply the operating experience and involves no further skills.

(2) Words and expressions used in these rules and not defined but defined in the Code shall have the meanings respectively assigned to them under the Code.

## CHAPTER II

### Minimum Wages

**3. Manner of calculating the minimum rate of wages.**—(1) For the purposes of sub-section (5) of section 6, the minimum rate of wages shall be fixed on the day basis keeping in view the following criteria, namely:-

- (i) the standard working class family which includes a spouse and two children apart from the earning employee; an equivalent of three adult consumption units;
- (ii) a net intake of 2700 calories per day per consumption unit;
- (iii) 66 meters cloth per year per standard working class family;
- (iv) housing rent expenditure to constitute 10 per cent of food and clothing expenditure;
- (v) fuel, electricity and other miscellaneous items of expenditure to constitute 20 percent of minimum wage; and
- (vi) expenditure for children education, medical requirement, recreation and expenditure on contingencies to constitute 25 percent of minimum wage;

(2) When the rate of wages for a day is fixed, then, such amount shall be divided by eight for fixing the rate of wages for an hour and multiplied by twenty six for fixing the rate of wages for a month and in such division and multiplication the factors of one-half and more than one-half shall be rounded as next figure and the factors less than one-half shall be ignored. In case of a five day working week, the hourly rate of minimum wages so calculated shall be used to derive the minimum wages for the day.

**4. Norms for fixation of minimum rate of wages.**—(1) While fixing the minimum rates of wages under section 6, the Central Government shall take into account the following:

- (i) geographical area,
- (ii) experience in the area of employment, and
- (iii) level of skill required for working under the categories of unskilled, semi-skilled, skilled and highly skilled.

Provided that the Central Government shall not fix minimum wages and allowances of Central Government employees under this Code.

(2) The Central Government shall constitute a technical committee for the purpose of advising the Central Government in respect of skill categorization of occupation, arduousness of work, hazardous occupations or processes and underground work and like other categorization, which shall consist of the following members, namely:-

- i. Director General of Employment, Ministry of Labour and Employment, Government of India- Chairperson;
- ii. Joint Secretary in-charge of Wage Division in the Ministry of Labour and Employment, Government of India, - Member;
- iii. Chief Labour Commissioner (Central) - Member;
- iv. Joint Secretary in-charge of skill development in the Ministry of Skill Development and Entrepreneurship, Government of India, - Member;
- v. Two technical experts in wage determination as nominated by the Central Government -Members;
- vi. Two representatives each of employers and employees who are experts in the area of skill development; and - Members

(vii) Director/ Deputy Secretary in the Wage Division in the Ministry of Labour and Employment, Government of India, - Member Secretary.

(3) The Central Government may, on the advice of the technical committee referred to in sub-rule (2), by notification update Schedule E in respect of categorization of occupations into unskilled, semi-skilled, skilled and highly skilled by modifying, adding, or deleting any entry in respect of occupations specified in Schedule E.

(4) The technical committee referred in sub-rule (2) shall while advising the Central Government under sub-rule (3) take into account, to the possible extent, the national classification of occupation or national skills qualification framework or other similar framework for the time being formulated to identify occupations.

**5. Interval for revision of variable dearness allowance.**—The cost of living allowance and the cash value of the concession in respect of essential commodities at concession rate shall be computed once before 1<sup>st</sup> April and then before 1<sup>st</sup> October in every year to revise the variable dearness allowance payable to the employees on the minimum wages considering the Average Consumer Price Index Number for Industrial Workers published by the Labour Bureau, Ministry of Labour and Employment, Government of India.

**6. Number of hours of work which shall constitute a normal working day.**—(1) The number of hours of work which shall constitute a normal working day inclusive of one or more specified intervals shall be as per general or special order, issued from time to time.

(2) The period of work of an employee shall be so arranged that inclusive of the intervals of rest, the spread over shall not exceed the number of hours as per general or special order, issued from time to time.

**7. Weekly day of rest.**—(1) Subject to the provisions of this rule, an employee shall be allowed rest of one day or more than one day as the case may be, every week (hereinafter referred to as “the rest days”) which in case of six day week shall ordinarily be Sunday and in case less of than six day week shall include Saturday and Sunday, but the employer may fix any other days of the week as the rest days for any employee or class of employees.

Provided that in a six-day working week or less than six days working week, as the case may be, the remaining days of the week shall be paid rest days for such employees.

Provided that an employee shall be entitled for the rest days under this sub-rule if he has worked under the same employer in case of six-day week for a continuous period of not less than six days and in case of less than six day working week for a continuous period of the stipulated number of working days as the case may be.

Provided further that the employee shall be informed of the days fixed as the rest days and of any subsequent change in the rest days before the change is effected, by display of a notice to that effect at a conspicuous place in the place of employment.

*Explanation.*— For the purpose of computation of the continuous period of not less than six days or the stipulated number of working days in a week specified in the second proviso to this sub-rule,

- (a) any day on which an employee is required to attend for work but is given only an allowance for attendance and is not provided with work,
- (b) any day on which an employee is laid off on payment of compensation under the Industrial Relations Code, 2020 (35 of 2020), and
- (c) any leave or holiday, with or without pay, granted by the employer to an employee in the period of six days or during the stipulated number of working days of a week as the case may be, immediately preceding the rest days,

shall be deemed to be days on which the employee has worked.

(2) Any such employee shall not be required or allowed to work on the rest day unless he has or will have a substituted rest day for a whole day on one of the working days in a week immediately before or after the rest day:

Provided that no substitution shall be made which will result in the employee working for more than ten days consecutively without a rest day for a whole day.

(3) Where in accordance with the foregoing provisions of this rule, any employee works on a rest day and has been given a substituted rest day on any one of the working days before or after the rest day, the rest day shall, for the purpose of calculating the weekly hours of work, be included in the week in which the substituted rest day occurs.

(4) An employee shall be granted, for rest day, wages calculated at the rate applicable to the next preceding day; and where he works on the rest day and has been given a substituted rest day, then, he shall be paid wages for the rest day on which he worked, at the overtime rate and wages for the substituted rest day at the rate applicable to the next preceding day:

Provided that in case of six-day week where—

- i. the minimum rate of wages of the employee as notified under the Code has been worked out by dividing the minimum monthly rate of wages by twenty-six; or
- ii. the actual daily rate of wages of the employee has been worked out by dividing the monthly rate of wages by twenty-six and such actual daily rate of wages is not less than the notified minimum daily rate of wages of the employee,

then, no wages for the rest day shall be payable; and

- iii. the employee works on the rest day and has been given a substituted rest day, then, he shall be paid, only for the rest day on which he worked, an amount equal to the wages payable to him at the overtime rate;

and, if any dispute arises whether the daily rate of wages has been worked out in accordance with the provisions of this proviso, the Chief Labour Commissioner (Central) or the Deputy Chief Labour Commissioner (Central) having territorial jurisdiction may, on application made to him in this behalf, decide the same, after giving an opportunity to the parties concerned to make written representations.

Provided further that in case of an employee governed by a piece-rate system, he shall be paid wages for the rest day on which he works, at the overtime rate and wages for the substituted rest day at the rate applicable to the next preceding day.

*Explanation.*—In this sub-rule ‘next preceding day’ means the last day on which the employee has worked, which precedes the rest day or the substituted rest day, as the case may be; and where the substituted rest day falls on a day immediately after the rest day, the next preceding day means the last day on which the employee has worked, which precedes the rest day.

(5) The provisions of this rule shall not operate to the prejudice of more favourable terms, if any, to which an employee may be, entitled under any other law or under the terms of any award, agreement or contract of service, and in such a case, the employee shall be entitled only to more favourable terms aforesaid.

*Explanation.*—For the purposes of this rule, ‘week’ shall mean a period of seven days beginning at midnight on Saturday night.

**8. Night shifts.**—Where an employee in an employment works on a shift which extends beyond midnight, then, -

- a. a rest day for the whole day for the purposes of rule 7 shall, in this case means a period of twenty-four consecutive hours beginning from the time when his shift ends; and
- b. the following day in such a case shall be deemed to be the period of twenty-four hours beginning from the time when such shift ends, and the hours after midnight during which such employee was engaged in work shall be counted towards the previous day.

**9. The extent and conditions for the purposes of sub-section (2) of section 13.**—In case of employees-

- a. engaged in any emergency which could not have been foreseen or prevented;
- b. engaged in work of the nature of preparatory or complementary work which must necessarily be carried on outside the limits laid down for the general working in the employment concerned;
- c. whose employment is essentially intermittent;
- d. engaged in any work which for technical reasons has to be completed before the duty is over; and
- e. engaged in a work which could not be carried on except at times dependent on the irregular action of natural forces,

the number of hours of work which shall constitute a normal working day inclusive of one or more specified intervals and the spread over of the hours of work of the employee may exceed the number of hours as specified by general or special order, issued from time to time, under Rule 6.

**10. Longer wage period.**—The longer wage period for the purposes of minimum rate of wages under section 14 shall be by the month.

### CHAPTER III

#### Floor Wages

**11. Manner of fixing floor wage.**—(1) The Central Advisory Board referred to in sub-section (1) of section 42 (hereinafter referred to as the Board) shall be consulted by the Central Government for the purpose of fixing the floor wage under sub-section (1) of section 9, taking into account the minimum living standard including the food, clothing, housing and any other factors considered appropriate by the Central Government from time to time of the standard working class family as specified in clause (i) of sub-rule (1) of rule 3.

(2) The advice of the Board obtained in consultation under sub-rule (1) shall be circulated by the Central Government to all State Governments for consultation with them.

(3) The advice of the Board referred to in sub-rule (2) and the views of the State Governments received in consultation referred to in that sub-rule shall be considered before fixing the floor wage under sub-rule (1).

(4) The Central Government may revise the floor wage fixed under sub-rule (1) ordinarily at an interval not exceeding five years and undertake adjustment for variations in the cost of living periodically in consultation with the Board.

#### CHAPTER IV Payment of Wages

**12. Circumstances under clause (ii) of the proviso to section 10.**—An employee shall not be entitled to receive wages for a full normal working day under section 10, if he is not entitled to receive such wage under any other labour law for the time being in force.

**13. Recovery under sub-section (4) of section 18.**—Where the total deductions authorized under sub-section (2) of section 18 exceed fifty per cent. of the wages of an employee, the excess shall be carried forward and recovered from the wages of succeeding wage period or wage periods, as the case may be, in such installments so that the recovery in any month shall not exceed the fifty per cent. of the wages of the employee in that month.

**14. The authority under sub-section (1) of section 19.**— The Deputy Chief Labour Commissioner (Central) having jurisdiction over the place of work of the employee concerned shall be the authority for the purposes of sub-section (1) of section 19.

**15. The manner of exhibiting the notice under sub-section (2) of section 19.**— A notice referred to in sub-section (2) of section 19 shall be displayed in physical form or electronically in Hindi, English and local language at the conspicuous places in the premises of the work place in which the employment is carried on, so that every concerned employee would be able easily to read the contents of the notice and a copy of the notice shall be sent electronically or by registered post to the Inspector-cum-Facilitator having jurisdiction.

**16. The procedure under sub-section (3) of section 19.**—The employer shall give an intimation electronically or in writing specifying therein the detailed particulars for obtaining the approval of the imposition of fine to the Deputy Chief Labour Commissioner (Central) referred to in rule 14 who shall, before granting or refusing the approval, give opportunity of being heard to the employee and the employer concerned and shall dispose of the matter within Thirty days from the date of receiving such intimation, failing which it shall be deemed to be approved.

**17. Intimation of deduction.**—(1)Where an employer makes any deduction in pursuance of the proviso to sub-section (2) of section 20, he shall make intimation electronically or by registered post of such deduction to the Inspector-cum-Facilitator having jurisdiction within Ten days from the date of such deduction explaining therein the reason of such deduction.

(2) The Inspector-cum-Facilitator shall, after receiving intimation under sub-rule (1), examine such intimation and if he finds that the explanation given therein is in contravention of any provision of the Code or the rules made there under, he shall initiate appropriate action under the Code against the employer within thirty days from the date of receipt of such intimation.

**18. Procedure for deduction under sub-section (2) of section 21.**—Any employer desiring to make deduction for damages or loss under sub-section (1) of section 21 from the wages of an employee shall,-

- i. explain to the employee in writing the value of damage or loss of goods expressly entrusted to the employee for custody or for loss of money for which

he is required to account and how such damages or loss is directly attributable to the neglect or default of the employee; and

ii. give the employee an opportunity to submit any explanation and thereafter, deduction for any damages or loss, if made, shall be intimated to the employee within fifteen days from the date of such deduction.

**19. Conditions regarding recovery of advance under section 23.**-The recovery of,-

- i. advances of money given to an employee after the employment begins under clause (b) of section 23; or
- ii. advances of wages to an employee not already earned under clause (c) of section 23,

as the case may be, shall be made by the employer from the wages of the concerned employee in installments determined by the employer, so as any or all installments in a wage period, shall not exceed fifty per cent. of the wages of the employee subject to the ceiling specified in rule 13 in that wage period and the particulars of such recovery shall be recorded in the register maintained in Form-IV.

**20. Deduction under section 24.**-Deductions for recovery of loans granted for house building or other purposes approved by the Central Government and the interest due in respect thereof shall be as per extant instructions or guidelines of the Central Government regulating the extent to which such loans may be granted and the rate of interest that shall be payable thereon.

**CHAPTER V**  
**Payment of Bonus**

**21. Calculation of set on or set off for the sixth accounting year.**-For the sixth accounting year, set on or set off, as the case may be, shall be made under clause (i) of sub-section (7) of section 26, in the manner illustrated in Schedule A, taking into account the excess or deficiency, if any, as the case may be, of the allocable surplus set on or set off in respect of the fifth and sixth accounting years.

**22. Calculation of set on or set off for the seventh accounting year.**-For the seventh accounting year, set on or set off, as the case may be, shall be made under clause (ii) of sub-section (7) of section 26, in the manner illustrated in Schedule A, taking into account the excess or deficiency, if any, as the case may be, of the allocable surplus set on or set off in respect of the fifth, sixth and seventh accounting years.

**23. Computation of gross profits under clause (a) of section 32.**-The gross profits derived by an employer from an establishment in respect of the accounting year shall in the case of banking company, be calculated in the manner specified in Schedule B.

**24. Computation of gross profits under clause (b) of section 32.**-The gross profits derived by an employer from an establishment in respect of the accounting year in a case other than banking company, be calculated in the manner specified in Schedule C.

**25. Deduction of further sums under clause (c) of section 34.**-The further sums as are specified in respect of the employer in Schedule D shall be deducted from the gross profit as prior charges under clause (c) of section 34.

**26. Manner of carrying forward under sub-section (1) of section 36.**- Where for any accounting year, the allocable surplus exceeds the amount of maximum bonus payable to the

employees in the establishment under section 26, then, the excess shall, subject to a limit of twenty per cent. of the total salary or wage of the employees employed in the establishment in that accounting year, be carried forward for being set on in the succeeding accounting year and so on up to and inclusive of the fourth accounting year to be utilised for the purpose of payment of bonus in such manner as illustrated in Schedule A.

**27. Manner of carrying forward under sub-section (2) of section 36.**—Where for any accounting year, there is no available surplus or the allocable surplus in respect of that year falls short of the amount of minimum bonus payable to the employees in the establishment under section 26, and there is no amount or sufficient amount carried forward and set on under rule 26 which could be utilized for the purpose of payment of the minimum bonus, then, such minimum amount or the deficiency, as the case may be, shall be carried forward for being set off in the succeeding accounting year and so on up to and inclusive of the fourth accounting year in such manner illustrated in Schedule A.

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## CHAPTER VI

### Central Advisory Board

#### A. Procedure of Central Advisory Board under sub-section (10) of section 42

**28. Constitution of the Board.**—(1) The Board shall consist of the persons to be nominated by the Central Government representing employers and employees as specified in clauses (a) and (b) of sub-section (1) of section 42 and the independent persons and representatives of the State Governments as specified in clauses (c) and (d) of that sub-section.

(2) The persons representing employers as referred to in clause (a) of sub-section (1) of section 42 shall be twelve and the persons representing employees referred to in clause (b) of that sub-section shall also be twelve.

(3) The independent persons specified in clause (c) of sub-section (1) of section 42 to be nominated by the Central Government shall consist of the following, namely:—

- (i) the Chairperson;
- (ii) two Members of Parliament;
- (iii) four members each of whom, shall be a professional in the field of wages and labour related issues;
- (iv) one member who is or has been a presiding officer of an Industrial Tribunal constituted by the Central Government under section 44 of the Industrial Relations Code, 2020 (35 of 2020); and
- (v) two members, each of whom shall be the Chairperson of such State Advisory Board referred to in sub-section (4) of section 42, to the extent possible, has been taken in rotation from the States.

(4) The five representatives of the State Governments referred to in clause (d) of section 42 shall each be the Principal Secretary or Secretary or Commissioner of the State Labour Department of such States as the Central Government may determine from time to time on rotation basis.

(5) The Central Government shall, while nominating the members of the Board, take into account that the independent members under sub-rule (2) shall not exceed one-third of the total members of the Board and one third of the members of the Board shall be women.

**29. Additional functions of the Board.**—In addition to the functions specified in sub-section (3) of section 42, the Board on reference by the Central Government advise that Government on the issue relating to the fixation of minimum wages in respect of—

- (i) working journalists as defined in clause (zzm) of section 2 of the occupational safety, health and working conditions Code, 2020 (37 of 2020); and

(ii) sales promotion employees as defined in clause (zze) of section 2 of the occupational safety, health and working conditions Code, 2020 (37 of 2020).

**30. Meeting of the Board.** - The Chairperson may, subject to the provisions of rule 32, call a meeting of the Board at any time he thinks fit:

Provided that on requisition in writing from not less than one half of the members, the Chairperson shall call a meeting within thirty days from the date of the receipt of such requisition.

**31. Notice of meetings.** - The Chairperson shall fix the date, time and place of every meeting and a notice in writing containing the aforesaid particulars along with a list of business to be conducted at the meeting shall be sent to each member by registered post and electronically at least fifteen days before the date fixed for such meeting:

Provided that in the case of an emergent meeting, notice of seven days only may be given to every member.

**32. Functions of Chairperson.** – The Chairperson shall—

(i) preside at the meetings of the Board:

Provided that in the absence of the Chairperson at any meeting, the members shall elect from amongst themselves by a majority of votes, a member who shall preside at such meeting;

(ii) decide agenda of each meeting of the Board;

(iii) where in the meeting of the Board, if any issue has to be decided by voting, conduct the voting and count or cause to be counted the secret voting in the meeting.

**33. Quorum.** - No business shall be transacted at any meeting unless at least one-third of the members and at least one representative member each of both the employers and an employee are present:

Provided that, if at any meeting less than one-third of the members are present, the Chairperson may adjourn the meeting to a date not later than seven days from the date of the original meeting and it shall thereupon be lawful to dispose of the business at such adjourned meeting irrespective of the number of members present:

Provided further that the date, time and place of such adjourned meeting shall be intimated to all the members electronically or by a Registered post.

**34. Disposal of business of the Board.** - All business of the Board shall be considered at a meeting of the Board, and shall be decided by a majority of the votes of members present and voting and in the event of an equality of votes, the Chairperson shall have a casting vote:

Provided that the Chairperson may, if he thinks fit, direct that any matter shall be decided by the circulation of necessary papers and by securing written opinion of the members:

Provided further that no decision on any matter under the preceding proviso shall be taken, unless supported by not less than two-thirds majority of the members.

**35. Method of voting.** - Voting in the Board shall ordinarily be by show of hands, but if any member asks for voting by ballot, or if the Chairperson so decides, the voting shall be by secret ballot and shall be held in such manner as the Chairperson may decide.

**36. Proceedings of the meetings.** - (1) The proceedings of each meeting of the Board showing inter alia the names of the members present thereat shall be forwarded to each member and to the Central Government as soon after the meeting as possible, and in any case, not less than seven days before the next meeting.

(2) The proceedings of each meeting of the Board shall be confirmed with such modification, if any, as may be considered necessary at the next meeting.

**37. Summoning of witnesses and production of documents.**— (1) The Chairperson may summon any person to appear as a witness if required in the course of the discharge of his duty and require any person to produce any document.

(2) Every person who is summoned and appears as a witness before the Board shall be entitled to an allowance for expenses by him in accordance with the scale for the time being in force for payment of such allowance to witnesses appearing before a civil court.

**38. Appointment of the committees.**— The Central Government may constitute as many committee under clause (a) of sub-section (1) of section 8 as it considers necessary for the purposes specified in that clause.

#### **B. Terms of office of members of the Board under sub-section (11) of section 42**

**39. Term of office of members of the Board.**— (1) The term of office of the Chairperson or a member, as the case may be, shall be normally two years commencing from the date of his appointment or nomination, as the case may be, under sub-section (1) of section 42:

Provided that such Chairperson or a member shall, notwithstanding the expiry of the said period of two years, continue to hold office until his successor is appointed or nominated, as the case may be.

(2) An independent member of the Board nominated to fill a casual vacancy shall hold office for the remaining period of the term of office of the member in whose place he is nominated.

(3) The official members of the Board shall hold office till they are replaced by respective such other official members.

(4) Notwithstanding anything contained in sub-rules (1), (2), and (3), the members of the Board shall hold office during the pleasure of the Central Government.

**40. Travelling allowance.**—The Chairman and every member of the Board, shall be entitled to draw travelling and halting allowance for any journey performed by him in connection with his duties at the rates and subject to the conditions applicable to a Group A officer of the Central Government.

**41. Officers and Staff.**— The Central Government may provide a Secretary not below the rank of Joint Secretary to the Government of India, other officers and staff to the Board, as it may think necessary for the functioning of the Board.

**42. Eligibility for re-nomination of the members of the Board.**— An outgoing member shall be eligible for renomination for the membership of the Board for not more than total two terms.

**43. Resignation of the Chairperson and other members of the Board.**—(1) A member of the Board, other than the Chairperson, may, by giving notice in writing to the Chairperson, resign his membership and the Chairperson may resign by a letter addressed to the Central Government.

(2) A resignation shall take effect from the date of communication of its acceptance or on the expiry of Thirty days from the date of resignation, whichever is earlier.

(3) When a vacancy occurs or is likely to occur in the membership of the Board, the Chairperson shall submit a report to the Central Government immediately and the Central Government shall, then, take steps to fill the vacancy in accordance with the provisions of the Code.

**44. Cessation of membership.**— If a member of the Board, fails to attend three consecutive meetings without prior intimation to the Chairperson, he shall, cease to be a member thereof.

**45. Disqualification.**— (1) A person shall be disqualified for being nominated as, and for being a member of the Board—

- (i) if he is declared to be of unsound mind by a competent court; or
- (ii) if he is an un-discharged insolvent; or
- (iii) if before or after the commencement of the Code, he has been convicted of an offence involving moral turpitude.

(2) If any question arises whether a disqualification has been incurred under sub-rule (1), the decision of the Central Government thereon shall be final.

## CHAPTER VII

### PAYMENT OF DUES, CLAIMS, etc.

**46. Payment under clause (a) of sub-section (1) of section 44.**—(1)(a) Every employee shall make a declaration in Form-VII, nominating a person conferring the right to receive the amount that may stand in his credit at the event of his death before that amount standing to his credit has become payable or where the amount has become payable, before payment has been made.

(b) If the employee has a family at the time of making nomination, the nomination shall be in favour of the spouse or the spouse in preference followed by one or more members of his family;

Provided that nomination made by an employee having a family in favour of a person other than member of his family shall be invalid;

Provided further that a fresh nomination towards his spouse shall be made by the employee on his marriage and any nomination made before such marriage shall be deemed to be invalid.

(c) Where the nomination is wholly or partly in favour of a minor, the employee may appoint a major person of his family, to be the guardian of the minor nominee or where there is no major person in the family, he may at his discretion, appoint any other person to be a guardian of the minor nominee.

(d) If the employee nominates more than one member, he shall specify in the nomination, the amount or share payable to each of his nominees at his own discretion so as to cover the whole of the amount that may stand to his credit.

(2) Where any amount payable to an employee under the Code is due after his death or on account of his whereabouts not being known, and the amount could not be paid to the nominee of the employee until the expiry of three months from the date the amount had become payable, then, such amount shall be deposited by the employer with the Deputy Chief Labour Commissioner (Central) having jurisdiction, who shall disburse the amount to the person nominated by the employee after ascertaining his identity within two months of the date on which the amount was so deposited with him.

**47. Deposit of the undisbursed dues under clause (b) of sub-section (1) of section 44.**—

(1) Where any amount payable to an employee under this Code remains undisbursed because either no nomination has been made by such employee or for any other reason, such amounts could not be paid to the nominee of employee until the expiry of six months from the date the amount had become payable, all such amounts shall be deposited by the employer with the Deputy Chief Labour Commissioner (Central) having jurisdiction before the expiry of the fifteenth day after the last day of the said period of six months.

(2) The amount referred to in sub-rule (1) shall be deposited by the employer with the Deputy Chief Labour Commissioner (Central) having jurisdiction through bank transfer or through a crossed demand draft obtained from any scheduled bank in India drawn in favour of such Deputy Chief Labour Commissioner (Central).

**48. Manner of dealing with the undisbursed dues under clause (b) of sub-section (1) of section 44.** —(1) The amount referred to in sub rule (1) of rule 29 (hereinafter in this rule referred to as the amount) deposited with the Deputy Chief Labour Commissioner (Central) having jurisdiction shall remain with him and be invested in the Central or State Government Securities or deposited as a fixed deposit in a scheduled bank.

(2) The Deputy Chief Labour Commissioner (Central) having jurisdiction will exhibit, as soon as maybe possible, a notice containing such particulars regarding the amount as the Deputy Chief Labour Commissioner (Central) considers sufficient for information at least for fifteen days on the notice board and also publish such notice in any two local newspapers of vernacular language commonly understood in the area in which undisbursed wages were earned.

(3) Subject to the provision of sub-rule (4), the Deputy Chief Labour Commissioner (Central) having jurisdiction shall release the amount to the nominee or to that person who has claimed such amount, as the case may be, in whose favour such Deputy Chief Labour Commissioner (Central) has decided, after giving the opportunity of being heard, the amount to be paid.

(4) If the undisbursed amount remains unclaimed for a period of seven years, the same shall be dealt within the manner as directed by the Central Government from time to time in this behalf.

## CHAPTER VIII

### FORMS, REGISTERS AND WAGE SLIP

**49. The form of a single application.** — (1)A single application, may be filed under sub-section (5) of section 45 in Form-II manually or electronically along with documents specified in the said Form.

(2) Where an application under sub-section (5) of section 45 is entertained, the authority shall serve upon the employer electronically or by registered post a notice in Form VIII to appear before him on the date specified in the notice with all relevant documents and witnesses, if any, and shall inform the applicant of the date so specified.

(3) If the employer or his representative fails to appear on the specified date, the authority may hear and determine the application ex-parte.

(4) If the applicant or his representative fails to appear on the specified date without any reasonable cause shown in advance, the authority may dismiss the application.

**50. Appeal.**—(1) Any person aggrieved by an order passed by the authority under sub-section (2) of section 45 may prefer an appeal under sub-section (1) of section 49 in Form-III electronically or by registered post, along with documents mentioned by the appellant in the said Form, to the appellate authority having jurisdiction.

Provided that no appeal by an employer shall be admitted unless at the time of preferring the appeal , the appellant has deposited the claim amount with the appellate authority.

(2) Where an appeal under sub-section (1) of section 49 is entertained, the appellate authority, shall serve upon the respondent electronically or by registered post a notice in Form VIII to appear before him on the date specified in the notice and shall inform the appellant of the date so specified.

(3) The appellate authority shall after hearing the appellant and the respondent shall, by order, decide the appeal.

**51. Form of register, etc.**—(1) Every employer of all establishments to which the Code applies shall maintain under sub-section(1) of section 50, electronically or in physical form in the formats appended to these Rules, the following registers:

- i) Employee Register in Form I,
- ii) Register of Wages, Overtime, Advances, Fines and Deductions for Damage and Loss in Form IV, and
- iii) Attendance Register-cum-Muster Roll in Form IX.

(2) All fines and all realisations thereof referred to in sub section (8) of section 19 shall be recorded in a register to be kept by the employer electronically or in physical form in Form - IV appended to these rules, and the authority referred to in said sub-section(8) shall be the Deputy Chief Labour Commissioner (Central) having jurisdiction.

(3) All deductions and all realisations referred to in sub section (3) of section 21 shall be recorded in a register to be kept by the employer electronically or in physical form in Form IV appended to these rules.

(4) Registers required to be maintained under these rules shall be preserved for a period of five years after the date of last entry made therein.

**52. Wage slip.**—Every employer shall issue wage slips, electronically or in physical form to the employees in Form V under sub-section (3) of section 50 on or before payment of wages.

**53. Manner of holding enquiry under sub-section (1) of section 53.**—(1) When a complaint is filed before the officer appointed under sub-section (1) of section 53 (hereinafter in this rule referred to as the officer) in respect of the offences referred to in said sub-section either by an officer authorized for such purpose by the Central Government or by an employee aggrieved or a registered trade union registered under the Industrial Relations Code, 2020 (35 of 2020) or an Inspector-cum-Facilitator, the officer, after considering such evidences as produced before him by the complainant, is of the opinion that an offence has been committed, shall issue summons to the offender on the address specified in the complaint fixing a date for his appearance.

(2) If the offender to whom the summons has been issued under sub rule (1) appears or is produced before the officer, he shall explain the offender the offence complained against him and if the offender pleads guilty, the officer shall impose penalty on him in accordance with the provisions of the Code and when the offender does not plead guilty, the officer shall take evidence of the witnesses produced by the complainant on oath and provide opportunity of cross examination of the witnesses so produced. The officer shall record the statement of the witnesses on oath and in cross examination in writing and take the documentary evidence on record.

(3) The officer shall, after the complainant's evidence is complete, provide opportunity of defence to the accused person and the witnesses produced by the accused shall be cross examined after their statements on oath by the complainant and documentary evidence in defence shall be taken on record by the officer.

(4) The officer shall after hearing the parties and considering the evidences both oral and documentary decide the complaint in accordance with the provisions of the Code.

**54. Manner of composition of offences under sub-section (1) of section 56.**—(1) An accused person desirous of making composition of offence under sub-section (1) of section 56 may make

an application in Form VI electronically or manually to the Gazette Officer notified under said sub-section (1).

(2) The Gazette Officer referred to in sub-rule (1) shall on receipt of such application, satisfy himself as to whether the offence is compoundable or not under the Code and if the offence is compoundable and the accused person agrees for the composition, compromise the offence for a sum of fifty per cent. of the maximum fine provided for such offence under the Code, to be paid by the accused within thirty days of the order of composition issued by such officer.

(3) Where the offence has been compromised under sub-rule (2) after the institution of the prosecution, then, the officer shall send a copy of such order made by him for intimation to the officer referred to in sub-section (1) of section 53 for needful action under sub-section (6) of section 56.

#### CHAPTER IX MISCELLANEOUS

**55. Payment of Wages.**-Where the employees are employed in an establishment through contractor, then, the company or firm or association or any other person who is the proprietor of the establishment shall pay to the contractor the amount payable to him or it, in respect of the wages of employees in accordance with the provisions of the Code.

Explanation.-For the purpose of this rule, the expression "firm" shall have the meaning as assigned to it in the Indian Partnership Act, 1932 (9 of 1932).

**56. Technical Committee for working Journalist.**-The Central Government may, for the purpose of fixing minimum wages under the code for the working journalist as defined in clause (zzm) of section 2 of the occupational safety, health and working conditions Code, 2020 (37 of 2020) appoint a technical advisory committee under clause (a) of sub-section (1) of section 8 to recommend the Central Government in respect of such fixation.

**57. Responsibility for payment of minimum bonus.**- Where in an establishment, the employees are employed through contractor and the contractor fails to pay minimum bonus to them under section 26, then, the company or firm or association or other person as referred to in the proviso to section 43 shall, on the written information of such failure, given by the employees or any registered trade union or unions of which the employees are members and on confirming such failure, pay such minimum bonus to the employees.

**58. Annual Return.**- The return under these rules shall be filed electronically by every employer of an establishment to which the Code applies in the relevant columns of the Form specified for such purpose in the rules made under the Occupational, Safety Health and Working Conditions Code, 2020 (37 of 2020). A copy of such return shall also be forwarded electronically to the Labour Bureau, Ministry of Labour and Employment, Government of India.

[F. No. P-11023/03/2025-WC]

ALOK MISHRA, Jt. Secy.

<b>FORM I</b> (See rule 33) <b>EMPLOYEE REGISTER</b>	
Name of the Establishment	
Name of the Employer	
Name of the Owner	
PAN/TAN of the Employer	
Registration Number of the establishment (Labour Identification Number (LIN) shall be the Registration Number of the Establishment)	
1.	Employee Code
2.	Name
3.	Surname
4.	Gender
5.	Father's/Mother's/Spouse Name
6.	Date of Birth
7.	Place of Birth
8.	Nationality
9.	Education Level
10.	Date of Joining
11.	Designation
12.	Category (HS/S/SS/US)*
13.	Type of Employment (P/T/FT/T/B)**
14.	Details of Posting
15.	Pay
16.	Promotion
17.	Mobile Number
18.	Universal Account Number (UAN)
19.	PAN
20.	Nominee (To be filled on the basis of Nomination form)
21.	Details of Family
22.	EPS/NPS
23.	ESIC IP No.
24.	AADHAAR
25.	Bank A/c Number
26.	Bank
27.	Branch (IFSC)
28.	Present Address
29.	Permanent Address
30.	Service Book No.
31.	Date of Exit
32.	Reason for Exit
33.	Mark of Identification
34.	Photo
35.	Specimen Signature/Thumb Impression
36.	Remarks

=

\* (Highly Skilled/Skilled/Semi skilled/Unskilled)

\*\* (Permanent/Temporary/Fixed Term/Trainee/Badli)

**FORM-II**

[See rule 31]

[SINGLE APPLICATION UNDER SUB-SECTION (5) OF SECTION 45]

BEFORE THE AUTHORITY APPOINTED UNDER SUB SECTION (1) OF SECTION 45 OF THE CODE ON  
WAGES, 2019 (29 OF 2019)

FOR..... AREA.....

Application No.....of 20.....

Between ABC and (State the number).....other..... Applicant

(Through employees concerned or registered trade union or Inspector- cum- Facilitator

Address.....

And

XYZ.....

Address.....

The application states as follows:

(1) The applicant(s) whose name(s) appear in the attached schedule was/were/has/have been employed from .....to..... as.....(category) in.....(establishment) Shri/M/s.....engaged in .....(nature of work) which is/are covered by the Code on Wages, 2019.

(2) The opponent(s) is/are the employer(s) within the meaning of section 2(l) of the Code on Wages, 2019.

(3) (a) The applicant(s) has/ have been paid wages at less than the minimum rates of wages fixed for their category (categories) of employment(s) under the Code by Rs.... Per day for the period(s) from.....to.....

(b) The applicant(s) has/ have not been paid wages at Rs..... Per day for the weekly days of rest from.....to...

(c) The applicant(s) has/ have not been paid wages at overtime rate(s) for the period from.....to...

(d) The applicant(s) has/have not been paid wages for period from .....to.....

(e) Deductions have been made which are in contravention of the Code, from the wage(s) of the applicant(s) as per details specified in the annexure appended with this application.

(f) The applicant(s) has/have not been paid minimum bonus for the accounting year .....

(4) The applicant(s) estimate(s) the value of relief sought by him/ them on each amount as under:

(a) Rs.....

(b) Rs.....

(c) Rs.....

Total Rs.....

(5) The applicant(s), therefore, pray(s) that a direction may be issued under section 45(2) of the Code on Wages, 2019 for;

(a) payment of the difference between the wages payable under the Code and the wages actually paid,

(b) payment of remuneration for the days of rest

(c) payment of wages at the overtime rates,

(d) compensation amounting to Rs.....

(6) The applicant(s) do hereby solemnly declare(s) that the facts stated in this application are true to the best of his/their knowledge, belief and information.

Dated.....

Signature or thumb-impression of the employed person(s), or official of a registered trade union duly authorized or Inspector- cum- Facilitator.

**Note:** The applicant(s), if required, may append annexures containing details, with this application.

**FORM III**

(See rule 32)

APPEAL UNDER SECTION 49(1) OF THE CODE ON WAGES, 2019  
BEFORE THE APPELLATE AUTHORITY UNDER THE CODE ON WAGES, 2019

A.B.C

Address.....APPELLANT

Vs.

C.D.E.

Address.....RESPONDENT

**DETAILS OF APPEAL:****1. Particulars of the order against which the appeal is made :**

Number and date :

The authority who has passed the impugned order:

Amount awarded:

Compensation awarded , if any :

**2. Facts of the case :**

(Give here a concise statement of facts in a chronological order, each paragraph containing as nearly as possible a separate issue or fact).

**3. Grounds for appeal :****4. Matters not previously filed or pending with any other Court or any Appellate Authority:**

The appellant further declares that he had not previously filed any appeal, writ petition or suit regarding the matter in respect of which this appeal has been made, before any Court or any other Authority or Appellate Authority nor any such appeal, writ petition or suit is pending before any of them.

**5. Reliefs sought :**

In view of the facts mentioned above the appellant prays for the following relief(s) :—

[Specify below the relief(s) sought]

**6. List of enclosures:**

1.

2.

3.

4.

.....

Date :

Place :

Signature of the appellant.

For office use

Date of filing

or

Date of receipt by post

Registration No.

Authorized Signatory

**FORM-IV**

(See rule 19 and rule 33)

**REGISTER OF WAGES, OVERTIME, ADVANCES, FINES AND DEDUCTIONS FOR DAMAGE AND LOSS**

Name of the Establishment

Name of the Employer

Name of the Owner

PAN/TAN of the Employer

Registration Number of the establishment

(Labour Identification Number (LIN) shall be the Registration Number of the Establishment)

Sl. No.	Sr. No. in Employee Register / Employee Code	Name of the employee	Designation	Department	Duration of Payment of wages (Monthly/ Fortnightly/Weekly/ Daily /Piece rated)	Wage Period From-To	Total no. of days worked during the wage period	Total overtime hours worked or overtime production in case of piece workers	Rate of wages		
									Basic	DA	Allowances
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Amount of wages earned					Deductions								Net Payment
Basic	DA	Allowances	Overtime	Total wages earned	EPF	ESIC	Society	Income Tax	Insurance	Others	Recovery of Fine	Recovery on account of Damages/ Losses	
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
													(27)

Date of Payment	Receipt by employee/Bank transaction ID	Nature of acts and omissions for which fine imposed with date	Amount of fine imposed	Damage or loss caused to the employer by neglect or default of the employee	Signature of Employer/Employer Representative*
(28)	(29)	(30)	(31)	(32)	(33)

\*Note: Required in case register is maintained physically.

**FORM V**

(See rule 34)

**WAGE SLIP**

Date of issue

Name of the Establishment

Address

Period

1. Name of employee
2. Father's/Mother's/Spouse Name
3. Designation
4. UAN
5. Bank Account Number

6.	Wage period
7.	Rate of wages payable
a.	Basic
b.	DA
c.	Allowances
8.	Total attendance/unit of work done
9.	Overtime wages
10.	Gross wages payable
11.	Total deductions
a.	PF
b.	ESI
c.	Others
12.	Net wages paid
Employer / Pay-in-charge signature	

**FORM VI**  
**[See rule 36]**

**APPLICATION UNDER SUB-SECTION (4) OF SECTION 56 FOR COMPOSITION OF OFFENCE**

1. Name of applicant : .....
2. Father's / Spouse name : .....
3. Address of the applicant : .....
4. Particulars of the offence:.....  
.....  
.....
5. Section of the Code under which the offence is committed : .....
6. Maximum fine provided for the offence under the Code : .....
7. Whether prosecution against the applicant is pending or not : .....
8. Whether the offence is first offence or the applicant had committed any other offence prior to the offence. If yes, then, full details of the prior offence.  
.....  
.....  
.....
9. Any other information which the applicant desires to provide  
.....  
.....  
.....

Applicant  
(Name and signature)

Dated:

**FORM-VII**

(See rule 28)

**NOMINATION FORM**

1. Name of person making nomination:

(In block letters):

2. Father's/Spouse's Name:

3. Date of Birth:

4. Sex:

5. Marital Status:

6. Address:

Permanent:

Temporary:

I hereby nominate the person(s)/cancel the nomination made by me previously and nominate the person(s) mentioned below to receive any amount due to me from the employer in the event of my death:-

Name of nominee/nominees	Address	Nominee's relationship with the employee	Date of Birth	Total amount of share of accumulations in credit to be paid to each nominee	If the nominee is minor, name, relationship, and address of the guardian who may receive the amount during the minority of nominee
(1)	(2)	(3)	(4)	(5)	(6)

1. Certified that I have no family and if I acquire a family hereafter, the above nomination shall be deemed as cancelled.
2. Certified that my father/mother is/are dependent upon me.
3. Strike out whichever is not applicable.

Signature or the thumb impression of the employee

**CERTIFICATE BY EMPLOYER**

Certified that the above declaration and nomination has been signed/thumb impressed before me by Shri/Smt/Ku .....employed in my establishment after he/she has read the entry/entries or have been read over to him/her by me and got confirmed by him/her in either of the cases.

Signature of the employer or other authorised officer of the establishment and Designation

Place:

Date:

Name and Address of the Factory/Establishment and rubber stamp thereof

**FORM VIII**  
(See rule 31 and rule 32)

(A). FORM OF NOTICE TO THE RESPONDENT TO BE ISSUED BY THE AUTHORITY UNDER SUB-SECTION (5) OF SECTION 45  
(Title of the application)

To  
Name  
Address

Whereas (name of the applicant) has made the above said application to me under the Code on Wages, 2019, you are hereby summoned to appear before me in person or by a duly authorized representative, and required to answer all material questions relating to the application, or shall be, accompanied by some person duly authorized by you and able to answer such question on the ..... Day of ..... 20 ..... AM/PM, to answer the claim in application and as the day fixed for the appearance is appointed for the 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 defense.

Take notice that in default of your appearance on the day mentioned here above, the application will be heard and disposed of in your absence.

Date..... Signature of the authority  
with seal

(B). FORM OF NOTICE TO THE RESPONDENT TO BE ISSUED BY THE APPELLATE AUTHORITY  
UNDER SUB-SECTION (1) OF SECTION 49

(Title of the appeal)

To  
Name  
Address

Take notice that an appeal (copy of which is enclosed) under section 49 of the Code on Wages, 2019 has been presented by \_\_\_\_\_ (name of appellant) before this appellate authority, and that the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_ has been fixed by this appellate authority for the hearing of the appeal.

If no appearance is made by you in person or by a duly authorized representative to act for you in this appeal, it will be heard and decided in your absence.

Date..... Signature of the Appellate authority with seal

<b>Form IX</b> (See rule 33)												
<b>ATTENDANCE REGISTER CUM MUSTER ROLL</b>												
Name of the Establishment												
Name of the Employer												
Name of the Owner												
Registration Number of the establishment (Labour Identification Number (LIN) shall be the Registration Number of the Establishment)												
For the Month of												
Sl. No.	Employee Code	Name	Designation	Shift	Place of work/Section/Department							
(1)	(2)	(3)	(4)	(5)	(6)							
Date and Time of attendance (7)												
Date	1	2	3	4	5	6	7	8	9	10	11	
	In	Out	In	Out	In	Out	In	Out	In	Out	In	Out
Time												
Signature												

Date	12	13	14	15	16	17	18	19	20	21		
Time	In	Out										
Signature												
Date	22	23	24	25	26	27	28	29	30	31		
Time	In	Out										
Signature												

Total number of days worked (8)	Total number of overtime hours worked (9)	Brief details of tour or assignment outside the work place, if any (10)	Signature of Register keeper* (11)

\*Note: Required in case register is maintained physically.

#### Schedule A

[See rules 21, 22, 26 and 27]

In this Schedule, the total amount of bonus equal to 8.33 per cent of the annual salary or wage payable to all the employees is assumed to be Rs. 1,04,167. Accordingly, the maximum bonus to which all the employees are entitled to be paid (twenty per cent of the annual salary or wage of all the employees) would be Rs. 2,50,000.

Year	Amount equal to sixty per cent. or sixty-seven per cent., as the case may be, of available surplus allocable as bonus	Amount payable as bonus	Set on or Set off of the year carried forward	Total set on or set off carried forward	
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Of (year)
1.	1,04,167	1,04,167**	Nil	Nil	
2.	6,35,000	2,50,000*	Set on 2,50,000*	Set on 2,50,000*	(2)
3.	2,20,000	2,50,000* (inclusive of 30,000 from year-2)	Nil	Set on 2,20,000	(2)
4.	3,75,000	2,50,000*	Set on 1,25,000	Set on 2,20,000 1,25,000	(2) (4)
5.	1,40,000	2,50,000* (inclusive of 1,10,000 from year-2)	Nil	Set on 1,10,000 1,25,000	(2) (4)
6.	3,10,000	2,50,000*	Set on 60,000	Set on Nil + 1,25,000 60,000	(2) (4) (6)
7.	1,00,000	2,50,000* (inclusive of 1,25,000 from year-4 and 25,000 from year-6)	Nil	Set on 35,000	(6)
8.	Nil (due to loss)	1,04,167** (inclusive of 35,000 from year-6)	Set off 69,167	Set off 69,167	(8)
9.	10,000	1,04,167**	Set off 94,167	Set off 69,167 94,167	(8) (9)
10.	2,15,000	1,04,167** (after setting off 69,167 from year-8 and 41,666 from year-9)	Nil	Set off 52,501	(9)

\* Maximum.

+ The balance of Rs. 1,10,000 set on from year-2 lapses.

\*\* Minimum

**Schedule B****COMPUTATION OF GROSS PROFITS**

[See rule 23]

Accounting year ending .....

Item No.	Particulars	Amount of sub- Items	Amount of main Items	Remarks
		Rs.	Rs.	
(1)	(2)	(3)	(4)	(5)
*1.	Net Profit as shown in the Profit and Loss Account after making usual and necessary provisions.			
2.	Add back provision for:			
	(a) Bonus to employees			
	(b) Depreciation			
	(c) Development Rebate Reserve			See foot-note(1)
	(d) Any other reserves			
	Total of Item No.2.....	Rs.....		See foot-note(1)
3.	Add back also:			
	(a) Bonus paid to employees in respect of previous accounting years.			See foot-note(1)
	(b) The amount debited in respect of gratuity paid or payable to employees in excess of the aggregate of –			
	(i) the amount, if any, paid to, or provided for payment to, an approved gratuity fund; and			
	(ii) the amount actually paid to employees on their retirement or on termination of their employment for any reason.			
	(c) Donations in excess of the amount admissible for income-tax .			
	(d) Capital expenditure (other than capital expenditure on scientific research which is allowed as a deduction under any law for the time being in force relating to direct taxes) and capital losses (other than losses on sale of capital assets on which depreciation has been allowed for income tax).			
	(e) Any amount certified by the Reserve Bank of India in terms of sub-section (2) of section 34A of the Banking Regulation Act, 1949 (10 of 1949).			See foot-note(1)
	(f) Losses of, or expenditure relating to, any business situated outside India.			
	Total of Item No.3.....	Rs.....		
4.	Add also income, profits or gains (if any ) credited directly to published or disclosed reserves, other than-			

	(i) capital receipts and capital profits (including profits on the sale of capital assets on such depreciation has not been allowed for income-tax);  (ii) profits of, and receipts relating to, any business situated outside India;  (iii) income of foreign banking companies from investment outside India.  Net total of Item No.4.....	Rs.....		
5.	Total of Item Nos.1, 2, 3 and 4...	Rs.....		
6.	Deduct :  (a) Capital receipts and capital profits (other than profits on the sale of assets on which depreciation has been allowed for income-tax).  (b) Profits of, and receipts relating to any business situated outside India.  (c) Income of foreign banking companies from investments outside India .  (d) Expenditure or losses (if any) debited directly to published or disclosed reserves, other than –  (i) capital expenditure and capital losses (other than losses on sale of capital assets on which depreciation has not been allowed for income-tax);  (ii) losses of any business situated		See foot-note (2)  See foot-note (2)  See foot-note (2)	

	outside India.  (e) In the case of foreign banking companies proportionate administrative (overhead) expenses of head-office allocable to Indian business.  (f) Refund of any excess direct tax paid for previous accounting years and excess provision if any of previous accounting years, relating to bonus, depreciation or development rebate, if written back.  (g) Cash subsidy, if any, given by the government or by anybody corporate established by any law for the time being in force or by any other agency through budgetary grants, whether given directly or through any agency for specified purposes and the proceeds of which are reserved for such purposes .  Total of Item No. 6 .....	Rs.....	See foot-note (3)  See foot-note (2)  See foot-note (2)
7.	Gross profits for purposes of bonus (Item No. 5 minus Item No. 6)	Rs.....	

**Explanation.—** In sub-item (b) of Item 3, "approved gratuity fund" has the same meaning assigned to it in clause (5) of section 2 of the Income Tax Act, 1961.

\* Where the profit subject to taxation is shown in the Profit and Loss account and the provision made for taxes on income is shown, the actual provision for taxes on income shall be deducted from the profit.

Foot-note:-

- (1) If, and to the extent, charged to Profit and Loss Account.
- (2) If, and to the extent, credited to Profit and Loss Account.
- (3) In the proportion of Indian Gross Profit (Item No. 7) to Total World Gross Profit (as per consolidated profit and loss account adjusted as in Item No. 2 above only)]

**Schedule C**  
**COMPUTATION OF GROSS PROFITS**

[(See rule 24]  
Accounting year ending.....

Item No.	Particulars	Amount. Of sub- Items	Amount. Of main Items	Remarks
		Rs.	Rs.	
(1)	(2)	(3)	(4)	(5)
1.	Net profit as per profit and loss account			
2.	Add back provision for : (a) Bonus to employees (b) Depreciation. (c) Direct taxes, including the provision (if any), for previous accounting years (d) Development rebate / investment allowance / development allowance reserve. (e) Any other reserves Total of Item No.2.....			See foot-note (1)
		Rs.....		See foot-note (1)
3.	Add back also : (a) Bonus paid to employees in respect of previous accounting years. (aa) The amount debited in respect of gratuity paid or payable to employees in excess of the aggregate of- (i) the amount, if any, paid to, or provided for payment to, an approved gratuity fund; and (ii) the amount actually paid to employees on their retirement or on termination of their employment for any reason. (b) Donations in excess of the amount admissible for income-tax . (c) Any annuity due, or commuted value of any annuity paid, under the provisions of section 280D of the Income Tax Act during the accounting year. (d) Capital expenditure (other than capital expenditure on scientific research which is allowed as a deduction under any law for the time being in force relating to direct taxes) and capital losses (other than losses on sale of capital assets on which depreciation has been allowed for income tax or agricultural income-tax.). (e) Losses of , or expenditure relating to, any business situated outside India. Total of Item No.3.....			See foot-note (1)

		Rs.....	
4.	<p>Add also income, profits or gains (if any) credited directly to reserves, other than-</p> <p>(i) capital receipts and capital profits (including profits on the sale of capital assets on which depreciation has not been allowed for income-tax or agricultural income-tax);</p> <p>(ii) profits of, and receipts relating to, any business situated outside India;</p> <p>(iii) income of foreign concerns from investments outside India.</p> <p>Net total of Item No.4.....</p>		
5.	Total of Item Nos. 1,2,3 and 4...	Rs.....	
6.	<p>Deduct :</p> <p>(a) Capital receipts and capital profits (other than profits on the sale of assets on which depreciation has been allowed for income-tax or agricultural income-tax).</p> <p>(b) Profits of, and receipts relating to, any business situated outside India.</p> <p>(c) Income of foreign concerns from investment outside India.</p> <p>(d) Expenditure or losses (if any ) debited directly to reserves, other than-</p> <p>(i) capital expenditure and capital losses (other than losses on sale of capital assets on which depreciation has not been allowed for income-tax ; or agricultural income-tax;</p> <p>(ii) losses of any business situated outside India.</p> <p>(e) In the case of foreign concerns proportionate administrative (overhead) expenses of head office allocable to Indian business.</p> <p>(f) Refund of any direct tax paid for previous accounting years and excess provision, if any, of previous accounting years relating to bonus, depreciation, taxation or development rebate or development allowance, if written back.</p> <p>(g) Cash subsidy, if any, given by the government or by any body corporate established by any law for the time being in force or by any other agency through budgetary grants, whether given directly or through any agency for specified purposes and the proceeds of which are reserved for such purposes.</p>		<p>See foot-note (2)</p> <p>See foot-note (2)</p> <p>See foot-note (2)</p> <p>See foot-note (3)</p>

	Total of Item No.6			See-foot-note (2)
		Rs.....		
7.	Gross Profits for purposes of bonus (Item No.5 minus Item No.6 )	Rs.....		

**Explanation.**— In sub-item (aa) of Item 3, "approved gratuity fund" has the same meaning assigned to it in clause (5) of section 2 of the Income Tax Act, 1961.

Foot-note:-

- (1) If, and to the extent, charged to Profit and Loss Account.
- (2) If, and to the extent, credited to Profit and Loss Account.
- (3) In the proportion of Indian Gross Profit (Item No. 7) to Total World Gross Profit (as per consolidated Profit and Loss Account, adjusted as in Item No. 2 above only).

**Schedule D**  
[See rule 25]

Item No.	Category of employer	Further sums to be deducted
(1)	(2)	(3)
1.	Company, other than a banking company.	<p>(i) The dividends payable on its preference share capital for the accounting year calculated at the actual rate at which such dividends are payable;</p> <p>(ii) 8.5 percent of its paid up equity share capital as at the commencement of the accounting year;</p> <p>(iii) 6 percent of its reserves shown in its balance sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year :</p> <p>Provided that where the employer is a foreign company within the meaning of section 2 (42) of the Companies Act ,2013 (18 of 2013) , the total amount to be deducted under this item shall be 8.5 percent on the aggregate of the value of the net fixed assets and the current assets of the company in India after deducting the amount of its current liabilities (other than any amount shown as payable by the company to its Head Office whether towards any advance made by the Head Office or otherwise or any interest paid by the company to its Head Office ) in India.</p>
2.	Banking company	<p>(i) The dividends payable on its preference share capital for the accounting year calculated at the rate at which such dividends are payable ;</p> <p>(ii) 7.5 per cent of its paid up equity share capital as at the commencement of the accounting year ;</p>

		<p>(iii) 5 percent of its reserves shown in its balance sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year;</p> <p>(iv) any sum which, in respect of the accounting year, is transferred by it-</p> <p>(a) to a reserve fund under sub-section (1) of section 17 of the Banking Regulation Act, 1949 (10 of 1949 ); or</p> <p>(b) to any reserves in India in pursuance of any direction or advice given by the Reserve Bank of India,</p> <p>whichever is higher:</p> <p>Provided that where the banking company is a foreign company within the meaning of section 2 (42) of the Companies Act , 2013 (18 of 2013 ), the amount to be deducted under this item shall be the aggregate of-</p> <p>(i) the dividends payable to its preference shareholders for the accounting year at the rate at which such dividends are payable on such amount as bears the same proportion to its total preference share capital as its total working funds in India bear to its total world working funds;</p> <p>(ii) 7.5 per cent of such amount as bears the same proportion to its total paid up equity share capital as its total working funds in India bear to its total working funds.</p> <p>(iii) 5 per cent of such amount as bears the same proportion to its total disclosed reserves as its total working funds in India bear to its total world working funds;</p> <p>(iv) any sum which, in respect of the accounting year, is deposited by it with the Reserve Bank of India under sub-clause (ii) of clause (b) of sub-section (2) of section 11 of the Banking Regulation Act, 1949 (10 of 1949 ) , not exceeding the amount required under the aforesaid provision to be so deposited.]</p>
3.	Corporation	<p>(i) 8.5 per cent of its paid up capital as at the commencement of the accounting year;</p> <p>(ii) 6 per cent of its reserves, if any, shown in its balance sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year.</p>
4.	Co-operative society	<p>(i) 8.5 per cent of the capital invested by such society in its establishment as evidenced from its books of accounts at the commencement of the accounting year;</p> <p>(ii) such sums as has been carried forward in respect of the accounting year to a reserve fund under any law relating to co-operative societies for the time being in force.</p>

5.	<p>Any other employer not falling under any of the aforesaid categories</p> <p>8.5 per cent of the capital invested by him in his establishment as evidenced from his books of accounts at the commencement of the accounting year:</p> <p>Provided that where such employer is a person to whom Chapter XXII-A of the income Tax Act applies, the annuity deposit payable by him under the provisions of that Chapter during the accounting year shall also be deducted:</p> <p>Provided further that where such employer is a firm, an amount equal to 25 per cent of the gross profits derived by it from the establishment in respect of the accounting year after deducting depreciation in accordance with the provisions of clause (a) of section 34 by way of remuneration to all the partners taking part in the conduct of business of the establishment shall also be deducted, but where the partnership agreement, whether oral or written, provides for the payment of remuneration to any such partner, and –</p> <p>(i) the total remuneration payable to all such partners is less than the said 25 per cent the amount payable, subject to a maximum of five lakh rupees to each such partner; or</p> <p>(ii) the total remuneration payable to all such partners is higher than the said 25 percent, such percentage, or a sum calculated at the rate of five lakh rupees rupees to each such partner, whichever is less, shall be deducted under this proviso:</p> <p>Provided also that where such employer is an individual or a Hindu Undivided Family –</p> <p>(i) an amount equal to 25 per cent of the gross profits derived by such employer from the establishment in respect of the accounting year after deducting depreciation in accordance with the provisions of clause (a) of section 34; or</p> <p>(ii) five lakh rupees,</p> <p>whichever is less by way of remuneration to such employer, shall also be deducted.</p>
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**Explanation.—** The expression "reserves" occurring in column (3) against Item Nos. 1(iii), 2(iii) and 3(ii) shall not include any amount set apart for the purpose of—

- (i) payment of any direct tax which, according to the balance-sheet, would be payable;
- (ii) meeting any depreciation admissible in accordance with the provisions of clause (a) of section 34;
- (iii) payment of dividends which have been declared, but shall include,—
  - (a) any amount, over and above the amount referred to in clause-(i) of this Explanation, set apart as specific reserve for the purpose of payment of any direct tax; and
  - (b) any amount set apart for meeting any depreciation in excess of the amount admissible in accordance with the provisions of clause (a) of section 34.

**Schedule E\***  
**[see sub-rule (3) of rule 4]**

S.No.	UNSKILLED
(1)	(2)
1	Calf boy
2	Cattleman
3	Cleaner (Motor shed, Tractor, Cattle,Yard, M.T)
4	Collecting loose fodder
5	Dairy coolie
6	Mazdoor (Aportculturist Compost, Dairy's Haystaking, Irrigation, Manure,Stacking, Milk-room, Ration room Store, Anti-Malaria, M.R.)
7	Driver (Mule, Bullock, Camel, Donkey)
8	Grazler
9	Dairyman
10	Store-Mazdoor
11	Carrier (Stone)
12	Breaker (using manual appliances)
13	Helper
14	Messenger (Office)
15	Mali
16	Syce
17	Tying and Carrying loose hay
18	Sweeper
19	Weighing and Carrying bales,
20	Weighman (Bales, pally)
21	Waterman
22	Stable man
23	Trolley man
24	Valveman
25	Watchman
26	Wooderman
27	Wooder Woman
28	Borryman
29	Coalman
30	Condenser
31	Attendant
32	Grass Cutter
33	MuchhersJamadars
34	Condenser Attendant
35	Shunters
36	Turner
37	Bajri Spreader
38	Beater Women
39	Bell-Woman
40	Chain Man
41	Boat Man,
42	Bucket Man
43	Labourer (Boiler, Cattle Yard, Cultivation, General Loading and Unloading, Bunding, Carting-Fertilizers, Harvesting, Miscellaneous Seeding, Sowing, Thatching, Transplanting, WeedingGarden)
44	Cleaner (Crane, Truck, Cinder for ash Pit)
45	Cartman
46	Caretaker (Bridge),
47	Carrier (Water)

48	Chowkidar
49	Concrete (Hand Mixer)
50	Daffadar
51	Driver (Bullock, Camel, Donkey, Mule)
52	Flag Man
53	Flagman (Blast Train)
54	Khalasi not attending to machines
55	Gangmen
56	Gatingman (Permanent Way)
57	Handle Man, Jumper Man
58	Kamin (Female Work)
59	Khalas
60	Bridge
61	Electrical
62	Marine
63	Moplah
64	Store
65	Steam Road
66	Share
67	Roller Survey
68	Hole Cutter
69	Lorry Trainees
70	Petrolman
71	Searcher
72	Signal man
73	Strikers
74	Vaks Controller
75	Cleaner
76	Dresser / Dressing Mazdoor
77	Loader
78	Messanger (Male / Female)
79	Trammer
80	Caretaker (except in Copper, Chromite and Graphite mines where it is semiskilled)
81	Office Peon/Peon (except in Bauxite Mines)
82	Carrier
83	Number Taker
84	TrolleyTriper
85	Water Carrier
86	Earth Cutter
87	Survey Khalasi
88	Gate Man,
89	Dismantling stocks
90	Lampman
91	Beldar/Beldar (Canteen)
92	Coolie
93	Cook-helper
94	Office Boy
95	Quarry Worker
96	Jelly Maker
97	Over burden Remover
98	Waste removing mazdoor
99	Unloader
100	Excavating Labour
101	Digger

102	Butcher
103	Attender
104	Lorry Helper
105	Surface loader
106	Wood Cutter
107	Surface Mukar
108	Under Ground Mukar
109	Striker (Moplah gang),
110	Tall Boy,
111	Tile
112	Person employed in loading and unloading
113	Person employed in sweeping and cleaning and other categories by whatever name called which are of unskilled nature
114	Stretcher Bearer
115	Nursing Orderlies
116	Trolley Retriever (Airport)

S.No	SEMI SKILLED
(1)	(2)
1	Assistant (Chowdhary)
2	Attendant (Bull-calving lines, Chowkidar, Chaff cutter, Hostel, Dry Stock, Grain crusher, Pump, Siekline
3	Stable, Yard Stock)
4	Assistant-Plumber
5	Attendant
6	Bhisti
7	Brander
8	Bullman
9	Butterman
10	Coachman
11	Cobbler
12	Cultivator
13	Daftry
14	Deliveryman
15	Dhobi
16	Dresser
17	Fireman
18	Gowala
19	Helper (Blacksmith)
20	Helper
21	Jamadar (stand)
22	Jamadar
23	Khalasi
24	Mali Senior
25	Mate/Mistry
26	Mazdoor (literate)
27	Nalband
28	Oilman
29	Ploughman
30	Vtackers
31	Supervisor
32	Thatcher
33	Valveman
34	Valveman (Senior)

35	Wireman fixing tin cables
36	Cook
37	Dandee
38	Frash
39	Hacksaw man
40	Helper (locco-Crane/Truck)
41	Manjhee (Boatman)
42	Belchawala
43	Muccadam (without competency certificate under Metalliferous Bulldozer Driver Mines Regulations, 1961)
44	Bhisti (with Mushk)
45	Boatman (head)
46	Breaker
47	Breaker (Stone, Rock, Rock Stone, Stone Metal)
48	Canweaver
49	Chainman(Head)
50	Charpoy-Stringer
51	Checker
52	Cracker
53	Dollyman
54	Assistant
55	Driller
56	Driver (Skin)
57	Excavator
58	Ferroman
59	Fireman (Brick Kiln, Steam Road Roller)
60	Gate Keeper
61	Gharami
62	Classman
63	Grater
64	Greaser-cum-Fireman
65	Grinder
66	Hammerman
67	Helper (Artisan)
68	Helper (Sawyer)
69	Keyman
70	Khalasi (Head Survey, Rivertters-Moplah Gang, Supervisory)
71	Labourer (Rock-Cutting)
72	Lascar
73	Mali (Head)
74	Stockers and Boilerman
75	Thoombaman (Spade worker)
76	Trolleyman (Head Motor)
77	Fitter (Assistant Semi-Skilled)
78	Mate (Stone)
79	Kasab
80	Khalasi (Structural)
81	Masalchi P.M. Mates
82	Miner
83	Untrained Mate/ Mining Mate/ Mate without Competency certificate Under Metalliferous Mines Regulations, 1961
84	Butler/Cook
85	Breaker (using mechanical appliances)
86	Crech Ayah/Ayah/Untrained Crech Attendant
87	Assistant Driller
88	Oilman/Oiler
89	Chowkidar/ Watchman

90	Helper (Mason, Carpenter, Blacksmith)
91	Tindals
92	Topas
93	Topkar (Big Stone Breaker)
94	TrolleyJamadar
95	Winchman
96	Attendance-keeper
97	Assistant Wireman
98	Mate
99	Mate (Blacksmith, Road, Carpenter)
100	Engine Driver and/or Feeder
101	Fitter
102	Gang
103	Mazdoor Mason
104	Permanent Way
105	Pump-Driver,Turner)
106	Mazdoor (Heavy-weight)
107	Charge-man
108	Mistri (Head)
109	Muccadam
110	Night-guard
111	Runner (Post dak)
112	Oilman
113	Quarry man
114	Quarry Operator
115	Stoneman
116	Stocker
117	Thatcher
118	Pump Attendant
119	Bearer
120	Breakman
121	Crowlder Man
122	Laboratory Boy
123	PointsmanSencummy
124	Stone mines and other categories by whatever name called which are of semi-skilled nature
125	Lab. Attendant
126	Dark Room Attendant
127	Animal Attendant
128	Sr. Ward Orderlies
129	Floor Cleaner with machine
130	Housekeeping janitor
131	Cylinder handler
132	Delivery boy
133	Lift and Escalator Operator
134	Waiter

S.No	SKILLED
(1)	(2)
1	Artificer (Class-II, III, IV)
2	Blacksmith
3	Blacksmith (Class II)
4	Boilerman
5	Carpenter
6	Carpenter (Class II) Carpenter-cum- Blacksmith
7	Chowdhary
8	Driver/ Cash Van Driver
9	Driver (Engine Tractor, M.T.Motor)
10	Electrician
11	Fitter
12	Mason
13	Mason Class II
14	Machine hand (Class II, III, IV)
15	Machineman
16	Mate Gr. I (Senior)
17	Mechanic
18	Milk Writer
19	Mistry (Head)
20	Moulder
21	Muster Writer
22	Operator (Tube-well)
23	Painter
24	Plumber
25	Welder
26	Upholsterer
27	Wireman,
28	Chipper
29	Chipper-Cum-Grinder
30	Cook (Head)
31	Driller
32	Driller (Well Boring)
33	Driver(Loco/Truck)
34	Electrician (Assistant)
35	Mechanic (Tube-Well)
36	Mistry(Stell, Tube-Well, Telephone)
37	Meter Reader
38	Meterorogical Observer Navghani
39	Operaor (Batching Plant, Cinema Project, Clamp Shelf, Compressor, Crane, Dorrck, Diesel Engine, Doser, Dragling Drill Dumber, Excavator, Fork Lift Generator, Grader, Jack Hammer and Payment breaker Loader, Pump, Pile Driving, Scrapper, Screening Plant, Shoval, Tractor, Vibrator, Weight Batcher, Railway Guards, Repairer (Battery))
40	Sharper/Slotter
41	Sprayer (Ashalt) Station Master
42	Surveyor (Silt)
43	Trades-Man
44	Train Examiner
45	Turner/Miller
46	Tyre Vulcaniser
47	Sawyer
48	Sawyer (Selection Grade Class II) Serang
49	Serangpile
50	Driving Pantooms with Boiler
51	Shapesman

52	Shift-incharge
53	Sprayman
54	Sprayman (Roads)
55	Stone Cutter
56	Stone Cutter (Selection Grade, Grade II, Class II)
57	Stone Chisler
58	Stone Chisler (Class II)
59	Stone Blasterer
60	Sub-Overseer (Unqualified)
61	Surveyors
62	Pump Driver
63	Pump Driver (Selection Grade, Grade II and III, Class II)
64	Pump Driver (Selection Grade, P.E., Driver)
65	Pumpman
66	Pumpman (Assistant)
67	Polisher (with spray) Grade II
68	Ratan Man
69	Rivet Cutter (Assistant)
70	Rivetter
71	Rivetter (Cutter)
72	Road Inspector Grade II, Railway Plate Layer
73	Rod Bender
74	Haulage Operator
75	Dispensary Attendant
76	Work Sakar
77	Mica Cutter Grade -I
78	Dresser Grade -I Mica
79	Supervisory Fireman
80	Fireman only in Mines
81	Compressor Driver
82	Pump Man Driver 96. Grinder in Mica Mines
83	Surveyors (Assistant)
84	Tailor
85	Tailor(Upholstry)
86	Transprayer
87	Tar man
88	Line Man
89	Tiler Class II
90	Wall(Floor, Roof)
91	Tiler (Selection Grade)
92	Tin-Smith
93	Tin Smith(Selection Grade, Grade II and III, Class II) Tinker
94	Well Sinker
95	Assistant Mistry
96	Armature Winder Grade-II and III
97	Bhandari
98	Blacksmith
99	Blacksmith (Selection Grade, Grade II, III, Class II and III)
100	Boilerman
101	Boilerman Grade II and III
102	Boiler Foreman Grade II
103	Work (Assistant)
104	Brick Layer
105	Bricklayer (Selection Grade, Class II)
106	Blaster
107	Chowkidar (Head)
108	Security Guard (without arms)

109	Carpenter (Selection Grade, Grade II and III, Class I and III Assistant
110	B.I.M. Road
111	Cabinet Maker
112	Caneman
113	Celotex
114	Cutter Maker Chargeman, Class II and Class III, Carpenter Ordinary)
115	Checkder (Junior)
116	Chick Maker
117	Chickman (Junior) Concrete Mixure Mixer
118	Concrete Mixure Operator
119	Cobbler
120	Coremaker
121	Driver Motor Vehicle
122	Motor Vehicle Selection Grade
123	Motor Lorry
124	Motor-Lorry Grade II
125	Lorry Grade II
126	Diesel Engine
127	Diesel Engine Grade II
128	Mechanical Road Roller I.C. and Cement Mixer etc.
129	Road Roller
130	Road Roller Driver Grade II
131	Driver (Engine Static Stone Crusher, Tractor/Bull Dozer, Steam Road Roller, Water Pump, Mechanical Assistant, Road Roller, Mechanical, Steam Crane, Tractor with Bull Dozer Mechanical, Transport, Engine Static and Road Roller Boiler Attendant
132	Engine Operator (Stone Cursher Mechanical)
133	Distemprer, Electrician, Electrician (Grade II, Class II and Class III)
134	Fitter (Selection Grade, Grade II and III) class II and III Assistant, Pipe class II, Pipe Line ending Bars for
135	reinforcement Cum-mechanic, Mechanic and Plumber)
136	Gharami (Head)
137	Glazier
138	Hole Drillar for Blasting
139	Joiner
140	Joiner (Cable,Cable Grade II)
141	Lineman (Grade II,III, High Tension/Low Tension)
142	Mason
143	Mason (Selection Grade, Grade II, III and Class B Mistry)
144	Stone (Stone Class II, Brick Work, Stone work)
145	Brick-layer
146	Tile Flooring
147	B.I.M Muccadam (Head)
148	Stone cutting
149	Ordinary Machanis
150	Mechanic
151	Mechanic (Class II, Air conditioning, Air conditioning Grade II
152	Diesel Grade II
153	Road Roller Grade II
154	Assistant, Radio)
155	Manson (Gharami)
156	Mistry
157	Mistry Grade II, Air conditioning Grade II, P. Way, Survey, Santras Works)
158	Mason Class A
159	Moulder (Brick, Tile)
160	Painter (Selection Grade,Grade II and III, Class II, Assistant Lotter and Polisher, Polisher, Rough)
161	Plasterer
162	Plasterer (Mason Grade II)

163	Plumber
164	Plumber (Selection Grade, Class II, Assistant Lotter and Polisher, Rough),
165	Plasterer
166	Plasterer (Mason Grade II)
167	Plumber (Selection Grade, Class-II, Assistant Senior, Junior, Mistry Grade II)
168	Plumbing Mistry
169	Plumber-cum-Fitter
170	Polisher
171	Polisher (Floor)
172	Sirdhar Lathe Man
173	Geologist
174	Trailors
175	Turner
176	Upholsterer
177	Upholsterer (Grade II and III)
178	Painter Spray (Class II)
179	Wood Cutter
180	Wood Cutter Section Grade
181	Wood Cutter Class II
182	Work Sircar
183	Welder
184	Airwineh Haulage Operator
185	Auto-electrician
186	Tailor
187	Compressor Operator
188	Blaster/Shot-firer
189	Head cook
190	Chargeman
191	Concrete Mixer Operator
192	Compressor Attendant
193	Air Compressor Attendant
194	Tractor Driver
195	Vehicle Driver
196	Chemist and Assistant/ Chemist
197	Sub- overseer (unqualified)
198	Driller
199	Handhole Driller
200	Drill Mechanic
201	Driver Auto
202	Electrician
203	Wireless Operator Asstt. Foreman
204	Foreman
205	Ferry Driver
206	Issuer Loco
207	Super Foreman
208	Hoist Operator
209	IMCE Driver
210	Loco Driver
211	Loader Operator
212	Linesman
213	Mechanic/ Machinist
214	Mid Wife
215	Tinsmith
216	Supervisory Mechanic
217	Pump Attendant only in Gypsum, Barytes and Rock Phosphates
218	Pump Operator/Driver
219	Mining Mate with competency certificate under Metalliferous Mines\ Regulations, 1961.

220	Skilled Mazdoor
221	Turner
222	Senior Mechanic
223	Pipe Fitter
224	Supervisor
225	Drafts Man
226	Wireman
227	Timber Man/Timber Mistry Elect.
228	Stone Crusher Operator
229	Crusher Operator
230	Welder
231	Operator
232	Work Mistry
233	Engine Driver
234	Mining Engine Driver Grade -II
235	Engineman
236	Valveman
237	Cutter
238	Winding Engine Driver Grade - II
239	Security Guard (Unarmed) /Head Chowkidar
240	Shovel Operator
241	Limco Loader Operator
242	Surface Supervisor
243	Dozer Operator
244	Compressor Driller
245	Dumper Tractor Operator
246	Boiler Man (with Certificate)
247	Machinery Attendant
248	Air-conditions Mechanic
249	Crech Attendant only in Magnesite, Manganese and Mica Mines
250	Power Shovel Operator
251	Power and Pump House Operator
252	Miner Grade - I
253	Tractor Operator 80. Tub Repairer 81. Lathe Mistry
254	Stationery Engine Attendant 83. Generator Operator 84. Loading Foreman
255	Diesel Mechanic
256	Ferro Printer cum-chairman
257	White Washing and Colour Washing Man
258	Operator Pneumatic Tools, Operator (Fitter)
259	Boreman
260	Borer
261	Wireman (Grade II and III, Mechanic, Electrical)
262	White Washer
263	White Washer (Selection Grade, Class II)
264	Welder (Class II, Bridge work)
265	Welder gas
266	Muccatam (with Competency Certificate under Metalliferous Mines Regulations, 1961).
267	Security Guard (without arms)and other cateogires by whatever name called which are of skilled nature
268	Assistant (Farm)
269	Assistant (Cashier)
270	Librarian
271	Telex or Telephone Operator
272	Hindi Translator
273	Telex or Telephone Operator
274	Hindi Translator
275	Accounts Clerk

276	Clerks
277	Computer/Data Entry Operator
278	Telephone Operator, Typist
279	Store Attendant
280	M. C. Clerk
281	Munshi (Matriculate, Non-matriculate)
282	Store Clerk (Matriculate Non-matriculate)
283	Store Keeper
284	Store Keeper Grade I, Grade II, (Matriculate)
285	Time Keeper
286	Time Keeper (Matriculate Non-Matriculate)
287	Book Keeper
288	Work Munshi
289	Work Munshi (Subordinate)
290	Magazine Clerk
291	Teller Clerk
292	Store clerk
293	Tally Clerk
294	Store Issuer
295	Tool Keeper
296	Computer/Date Entry Operator
297	Record Keeper
298	Tracer
299	Clerk/File Clerk
300	Register Keeper
301	Time Keeper
302	Munshi
303	Typist and other categories by whatever name called which are of clerical nature
304	Nursing sister
305	Staff Nurse Grade 'B'
306	Medical Social Worker
307	Dietician
308	Physiotherapist / Therapist
309	Technical Asstt. / Scientific Asst.
310	Pharmacist
311	Radiographer
312	ECG Technician
313	Lab. Technician
314	AC Operator
315	Data Entry Supervisor
316	DG Operator
317	Pest control
318	Housekeeping Machine operator
319	Executive House Keeper (Railway Coach)
320	Ticket Vendor (Metro)
321	Persons working at Airlines counter (Airport)
322	Battery caroperator (Airport)
323	Head Waiter

S.NO	HIGHLY SKILLED
(1)	(2)
1	Artificier Class I
2	Blacksmith Class I
3	Carpenter Class I
4	Machine
5	Hand Class I
6	Mason Class I
7	Mechanic (Senior)
8	Painter (Grade I, Class I, Spray) Plasterer (Mason) Class I
9	Plumber (Head, class I)
10	Mistry Grade I
11	Polisher (with spray Grade I)
12	Road Inspector Grade I
13	Sawyer Class I
14	Stone Cutter Class I
15	Stone Cutter Grade I
16	Stone Chisler Class I
17	Stone Mason Class I
18	Sub-Overseer (Qualified)
19	Tiler Class I
20	Tinsmith Grade I and Class I
21	Upholsterer Grade I
22	Varnisher Class I
23	Welder-Cum-Fitter and Air Conditioning Mechanic
24	Welder (Gas) Class I
25	White Washer Class I
26	Wireman Grade I, Class I
27	Wood Cutter Class I
28	Grinder (Tool) Grade I
29	Operator (Batching Plant Grade I)
30	Leader Grade I
31	Pile Driving Grade I
32	Pump Grade
33	Scrapper Grade I
34	Screening Plant Grade I
35	Pump Grade I
36	Scrapper Grade I
37	Security Guards (with arms)
38	Armature Winder Grade I
39	Blacksmith Grade I and Class I
40	Boilerman Grade I
41	Boilerman Foreman Grade I
42	Brick Layer class I
43	Cable Joiner Grade I
44	Carpenter grade I and Class I
45	Celo Cutter and Decorator
46	Chargeman Class I
47	Checker (Sr) Driver Lorry Grade I
48	Motor Lorry Grade I

49	Motor Vehicle Class I and Diesel Engine Grade I
50	Road Roller Grade I
51	Pump Class Electrician Grade I and Class I/ Grade I
52	Fitter (Grade I, Class I)
53	Pipe Class I (Head)
54	Foreman(Assistant) Line Man Grade I Mason (Skilled Grade I, Class I)
55	Mast Rig
56	Mechanic Class I and Class II
57	Mechanic (Diesel Grade I and Road Roller Grade I
58	Air-conditioning Grade I/Class I, Mistry Grade I
59	Mistry (Air-conditioning Grade I)
60	Overseer
61	Overseer (Senior and Junior)
62	Dragline Grade I
63	Drill Grade I
64	Dumper Grade I
65	Excavator Grade I
66	Fork Lift Grade I
67	Generator Grade I
68	Rigger Grade I
69	Rigger Grade II
70	Charper/Sletter Grade I
71	Shovel and Dragline Tractor Grade I
72	Tradesman Class I
73	Turner/Miller Grade I
74	Work (Assistant) Grade I
75	Compounder
76	Surveyor
77	Winding Engine Driver
78	Operator (Heavy Earth Moving Shovel and Bulldozer)
79	Head Mistry
80	Staff Nurse Grade 'A'
81	Drill Operator other than Jack Hammer
82	Electrical Supervisor with Competency Certificate
83	Underground Shift Boss
84	Head Mechanic
85	Qualified and Experienced Welder
86	Machine Tool Mechanic
87	Mechanical/Plant Foreman
88	Mining Supervisor
89	Vocational Training Instructor/Teacher
90	Head Electrician
91	Accountant
92	Steno with 7 years of service
93	Store Incharge
94	Shift Incharge
95	Supervisor
96	Incharge of Watch and Ward
97	Security Guard (Armed)
98	Crane Grade I
99	Diesel Engine Grade I
100	Dozer Grade I

101	Clamp Shell Grade I
102	Compressor Grade I
103	Grader Grade I
104	Tractor Grade I
105	Vibrator Grade I
106	Screening Plant Grade I
107	Shovel Grade I
108	Shovel and Dragline
109	Tyre vulcanser Grade I
110	Security Guard (with Arms)and other categories by whatever name called which are of Highly-skilled nature
111	Housekeeping Supervisor
112	Cash / ATM Custodian
113	Cash Van Armed Security Guard

**\*Note** – An employee in a skill category can be elevated to higher skill category in the event of his attaining higher skill while on the job.