

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter I — Preliminary, Definitions and Equal Remuneration

This chapter turns preliminary, definitions and equal remuneration into an operational control file. It covers Legal status and reading protocol, Short title, extent and commencement, Definitions, Prohibition of discrimination on ground of gender; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, employees, workers, contractors and payroll teams must first identify the appropriate Government, employment category and event date.	Main obligations / rights • Legal status and reading protocol • Section 1: Short title, extent and commencement • Section 2: Definitions • Section 3: Prohibition of discrimination on ground of gender • Section 4: Decision as to disputes with regard to same or similar nature of work
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Form I • Form IV • Form IX • Form V • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: wrong wage base, late payment, unauthorised deduction or incomplete payroll evidence.	Employee / worker remedy timely and lawful wage payment, a transparent wage slip and a claims route for short-payment or unlawful deduction. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for preliminary, definitions and equal remuneration, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter I — Preliminary, Definitions and Equal Remuneration

Chapter I determines when the Code applies, who carries responsibility, how “wages” must be reconstructed, and how gender-based wage discrimination is tested. Errors here contaminate minimum wages, overtime, bonus, gratuity, social-security and termination calculations across the labour-code system.

4 sections reproduced

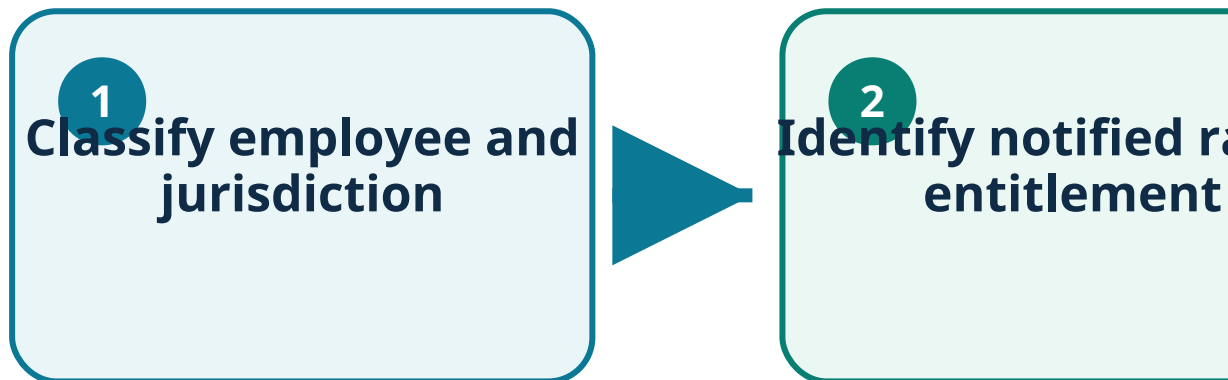
Rules 1, 2

Legal review 2026-07-18

Authors: CA Nikhil Gupta · Kajri Singh

FININ2MIN LEGAL FLOW

Code on Wages, 2019 — Preliminary



Law → trigger → procedure → evidence. Confirm the operative

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Legal status and reading protocol

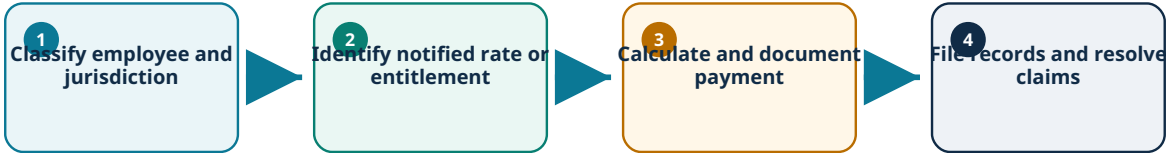
The Code on Wages was enacted on 8 August 2019. The complete operational position must be read with S.O. 4604(E), S.O. 5322(E), the Code on Wages (Central) Rules, 2026 notified as G.S.R. 343(E), State Rules where the State Government is the appropriate Government, and current rate/authority notifications.

Text control: the statutory blocks below reproduce the current English text used for this edition from the official India Code consolidated PDF. Gazette footnotes are summarised in the effective-date table. The official PDF/Gazette prevails if a typographical discrepancy is found.

Chapter decision flow

FININ2MIN LEGAL FLOW

Code on Wages, 2019 — Preliminary, definitions and equal remuneration



Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Section 1: Short title, extent and commencement

Current statutory text

- (1) This Act may be called the Code on Wages, 2019.
- (2) It extends to the whole of India.
- (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint; and different dates may be appointed for different provisions of this Code and any reference in any such provision to the commencement of this Code shall be construed as a reference to the coming into force of that provision.

Finin2min clause-by-clause decode

The provision supplies the Code's name, India-wide territorial reach and commencement mechanism. The operative date must be tested provision by provision; enactment in 2019 did not itself activate the complete Code.

Applicability

All establishments and persons potentially governed by the Code; the practical question is which provision has commenced and which Government is competent.

Trigger and conditions

1. Identify the relevant provision.
2. Confirm the commencement notification and effective date.
3. Check whether a saved legacy action or State instrument continues through section 69.

Practical example / calculation

A payroll team should apply the Code from the notified commencement date for the relevant provision, while preserving the legacy-law calculation and evidence for earlier wage periods.

Employer, employee and professional controls

- Keep a commencement register with notification number and effective date.
- Do not use the enactment date as the payroll go-live date.
- Archive the pre-Code position for periods before commencement.

APPLICABLE CENTRAL RULE

Rule 1: Short title and commencement

1. Short title and commencement.- (1) These rules may be called the Code on Wages (Central) Rules, 2026.
(2) They shall come into force on the date of their publication in the Official Gazette.

Official source: Code on Wages (Central) Rules, 2026, G.S.R. 343(E), 8 May 2026.

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

Employee route

Preserve appointment terms, rate notification, attendance, wage slip and bank proof. Claims are routed through the authority under section 45; appeals proceed under section 49.

Professional evidence

Retain classification memo, notification version, payroll calculation, approval trail, exception log and remediation proof.

Primary text: India Code consolidated Code on Wages, 2019, reviewed 2026-07-18. Rule text: G.S.R. 343(E), 8 May 2026. The signed Gazette prevails over extraction artefacts.

Section 2: Definitions

Current statutory text

In this Code, unless the context otherwise requires,—

(a) "accounting year" means the year commencing on the 1st day of April;

(b) "Advisory Board" means the Central Advisory Board or, as the case may be, the State Advisory Board, constituted under section 42;

(c) "agricultural income tax law" means any law for the time being in force relating to the levy of tax on agricultural income;

(d) "appropriate Government" means,—

(i) in relation to, an establishment carried on by or under the authority of the Central Government or the establishment of railways, mines, oil field, major ports, air transport service, telecommunication, banking and insurance company or a corporation or other authority established by a Central Act or a central public sector undertaking or subsidiary companies set up by central public sector undertakings or autonomous bodies owned or controlled by the Central Government, including establishment of contractors for the purposes of such establishment, corporation or other authority, central public sector undertakings, subsidiary companies or autonomous bodies, as the case may be, the Central Government;

(ii) in relation to any other establishment, the State Government;

(e) "company" means a company as defined in clause (20) of section 2 of the Companies Act, 2013 (18 of 2013);

(f) "contractor", in relation to an establishment, means a person, who—

(i) undertakes to produce a given result for the establishment, other than a mere supply of goods or articles of manufacture to such establishment, through contract labour; or

(ii) supplies contract labour for any work of the establishment as mere human resource and includes a sub-contractor;

(g) "contract labour" means a worker who shall be deemed to be employed in or in connection with the work of an establishment when he is hired in or in connection with such work by or through a contractor, with or without the knowledge of the principal employer and includes inter-State migrant worker but does not include a worker (other than part-time employee) who—

(i) is regularly employed by the contractor for any activity of his establishment and his employment is governed by mutually accepted standards of the conditions of employment (including engagement on permanent basis), and

(ii) gets periodical increment in the pay, social security coverage and other welfare benefits in accordance with the law for the time being in force in such employment;

(h) "co-operative society" means a society registered or deemed to be registered under the Co-operative Societies Act, 1912 (2 of 1912), or any other law for the time being in force relating to co-operative societies in any State;

(i) "corporation" means any body corporate established by or under any Central Act, or State Act, but does not include a company or a co-operative society;

(j) "direct tax" means—

(i) any tax chargeable under the—

(A) Income-tax Act, 1961 (43 of 1961);

(B) Companies (Profits) Surtax Act, 1964 (7 of 1964);

(C) agricultural income tax law; and

(ii) any other tax which, having regard to its nature or incidence, may be declared by the Central Government, by notification, to be a direct tax for the purposes of this Code;

(k) "employee" means, any person (other than an apprentice engaged under the Apprentices Act, 1961 (52 of 1961)), employed on wages by an establishment to do any skilled, semi-skilled or unskilled, manual, operational, supervisory, managerial, administrative, technical or clerical work for hire or reward, whether the terms of employment be express or implied, and also includes a person declared to be an employee by the appropriate Government, but does not include any member of the Armed Forces of the Union;

(l) "employer" means a person who employs, whether directly or through any person, or on his behalf or on behalf of any person, one or more employees in his establishment and where the establishment is carried on by any department of the Central Government or the State Government, the authority specified, by the head of such department, in this behalf or where no authority is so specified the head of the department and in relation to an establishment carried on by a local authority, the chief executive of that authority, and includes,—

(i) in relation to an establishment which is a factory, the occupier of the factory as defined in clause (n) of section 2 of the Factories Act, 1948 (63 of 1948) and, where a person has been named as a manager of the factory under clause (f) of sub-section (1) of section 7 of the said Act, the person so named;

(ii) in relation to any other establishment, the person who, or the authority which, has ultimate control over the affairs of the establishment and where the said affairs is entrusted to a manager or managing director, such manager or managing director;

(iii) contractor; and

(iv) legal representative of a deceased employer;

(m) "establishment" means any place where any industry, trade, business, manufacture or occupation is carried on and includes Government establishment;

(n) "factory" means a factory as defined in clause (m) of section 2 of the Factories Act, 1948 (63 of 1948);

(o) "Government establishment" means any office or department of the Government or a local authority;

(p) "Income-tax Act" means the Income-tax Act, 1961 (43 of 1961);

(q) "industrial dispute" means,—

(i) any dispute or difference between employers and employers, or between employers and workers or between workers and workers which is connected with the employment or non-employment or the terms of employment or with the conditions of labour, of any person; and

(ii) any dispute or difference between an individual worker and an employer connected with, or arising out of, discharge, dismissal, retrenchment or termination of such worker;

(r) "Inspector-cum-Facilitator" means a person appointed by the appropriate Government under sub-section (1) of section 51;

(s) "minimum wage" means the wage fixed under section 6;

(t) "notification" means a notification published in the Gazette of India or in the Official Gazette of a State, as the case may be, and the expression "notify" with its grammatical variations and cognate expressions shall be construed accordingly;

(u) "prescribed" means prescribed by rules made by the appropriate Government;

(v) "same work or work of a similar nature" means work in respect of which the skill, effort, experience and responsibility required are the same, when performed under similar working conditions by employees and the difference if any, between the skill, effort, experience and responsibility required for employees of any gender, are not of practical importance in relation to the terms and conditions of employment;

(w) "State" includes a Union territory;

(x) "Tribunal" shall have the same meaning as assigned to it in clause (r) of section 2 of the Industrial Disputes Act, 1947 (14 of 1947);

(y) "wages" means all remuneration whether by way of salaries, allowances or otherwise, expressed in terms of money or capable of being so expressed which would, if the terms of employment, express or implied, were fulfilled, be payable to a person employed in respect of his employment or of work done in such employment, and includes,—

(i) basic pay;

(ii) dearness allowance; and

(iii) retaining allowance, if any,

but does not include—

(a) any bonus payable under any law for the time being in force, which does not form part of the remuneration payable under the terms of employment;

(b) the value of any house-accommodation, or of the supply of light, water, medical attendance or other amenity or of any service excluded from the computation of wages by a general or special order of the appropriate Government;

(c) any contribution paid by the employer to any pension or provident fund, and the interest which may have accrued thereon;

(d) any conveyance allowance or the value of any travelling concession;

(e) any sum paid to the employed person to defray special expenses entailed on him by the nature of his employment;

(f) house rent allowance;

(g) remuneration payable under any award or settlement between the parties or order of a court or Tribunal;

(h) any overtime allowance;

(i) any commission payable to the employee;

(j) any gratuity payable on the termination of employment;

(k) any retrenchment compensation or other retirement benefit payable to the employee or any ex gratia payment made to him on the termination of employment:

Provided that, for calculating the wages under this clause, if payments made by the employer to the employee under clauses (a) to (i) exceeds one-half, or such other per cent. as may be notified by the Central Government, of all remuneration calculated under this clause, the amount which exceeds such one-half, or the per cent. so notified, shall be deemed as remuneration and shall be accordingly added in wages under this clause:

Provided further that for the purpose of equal wages to all genders and for the purpose of payment of wages, the emoluments specified in clauses (d), (f), (g) and (h) shall be taken for computation of wage.

Explanation.—Where an employee is given in lieu of the whole or part of the wages payable to him, any remuneration in kind by his employer, the value of such remuneration in kind which does not exceed fifteen per cent. of the total wages payable to him, shall be deemed to form part of the wages of such employee;

(z) "worker" means any person (except an apprentice as defined under clause (aa) of section 2 of the Apprentices Act, 1961 (52 of 1961)) employed in any industry to do any manual, unskilled, skilled, technical, operational, clerical or supervisory work for hire or reward, whether the terms of employment be express or implied, and includes—

(i) working journalists as defined in clause (f) of section 2 of the Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955 (45 of 1955); and

(ii) sales promotion employees as defined in clause (d) of section 2 of the Sales Promotion Employees (Conditions of Service) Act, 1976 (11 of 1976), and for the purposes of any proceeding under this Code in relation to an industrial dispute, includes any such person who has been dismissed, discharged or retrenched or otherwise terminated in connection with, or as a consequence of, that dispute, or whose dismissal, discharge or retrenchment has led to that dispute,

but does not include any such person—

(a) who is subject to the Air Force Act, 1950 (45 of 1950), or the Army Act, 1950 (46 of 1950), or the Navy Act, 1957 (62 of 1957); or

(b) who is employed in the police service or as an officer or other employee of a prison; or

(c) who is employed mainly in a managerial or administrative capacity; or

(d) who is employed in a supervisory capacity drawing wage exceeding fifteen thousand rupees per month or an amount as may be notified by the Central Government from time to time.

Finin2min clause-by-clause decode

Section 2 is the classification engine for the entire Code. It determines the responsible Government, who is an employee or worker, who is the employer, the breadth of the establishment, and what remuneration is counted as wages.

Applicability

Apply every definition contextually. "Employee" is broader than "worker"; the supervisory wage ceiling affects worker status, while managerial and administrative personnel remain employees for several wage obligations.

Trigger and conditions

1. Classify establishment and appropriate Government.
2. Identify employee, worker, contractor and principal employer roles.
3. Rebuild the wage basket using the inclusive core and excluded components.
4. Apply the 50% inclusion-back rule and the 15% in-kind ceiling.

Practical example / calculation

Monthly remuneration is ₹70,000. Core pay (basic + DA + retaining allowance) is ₹30,000 and listed exclusions are ₹40,000. Fifty per cent of total remuneration is ₹35,000. The exclusion excess of ₹5,000 is added back, producing statutory wages of ₹35,000 before any other provision-specific adjustment.

Employer, employee and professional controls

- Maintain a documented wage-definition reconciliation for every salary structure.
- Version-control the payroll rule whenever allowances change.
- Separate employee/worker classification from income-tax salary classification.

APPLICABLE CENTRAL RULE

Rule 2: Definitions

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

(a) "appeal" means an appeal under sub-section (1) of section 49; (b) "appellate authority" means the appellate authority appointed by the Central Government under sub-section (1) of section 49; (c) "appendix" means Appendix annexed to these rules; (d) "authority" means the authority appointed by the Central Government under sub-section (1) of section 45; (e) "Board" means the Central Advisory Board constituted by the Central Government under sub-section (1) of section 42; (f) "Chairperson" means the Chairperson of the Board; (g) "Code" means the Code on Wages, 2019 (29 of 2019); (h) "Committee" means a committee appointed by the Central Government under clause (a) of sub-section (1) of section 8; (i) "day" means a period of twenty-four hours beginning at mid-night; (j) "electronically" means any information submitted by email or maintained or displayed on the designated portal or mobile application or website or digital payment in any mode for the purposes of the Code; (k) "form" means the forms appended to these rules; (l) "geographical area" means the areas notified by the Central Government from time to time. (m) "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 judgment or decision involved in the execution of such occupation; (n) "Inspector-cum-Facilitator" means a person appointed by the Central Government, under sub-section (1) of section 51; (o) "member" means a member of the Board; (p) "normal rate of wage" means wage as defined under clause (y) of section 2; (q) "registered trade union" means a trade union registered under the Industrial Relations Code, 2020 (35 of 2020); (r) "section" means a section of the Code; (s) "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; (t) "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; (u) "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 but not defined herein, shall have the meanings respectively assigned to them under the Code.

CHAPTER II

MINIMUM WAGES

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

Employee route

Preserve appointment terms, rate notification, attendance, wage slip and bank proof. Claims are routed through the authority under section 45; appeals proceed under section 49.

Professional evidence

Retain classification memo, notification version, payroll calculation, approval trail, exception log and remediation proof.

Primary text: India Code consolidated Code on Wages, 2019, reviewed 2026-07-18. Rule text: G.S.R. 343(E), 8 May 2026. The signed Gazette prevails over extraction artefacts.

SECTION 3 · OPERATIVE

Section 3: Prohibition of discrimination on ground of gender

Current statutory text

(1) There shall be no discrimination in an establishment or any unit thereof among employees on the ground of gender in matters relating to wages by the same employer, in respect of the same work or work of a similar nature done by any employee.

(2) No employer shall,—

(i) for the purposes of complying with the provisions of sub-section (1), reduce the rate of wages of any employee; and

(ii) make any discrimination on the ground of sex while recruiting any employee for the same work or work of similar nature and in the conditions of employment, except where the employment of women in such work is prohibited or restricted by or under any law for the time being in force.

Finin2min clause-by-clause decode

The employer must not discriminate on gender in wage rates for the same or substantially similar work and must not use recruitment or conditions of employment to recreate the same discrimination.

Applicability

All employees of the same employer where work comparability can be tested on skill, effort, experience, responsibility and working conditions.

Trigger and conditions

1. Compare actual duties, not designations alone.
2. Test skill, effort, experience and responsibility.
3. Confirm similar working conditions.
4. Do not cure inequality by reducing anyone's wage.

Practical example / calculation

Two analysts have different job titles but perform the same reconciliations, carry the same approval responsibility and work under the same conditions. The employer must explain any gender-linked pay variance with objective evidence rather than the title difference alone.

Employer, employee and professional controls

- Run role-based pay-equity testing annually.
- Keep job descriptions, evaluation criteria and pay-band approvals.
- Escalate unexplained gender pay variances.

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

Employee route

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Professional evidence

Retain classification memo, notification version, payroll calculation, approval trail, exception log and remediation proof.

Primary text: India Code consolidated Code on Wages, 2019, reviewed 2026-07-18. Rule text: G.S.R. 343(E), 8 May 2026. The signed Gazette prevails over extraction artefacts.

SECTION 4 · OPERATIVE

Section 4: Decision as to disputes with regard to same or similar nature of work

Current statutory text

Where there is any dispute as to whether a work is of same or similar nature for the purposes of section 3, the dispute shall be decided by such authority as may be notified by the appropriate Government.

Finin2min clause-by-clause decode

A notified authority—not the employer unilaterally—decides disputes over whether work is the same or similar for section 3.

Applicability

A dispute under section 3 where the parties disagree on comparability.

Trigger and conditions

1. Identify the appropriate Government.
2. Locate the current notification appointing the authority.
3. Prepare evidence on actual work content and conditions.

Practical example / calculation

A same-work dispute file should contain job descriptions, actual work samples, responsibility matrices, shift conditions, qualification requirements and pay-band approvals before the notified authority.

Employer, employee and professional controls

- Preserve job evaluation evidence and witness records.
- Track service and hearing dates.
- Avoid relying only on job titles or grade codes.

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

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Forms, registers, portals and due dates

Form / record	Purpose	Basis	Timing / control
Form I	Employee Register	Rule 51	Maintain electronically or physically; preserve five years after last entry.
Form IV	Wages, overtime, advances, fines and deductions register	Rule 51	Maintain contemporaneously; preserve five years.
Form IX	Attendance Register-cum-Muster Roll	Rule 51	Maintain contemporaneously; preserve five years.
Form V	Wage slip	Rule 52	Issue electronically or physically on or before payment of wages.

Portal control: use the live Central or State labour portal specified for the establishment and transaction. Portal screens do not amend the Code or Rules. Retain acknowledgement, uploaded file, payment proof and the instruction version used.

Notifications and effective-date history

Instrument	Date	Legal effect
S.O. 4604(E)	18 Dec 2020	Partial commencement affecting Central Advisory Board and specified rule-making/repeal provisions.
S.O. 5322(E)	21 Nov 2025	Commencement of the remaining Code on Wages provisions specified in the instrument.
Section 4 authority notification	Current instrument to be selected by appropriate Government	Determines the authority deciding same/ similar-work disputes.

Old-law / new-Code concordance

Legacy framework	Current Code	Transition control
Equal Remuneration Act, 1976 — equal remuneration and recruitment	Sections 3–4	Broader gender-neutral formulation; use Code definitions and current authority notification.
Minimum Wages / Payment of Wages / Bonus definitions	Section 2	Unified definitions, especially wages, employee, worker, employer and appropriate Government.

Binding and highly relevant judicial principles

Pre-Code decisions remain useful only to the extent their principle is consistent with the current text. Always test amendment or legislative override before relying on an old ratio.

Randhir Singh v. Union of India

Supreme Court, (1982) 1 SCC 618

Principle: Equal pay for equal work is a constitutional goal flowing from equality principles, but comparability must be established on relevant factors.

Current-law use: Legacy constitutional principle survives; apply through the broader gender-neutral text of sections 3–4.

Mackinnon Mackenzie & Co. Ltd. v. Audrey D'Costa

Supreme Court, (1987) 2 SCC 469

Principle: The substance of work, skill, effort and responsibility matters more than labels or historic job segregation.

Current-law use: Highly relevant to the section 2(v) comparability test.

State of Punjab v. Jagjit Singh

Supreme Court, (2017) 1 SCC 148

Principle: Where materially equal work is established in public employment, unequal basic pay may violate equality; classification and duties remain fact-sensitive.

Current-law use: Use cautiously outside its public-employment facts; do not convert it into an automatic private-sector parity rule.

Official judgment retrieval: Supreme Court of India Verdict Finder / SCR portal. Case citations are included for professional verification.

State-law variation alerts

Issue	Variation	Control
Appropriate Government	Central sphere specified in section 2(d); State sphere for other establishments.	Do not assume Central Rules govern an ordinary State-sphere establishment.
Pay-equity authority	Authority is appointed by the relevant appropriate Government.	Check current State Gazette / labour department notification.
Salary and wage structuring	State wage notifications and local Shops/Establishments rules may add obligations.	Apply the more specific binding instrument and document the hierarchy analysis.

[Open the 36-State/UT source-gated register.](#)

Detailed Finin2min Q&A

Does the Code apply only to “workers”?

No. Several obligations use the broader term “employee”. Worker status becomes important for provisions that expressly use that narrower definition.

Are managers outside the Code?

Not automatically. A managerial person may be outside the worker definition yet remain an employee for wage-payment and other provisions.

Does CTC equal wages?

No. CTC is a commercial payroll concept. Section 2(y) requires a statutory reconstruction of included and excluded remuneration.

Is the 50% rule a salary-structure cap?

It is an inclusion-back mechanism. When specified exclusions exceed 50% of total remuneration, the excess is deemed wages.

Can an employer reduce higher-paid employees to create parity?

No. Section 3 expressly prevents reducing a rate of wages to comply with equal-pay requirements.

Are job titles decisive for same work?

No. Actual skill, effort, experience, responsibility and working conditions must be compared.

Does section 3 protect only women?

The current text prohibits discrimination on the ground of gender and is framed for employees of any gender.

Who decides a same-work dispute?

The authority notified by the appropriate Government under section 4.

Can HRA be ignored for every wage calculation?

No. It is generally excluded under section 2(y), subject to the 50% inclusion-back rule and the special second proviso for equal wages and payment of wages.

How is in-kind remuneration treated?

Up to 15% of total wages may be deemed part of wages where provided in lieu of whole or part of wages.

Is a contractor always the only employer?

No. The definition of employer includes the contractor, while principal-employer duties may arise under connected Codes and contractual arrangements.

Which Government is appropriate for a bank or mine?

The Central Government, subject to the full statutory classification in section 2(d).

Do State rules matter for a private shop?

Yes. In most ordinary private establishments, the State Government is the appropriate Government and State rules/notifications must be checked.

Is an apprentice an employee?

An apprentice engaged under the Apprentices Act is excluded from the employee definition. Mislabeled trainees require factual review.

Does a payroll allowance name control classification?

No. Substance, contractual entitlement and the statutory list control.

Can a settlement redefine wages below the Code?

No. Contracting or settlement cannot override the statutory floor where the Code applies.

What evidence supports pay equity?

Current job descriptions, actual task records, evaluation methodology, pay bands, qualifications, responsibility and working-condition evidence.

Should legacy Equal Remuneration Act cases be ignored?

No. Their principles may remain persuasive where consistent with the new wording, but the Code text and current notifications control.

Primary-source register

- [India Code — Code on Wages, 2019 consolidated PDF](#)
- [Ministry of Labour — Code on Wages \(Central\) Rules, 2026](#)
- [Ministry Labour Codes library — commencement, notifications, FAQs and handbook](#)
- [Supreme Court of India — judgment search](#)

Last checked: 2026-07-18. Educational and professional reference; obtain fact-specific legal advice before action.

Start of series [Next: Minimum wages, floor wage, hours and overtime →](#)

finin2min.com · Authors: CA Nikhil Gupta and Kajri Singh · Review date 2026-07-18

Educational and professional reference. Official Gazette, India Code and the applicable State instrument prevail.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter II — Minimum Wages, Floor Wage, Hours and Overtime

This chapter turns minimum wages, floor wage, hours and overtime into an operational control file. It covers Legal status and reading protocol, Payment of minimum rate of wages, Fixation of minimum wages, Components of minimum wages; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, employees, workers, contractors and payroll teams must first identify the appropriate Government, employment category and event date.	Main obligations / rights • Legal status and reading protocol • Section 5: Payment of minimum rate of wages • Section 6: Fixation of minimum wages • Section 7: Components of minimum wages • Section 8: Procedure for fixing and revising minimum wages
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Form I • Form IV • Form IX • Form V • Form II
Employer risk snapshot Highest practical risks: wrong wage base, late payment, unauthorised deduction or incomplete payroll evidence.	Employee / worker remedy timely and lawful wage payment, a transparent wage slip and a claims route for short-payment or unlawful deduction. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for minimum wages, floor wage, hours and overtime, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter II — Minimum Wages, Floor Wage, Hours and Overtime

Chapter II converts minimum wage from a scheduled-employment concept into a universal statutory floor, while preserving Central/State jurisdiction. It governs classification, rate fixation, VDA, floor wage, short-day protection, mixed work, piece work, weekly rest and overtime.

10 sections reproduced

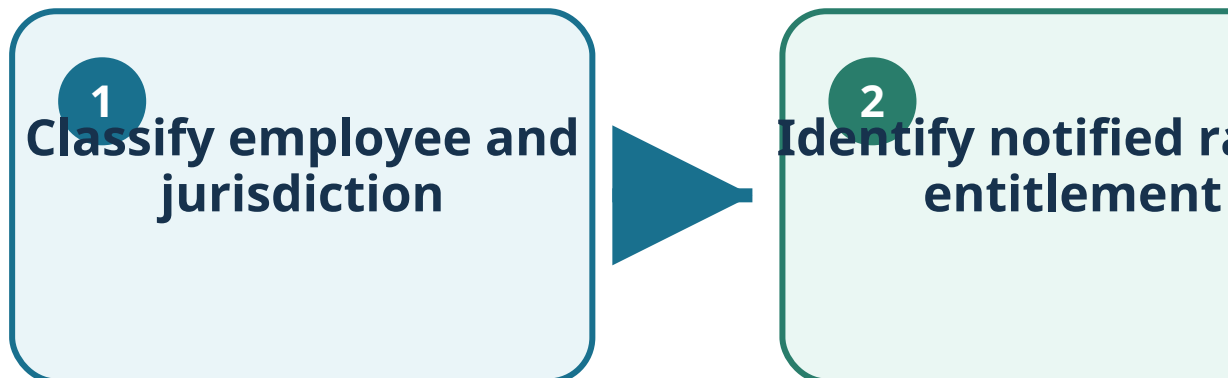
Rules 3, 4, 5, 6, 7, 8

Legal review 2026-07-18

Authors: CA Nikhil Gupta · Kajri Singh

FININ2MIN LEGAL FLOW

Code on Wages, 2019 — Minimum



Law → trigger → procedure → evidence. Confirm the operative

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Legal status and reading protocol

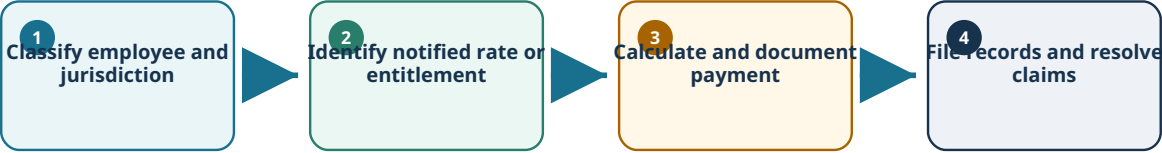
The Code on Wages was enacted on 8 August 2019. The complete operational position must be read with S.O. 4604(E), S.O. 5322(E), the Code on Wages (Central) Rules, 2026 notified as G.S.R. 343(E), State Rules where the State Government is the appropriate Government, and current rate/authority notifications.

Text control: the statutory blocks below reproduce the current English text used for this edition from the official India Code consolidated PDF. Gazette footnotes are summarised in the effective-date table. The official PDF/Gazette prevails if a typographical discrepancy is found.

Chapter decision flow

FININ2MIN LEGAL FLOW

Code on Wages, 2019 — Minimum wages, floor wage, hours and overtime



Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Section 5: Payment of minimum rate of wages

Current statutory text

No employer shall pay to any employee wages less than the minimum rate of wages notified by the appropriate Government.

Finin2min clause-by-clause decode

The notified minimum rate is a hard wage floor. Contract terms, consent or internal salary bands cannot authorise a lower payment.

Applicability

Every employee and establishment covered by the relevant Central or State minimum-wage notification.

Trigger and conditions

1. Identify appropriate Government and scheduled/category mapping.
2. Select skill level, occupation and zone.
3. Apply current VDA and effective date.

Practical example / calculation

If the applicable notified monthly minimum is ₹18,900 including current VDA, a contract promising ₹18,000 cannot reduce the statutory entitlement. The ₹900 shortfall and consequential arrears remain payable.

Employer, employee and professional controls

- Maintain a location–category–skill wage matrix.
- Reconcile payroll monthly against current notifications.
- Block below-floor salary changes in HRIS.

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

Employee route

Preserve appointment terms, rate notification, attendance, wage slip and bank proof. Claims are routed through the authority under section 45; appeals proceed under section 49.

Professional evidence

Retain classification memo, notification version, payroll calculation, approval trail, exception log and remediation proof.

Primary text: India Code consolidated Code on Wages, 2019, reviewed 2026-07-18. Rule text: G.S.R. 343(E), 8 May 2026. The signed Gazette prevails over extraction artefacts.

Section 6: Fixation of minimum wages

Current statutory text

(1) Subject to the provisions of section 9, the appropriate Government shall fix the minimum rate of wages payable to employees in accordance with the provisions of section 8.

(2) For the purposes of sub-section (1), the appropriate Government shall fix a minimum rate of wages—

(a) for time work; or

(b) for piece work.

(3) Where employees are employed on piece work, for the purpose of sub-section (1), the appropriate Government shall fix a minimum rate of wages for securing such employees a minimum rate of wages on a time work basis.

(4) The minimum rate of wages on time work basis may be fixed in accordance with any one or more of the following wage periods, namely:—

(i) by the hour; or

(ii) by the day; or

(iii) by the month.

(5) Where the rates of wages are fixed by the hour or by the day or by the month, the manner of calculating the wages shall be such, as may be prescribed.

(6) For the purpose of fixation of minimum rate of wages under this section, the appropriate Government,—

(a) shall primarily take into account the skill of workers required for working under the categories of unskilled, skilled, semi-skilled and highly-skilled or geographical area or both; and

(b) may, in addition to such minimum rate of wages for certain category of workers, take into account their arduousness of work like temperature or humidity normally difficult to bear, hazardous occupations or processes or underground work as may be prescribed by that Government; and

(c) the norms of such fixation of minimum rate of wages shall be such as may be prescribed.

(7) The number of minimum rates of wages referred to in sub-section (6) may, as far as possible, be kept at minimum by the appropriate Government.

Finin2min clause-by-clause decode

The appropriate Government fixes time and piece rates. Classification should primarily reflect skill and geography and may also reflect arduousness and hazardous conditions.

Applicability

Every wage category notified by the appropriate Government.

Trigger and conditions

1. Classify time or piece work.
2. Apply skill and geographical category.
3. Apply arduousness/hazard additions where notified.
4. Use Rule 3 for day/hour/month conversion in the Central sphere.

Practical example / calculation

Under Central Rule 3, a notified daily rate of ₹800 converts to ₹100 per hour ($₹800 \div 8$) and ₹20,800 per month ($₹800 \times 26$), subject to the Rule's rounding convention.

Employer, employee and professional controls

- Document category evidence.
- Test rounding in payroll.
- Do not use a lower internal hourly divisor.

APPLICABLE CENTRAL RULE

Rule 3: Manner of calculating minimum rate of wages

3. Manner of calculating minimum rate of wages.—(1) For the purposes of sub-section (5) of section 6, the minimum rate of wages shall be fixed by the day basis keeping in view the criteria which shall be separately specified by the Central Government by special or general order:

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

(2) Where the rate of wages for a day is fixed, 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.

(3) In case there is less than six days working week, the hourly rate of minimum wages so calculated shall be used to derive the minimum wages for the day.

Official source: Code on Wages (Central) Rules, 2026, G.S.R. 343(E), 8 May 2026.

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

Employee route

Preserve appointment terms, rate notification, attendance, wage slip and bank proof. Claims are routed through the authority under section 45; appeals proceed under section 49.

Professional evidence

Retain classification memo, notification version, payroll calculation, approval trail, exception log and remediation proof.

Primary text: India Code consolidated Code on Wages, 2019, reviewed 2026-07-18. Rule text: G.S.R. 343(E), 8 May 2026. The signed Gazette prevails over extraction artefacts.

Section 7: Components of minimum wages

Current statutory text

(1) Any minimum rate of wages fixed or revised by the appropriate Government under section 8 may consist of—

(a) a basic rate of wages and an allowance at a rate to be adjusted, at such intervals and in such manner as the appropriate Government may direct, to accord as nearly as practicable with the variation in the cost of living index number applicable to such workers (hereinafter referred to as “cost of living allowance”); or

(b) a basic rate of wages with or without the cost of living allowance, and the cash value of the concessions in respect of supplies of essential commodities at concession rates, where so authorised; or

(c) an all-inclusive rate allowing for the basic rate, the cost of living allowance and the cash value of the concessions, if any.

(2) The cost of living allowance and the cash value of the concessions in respect of supplies of essential commodities at concession rate shall be computed by such authority, as the appropriate Government may by notification, appoint, at such intervals and in accordance with such directions as may be specified or given by the appropriate Government from time to time.

Finin2min clause-by-clause decode

A minimum wage can be structured as basic plus cost-of-living allowance, basic plus concessions, or an all-inclusive rate. The notified computation authority and interval govern VDA/cash-value updates.

Applicability

Where a minimum-wage notification uses basic, VDA or concession components.

Trigger and conditions

1. Read the notification's component structure.
2. Apply the latest cost-of-living index period.
3. Use the appointed authority's computation.

Practical example / calculation

Where the notification states basic ₹14,000 plus VDA ₹2,400, payroll must update the VDA on the operative cycle and cannot treat the basic component alone as the minimum wage.

Employer, employee and professional controls

- Retain CPI/VDA source and effective-date evidence.
- Separate arrears caused by retrospective VDA revisions.
- Do not freeze VDA beyond the notified cycle.

APPLICABLE CENTRAL RULE

Rule 4: Interval for revision of variable dearness allowance

4. 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 1st April and then before 1st 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.

Official source: Code on Wages (Central) Rules, 2026, G.S.R. 343(E), 8 May 2026.

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

Employee route

Preserve appointment terms, rate notification, attendance, wage slip and bank proof. Claims are routed through the authority under section 45; appeals proceed under section 49.

Professional evidence

Retain classification memo, notification version, payroll calculation, approval trail, exception log and remediation proof.

Primary text: India Code consolidated Code on Wages, 2019, reviewed 2026-07-18. Rule text: G.S.R. 343(E), 8 May 2026. The signed Gazette prevails over extraction artefacts.

Section 8: Procedure for fixing and revising minimum wages

Current statutory text

(1) In fixing minimum rates of wages for the first time or in revising minimum rates of wages under this Code, the appropriate Government shall either—

(a) appoint as many committees as it considers necessary to hold enquiries and recommend in respect of such fixation or revision, as the case may be; or

(b) by notification publish its proposals for the information of persons likely to be affected thereby and specify a date not less than two months from the date of the notification on which the proposals shall be taken into consideration.

(2) Every committee appointed by the appropriate Government under clause (a) of sub-section (1) shall consist of persons—

(a) representing employers;

(b) representing employees which shall be equal in number of the members specified in clause (a); and

(c) independent persons, not exceeding one-third of the total members of the committee.

(3) After considering the recommendation of the committee appointed under clause (a) of sub-section (1) or, as the case may be, all representations received by it before the date specified in the notification under clause (b) of that sub-section, the appropriate Government shall by notification fix, or as the case may be, revise the minimum rates of wages and unless such notification otherwise provides, it shall come into force on the expiry of three months from the date of its issue:

Provided that where the appropriate Government proposes to revise the minimum rates of wages in the manner specified in clause (b) of sub-section (1), it shall also consult concerned Advisory Board constituted under section 42.

(4) The appropriate Government shall review or revise minimum rates of wages ordinarily at an interval not exceeding five years.

Finin2min clause-by-clause decode

Minimum-wage fixation may follow a committee route or a proposal-and-objection route. The final notification ordinarily becomes effective after three months unless it says otherwise, and rates should ordinarily be reviewed within five years.

Applicability

Government fixation/revision process and affected employers/employees.

Trigger and conditions

1. Identify route used.
2. For proposal route, confirm at least two months for representations.
3. Read final notification for effective date.
4. Track five-year ordinary review cycle.

Practical example / calculation

A proposal published on 1 July cannot specify a representation cut-off earlier than the statutory minimum two-month window. Payroll changes arise from the final notification and its effective-date clause, not from the proposal itself.

Employer, employee and professional controls

- Calendar draft and final notifications.
- File representations with evidence where relevant.
- Do not apply draft proposals as law.

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

Employee route

Preserve appointment terms, rate notification, attendance, wage slip and bank proof. Claims are routed through the authority under section 45; appeals proceed under section 49.

Professional evidence

Retain classification memo, notification version, payroll calculation, approval trail, exception log and remediation proof.

Primary text: India Code consolidated Code on Wages, 2019, reviewed 2026-07-18. Rule text: G.S.R. 343(E), 8 May 2026. The signed Gazette prevails over extraction artefacts.

Section 9: Power of Central Government to fix floor wage

Current statutory text

(1) The Central Government shall fix floor wage taking into account minimum living standards of a worker in such manner as may be prescribed:

Provided that different floor wage may be fixed for different geographical areas.

(2) The minimum rates of wages fixed by the appropriate Government under section 6 shall not be less than the floor wage and if the minimum rates of wages fixed by the appropriate Government earlier is more than the floor wage, then, the appropriate Government shall not reduce such minimum rates of wages fixed by it earlier.

(3) The Central Government may, before fixing the floor wage under sub-section (1), obtain the advice of the Central Advisory Board constituted under sub-section (1) of section 42 and consult State Governments in such manner as may be prescribed.

Finin2min clause-by-clause decode

The Central Government sets a floor wage based on minimum living standards. State or Central minimum rates cannot fall below it, and a previously higher rate cannot be reduced merely because the floor is lower.

Applicability

All appropriate Governments when fixing minimum wages; employers indirectly through the notified rates.

Trigger and conditions

1. Locate current floor-wage instrument.
2. Compare applicable minimum wage with floor wage.
3. Preserve higher existing minimum rate.

Practical example / calculation

If the floor wage is ₹16,000 and a State rate is already ₹18,500, the State rate cannot be reduced to ₹16,000 merely because that is the floor.

Employer, employee and professional controls

- Maintain floor-vs-notified-rate exception report.
- Treat geographic floor wage separately where notified.

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

Employee route

Preserve appointment terms, rate notification, attendance, wage slip and bank proof. Claims are routed through the authority under section 45; appeals proceed under section 49.

Professional evidence

Retain classification memo, notification version, payroll calculation, approval trail, exception log and remediation proof.

Primary text: India Code consolidated Code on Wages, 2019, reviewed 2026-07-18. Rule text: G.S.R. 343(E), 8 May 2026. The signed Gazette prevails over extraction artefacts.

Section 10: Wages of employee who works for less than normal working day

Current statutory text

If an employee whose minimum rate of wages has been fixed under this Code by the day works on any day on which he was employed for a period of less than the requisite number of hours constituting a normal working day, he shall, save as otherwise hereinafter provided, be entitled to receive wages in respect of work done on that day, as if he had worked for a full normal working day:

Provided that he shall not be entitled to receive wages for a full normal working day,—

(i) in any case where his failure to work is caused by his unwillingness to work and not by the omission of the employer to provide him with work; and

(ii) in such other cases and circumstances, as may be prescribed.

Finin2min clause-by-clause decode

A day-rated employee generally receives the full daily minimum wage if the employer fails to provide a full normal day. The protection does not apply where the employee was unwilling to work or another prescribed exception applies.

Applicability

Day-rated minimum-wage employees who work less than the normal daily hours.

Trigger and conditions

1. Confirm employee reported and was willing to work.
2. Identify who caused the shortfall.
3. Check prescribed exceptions.

Practical example / calculation

A day-rated employee reports for an eight-hour shift, but the employer provides only four hours of work due to machine breakdown. Subject to the statutory exceptions, the full daily minimum wage remains protected.

Employer, employee and professional controls

- Record reporting time, work allocation and downtime cause.
- Do not auto-prorate employer-caused idle time.

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

Employee route

Preserve appointment terms, rate notification, attendance, wage slip and bank proof. Claims are routed through the authority under section 45; appeals proceed under section 49.

Professional evidence

Retain classification memo, notification version, payroll calculation, approval trail, exception log and remediation proof.

Primary text: India Code consolidated Code on Wages, 2019, reviewed 2026-07-18. Rule text: G.S.R. 343(E), 8 May 2026. The signed Gazette prevails over extraction artefacts.

Section 11: Wages for two or more classes of work

Current statutory text

Where an employee does two or more classes of work to each of which a different minimum rate of wages is applicable, the employer shall pay to such employee in respect of the time respectively occupied in each such class of work, wages at not less than the minimum rate in force in respect of each such class.

Finin2min clause-by-clause decode

Where one employee performs multiple classes of work carrying different rates, wages must be allocated by the time spent in each class.

Applicability

Multi-skilled or mixed-duty employees.

Trigger and conditions

1. Identify each class and rate.
2. Record time in each class.
3. Pay at least the applicable rate for each period.

Practical example / calculation

An employee spends five hours on skilled electrical work and three hours on semi-skilled packing. Time must be recorded and each block paid at not less than its applicable rate.

Employer, employee and professional controls

- Use task/time coding.
- Avoid averaging that underpays a higher-rated activity.

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

Employee route

Preserve appointment terms, rate notification, attendance, wage slip and bank proof. Claims are routed through the authority under section 45; appeals proceed under section 49.

Professional evidence

Retain classification memo, notification version, payroll calculation, approval trail, exception log and remediation proof.

Primary text: India Code consolidated Code on Wages, 2019, reviewed 2026-07-18. Rule text: G.S.R. 343(E), 8 May 2026. The signed Gazette prevails over extraction artefacts.

Section 12: Minimum time rate wages for piece work

Current statutory text

Where a person is employed on piece work for which minimum time rate and not a minimum piece rate has been fixed under this Code, the employer shall pay to such person wages at not less than the minimum time rate.

Finin2min clause-by-clause decode

A piece worker remains protected by the minimum time rate where no piece rate has been fixed.

Applicability

Piece-rate work covered by a time-rate minimum wage but no notified piece rate.

Trigger and conditions

1. Measure hours/time period.
2. Calculate minimum time-rate entitlement.
3. Compare with piece earnings and pay the higher protected amount.

Practical example / calculation

A piece worker earns ₹620 from output during an eight-hour day, while the protected time-rate minimum is ₹800. The employer must make up the ₹180 shortfall.

Employer, employee and professional controls

- Run time-rate floor reconciliation each wage period.

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

Employee route

Preserve appointment terms, rate notification, attendance, wage slip and bank proof. Claims are routed through the authority under section 45; appeals proceed under section 49.

Professional evidence

Retain classification memo, notification version, payroll calculation, approval trail, exception log and remediation proof.

Primary text: India Code consolidated Code on Wages, 2019, reviewed 2026-07-18. Rule text: G.S.R. 343(E), 8 May 2026. The signed Gazette prevails over extraction artefacts.

Section 13: Fixing hours of work for normal working day

Current statutory text

(1) Where the minimum rates of wages have been fixed under this Code, the appropriate Government may—

- (a) fix the number of hours of work which shall constitute a normal working day inclusive of one or more specified intervals;
- (b) provide for a day of rest in every period of seven days which shall be allowed to all employees or to any specified class of employees and for the payment of remuneration in respect of such days of rest;
- (c) provide for payment for work on a day of rest at a rate not less than the overtime rate.

(2) The provisions of sub-section (1) shall, in relation to the following classes of employees apply, only to such extent and subject to such conditions as may be prescribed, namely:—

- (a) employees engaged in any emergency which could not have been foreseen or prevented;
- (b) employees 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) employees whose employment is essentially intermittent;
- (d) employees engaged in any work which for technical reasons has to be completed before the duty is over; and
- (e) employees engaged in a work which could not be carried on except at times dependent on the irregular action of natural forces.

(3) For the purposes of clause (c) of sub-section (2), employment of an employee is essentially intermittent when it is declared to be so by the appropriate Government on the ground that the daily hours of duty of the employee, or if there be no daily hours of duty as such for the employee, the hours of duty normally include periods of inaction during which the employee may be on duty but is not called upon to display either physical activity or sustained attention.

Finin2min clause-by-clause decode

The appropriate Government may define the normal day, weekly rest and rest-day remuneration. Prescribed exceptions apply to emergencies, preparatory work, intermittent work, technically continuous work and work dependent on natural forces.

Applicability

Employees whose minimum rate has been fixed; Central Rule 5 supplies 8-hour/day and 48-hour/week architecture in the Central sphere.

Trigger and conditions

1. Identify applicable hours notification and OSHWC interface.
2. Schedule weekly rest.
3. Classify any exception narrowly.
4. Record rest-day substitution.

Practical example / calculation

A six-day Central-sphere schedule must align the eight-hour normal day, weekly rest and forty-eight-hour weekly ceiling, while separately checking the OSHWC rule on rest intervals.

Employer, employee and professional controls

- Time-system alerts for 8/48-hour limits.
- Weekly-rest dashboard.
- Exception approval and compensatory-rest record.

APPLICABLE CENTRAL RULE

Rule 5: Hours of work for normal working day

5. Hours of work for normal working day. - (1) The number of hours of work which shall constitute normal working day for an employee whose wage period is on a daily basis shall be eight hours and interval for rest shall be in accordance with notification issued in this regard under Occupational Safety, Health and Working Conditions Code, 2020 (37 of 2020).

(2) The number of hours of work which shall constitute a normal working day for an employee whose wage period is other than on a daily basis shall be so fixed that the total number of weekly working hours shall not exceed forty-eight hours.

Official source: Code on Wages (Central) Rules, 2026, G.S.R. 343(E), 8 May 2026.

APPLICABLE CENTRAL RULE

Rule 6: Weekly day of rest

6. Weekly day of rest.— (1) Subject to the provisions of this rule, an employee shall be allowed rest for one day in every week (hereinafter referred to as "the rest day"), in case of six-day working week which shall ordinarily be a Sunday and in case of less than six-days working week, the rest day shall include Saturday and Sunday, however, the employer may fix any other day of the week as the rest day for any employee or class of employees:

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

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

Explanation.- For the purpose of computation of the continuous period of not less than six days or the stipulated number of days worked 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.

(2) An employee shall not be required or allowed to work on the rest day unless he is allowed a substituted rest 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 shall result in the employee working for more than ten days consecutively without a rest day.

(3) Where any employee works on a rest day and has been given a substituted rest day on any working days before or after the rest day, the rest day shall, for the purposes 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 previous working day; 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 previous working day: Provided that in case of six-days working 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, the employee shall be paid, only for the rest day on which he worked, an amount equal to the wages payable at the overtime rate, which shall not be less than twice the normal rate of wages,

and, in case 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 jurisdiction may, on application made 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, the employee 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 previous working day.

Explanation.- For the purpose of this sub-rule, the words 'previous working 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 previous working 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 favorable terms.

Explanation.- For the purposes of this rule, the expression 'week' shall mean a period of seven days beginning at midnight on Saturday night.

APPLICABLE CENTRAL RULE

Rule 7: Night shifts

7. Night shifts. —Where an employee works on a shift which extends beyond midnight, then, —

(i) a rest day for the whole day for the purposes of rule 6 shall, in this case means a period of twenty-four consecutive hours beginning from the time when his shift ends; and (ii) 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.

Official source: Code on Wages (Central) Rules, 2026, G.S.R. 343(E), 8 May 2026.

APPLICABLE CENTRAL RULE

Rule 8: Extent and conditions of working hours for certain categories of employees

8. Extent and conditions of working hours for certain categories of employees.- The number of working hours for certain categories of employees under sub-section (2) of section 13 may exceed the normal working hours, specified in rule 5:

Provided that the overtime of these categories of employees shall be as per section 14.

Official source: Code on Wages (Central) Rules, 2026, G.S.R. 343(E), 8 May 2026.

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

Employee route

Preserve appointment terms, rate notification, attendance, wage slip and bank proof. Claims are routed through the authority under section 45; appeals proceed under section 49.

Professional evidence

Retain classification memo, notification version, payroll calculation, approval trail, exception log and remediation proof.

Primary text: India Code consolidated Code on Wages, 2019, reviewed 2026-07-18. Rule text: G.S.R. 343(E), 8 May 2026. The signed Gazette prevails over extraction artefacts.

Section 14: Wages for overtime work

Current statutory text

Where an employee whose minimum rate of wages has been fixed under this Code by the hour, by the day or by such a longer wage-period as may be prescribed, works on any day in excess of the number of hours constituting a normal working day, the employer shall pay him for every hour or for part of an hour so worked in excess, at the overtime rate which shall not be less than twice the normal rate of wages.

Finin2min clause-by-clause decode

Work beyond the normal day attracts overtime at not less than twice the normal rate. A part of an excess hour is also protected.

Applicability

Employees with minimum rates fixed by hour, day or prescribed longer wage period who exceed the normal day.

Trigger and conditions

1. Determine normal hours.
2. Capture all excess time, including part-hours.
3. Compute at least 2× normal rate.
4. Overlay any more beneficial State/sector rule.

Practical example / calculation

Normal hourly wage is ₹125. Two hours and thirty minutes of covered overtime require at least ₹625: $2.5 \times ₹250$.

Employer, employee and professional controls

- No unauthorised overtime without payment.
- Reconcile attendance, production and payroll.
- Retain overtime approval and employee acknowledgment.

APPLICABLE CENTRAL RULE

Rule 8: Extent and conditions of working hours for certain categories of employees

8. Extent and conditions of working hours for certain categories of employees.- The number of working hours for certain categories of employees under sub-section (2) of section 13 may exceed the normal working hours, specified in rule 5:

Provided that the overtime of these categories of employees shall be as per section 14.

Official source: Code on Wages (Central) Rules, 2026, G.S.R. 343(E), 8 May 2026.

Consequences, remedy and evidence

Employer exposure

Shortfall, arrears, compensation, inspection findings and downstream adjudication/offence exposure may arise. The precise consequence must be mapped to sections 45 and 51–56.

Employee route

Preserve appointment terms, rate notification, attendance, wage slip and bank proof. Claims are routed through the authority under section 45; appeals proceed under section 49.

Professional evidence

Retain classification memo, notification version, payroll calculation, approval trail, exception log and remediation proof.

Primary text: India Code consolidated Code on Wages, 2019, reviewed 2026-07-18. Rule text: G.S.R. 343(E), 8 May 2026. The signed Gazette prevails over extraction artefacts.

Forms, registers, portals and due dates

Form / record	Purpose	Basis	Timing / control
Form I	Employee Register	Rule 51	Maintain electronically or physically; preserve five years after last entry.
Form IV	Wages, overtime, advances, fines and deductions register	Rule 51	Record minimum wage, overtime and deductions contemporaneously.
Form IX	Attendance Register-cum-Muster Roll	Rule 51	Primary hours and overtime evidence.
Form V	Wage slip	Rule 52	Issue on or before wage payment.
Form II / III	Claim / appeal	Rules 49–50	Use for dispute remedy; employer appeal requires deposit of claim amount.

Portal control: use the live Central or State labour portal specified for the establishment and transaction. Portal screens do not amend the Code or Rules. Retain acknowledgement, uploaded file, payment proof and the instruction version used.

Notifications and effective-date history

Instrument	Date	Legal effect
S.O. 5322(E)	21 Nov 2025	Commencement of Chapter II provisions.
Minimum-wage notifications	Central or State, category/zone specific	Supply the operative rate, VDA, occupation, skill and geographical classification.
Section 7(2) authority instrument	Appropriate Government	Appoints the authority computing cost-of-living allowance and concession value.
Floor-wage instrument	Central Government	Sets the statutory floor; verify the current notified amount and geography immediately before use.

Old-law / new-Code concordance

Legacy framework	Current Code	Transition control
Minimum Wages Act, 1948 — sections 3–5	Sections 5–9	Universal Code architecture, floor wage and revised fixation process.
Minimum Wages Act — sections 12–17	Sections 10–14	Short-day, mixed-work, piece-work, hours, rest and overtime protections.
Saved State notifications/ actions	Section 69 savings	Apply only after verifying survival, consistency and later replacement.

Binding and highly relevant judicial principles

Pre-Code decisions remain useful only to the extent their principle is consistent with the current text. Always test amendment or legislative override before relying on an old ratio.

Bijay Cotton Mills Ltd. v. State of Ajmer

Supreme Court, AIR 1955 SC 33

Principle: Minimum-wage legislation is a valid social-welfare restriction; the statutory floor is not defeated by ordinary freedom-of-contract arguments.

Current-law use: Legacy constitutional principle remains relevant to Code enforcement.

U. Unichoyi v. State of Kerala

Supreme Court, AIR 1962 SC 12

Principle: A statutory minimum wage is not fixed by reference to an individual employer's capacity to pay.

Current-law use: Relevant to objections based only on affordability.

Workmen v. Reptakos Brett & Co. Ltd.

Supreme Court, (1992) 1 SCC 290

Principle: Needs-based wage analysis includes food, clothing, housing and additional essentials such as education, medical needs, recreation and old-age provision.

Current-law use: Useful context for living-standard and floor-wage methodology; the current statutory instrument controls the actual rate.

Airfreight Ltd. v. State of Karnataka

Supreme Court, (1999) 6 SCC 567

Principle: Where a notification specifies basic plus VDA, total remuneration and notification wording must be analysed before determining shortfall.

Current-law use: Apply only after reading current section 7 structure and the operative notification.

Official judgment retrieval: Supreme Court of India Verdict Finder / SCR portal. Case citations are included for professional verification.

State-law variation alerts

Issue	Variation	Control
Rate notification	Occupation, skill, zone and VDA vary by appropriate Government.	Build a State/UT-specific rate matrix; never use one national amount.
Normal day / weekly rest	Central Rules apply in the Central sphere; State Rules and Shops laws may differ.	Overlay the binding State rule and any more beneficial sector condition.
Overtime	Section 14 floor is at least twice normal rate; other laws may be more specific.	Map OSHWC, Shops and Establishments, factory/mine or settlement provisions.
VDA cycle	Central Rule 4 uses 1 April and 1 October; State cycles vary.	Maintain jurisdiction-specific effective-date calendars.

[Open the 36-State/UT source-gated register.](#)

Detailed Finin2min Q&A

Is one national minimum wage rate applicable everywhere?

No. The Central Government fixes a floor wage, while the appropriate Government fixes operative minimum rates that cannot be lower.

Can a State reduce an existing higher rate to the floor wage?

No. Section 9 protects a previously higher minimum rate from reduction merely because the floor is lower.

Are minimum wages limited to scheduled employments?

The Code's architecture is universal, subject to commencement, jurisdiction and notified classifications.

How is a daily rate converted to hourly and monthly in the Central sphere?

Rule 3 divides the daily rate by eight for hourly rate and multiplies it by twenty-six for monthly rate, applying the specified rounding rule.

What if the establishment works five days a week?

Rule 3(3) uses the hourly rate to derive the daily rate; Rule 6 separately addresses paid rest days and weekly-rest structure.

How often must VDA be revised under the Central Rules?

Rule 4 requires revision on 1 April and 1 October each year.

Is the normal day eight hours?

For a daily wage period in the Central sphere, Rule 5 states eight hours, with rest intervals linked to OSHWC instruments.

Is the weekly ceiling forty-eight hours?

Rule 5(2) states that, for wage periods other than daily, total weekly working hours shall not exceed forty-eight hours.

Is every Sunday necessarily the rest day?

Not invariably. Rule 6 provides the ordinary position and permits another fixed day with notice and conditions.

Must rest days be paid?

Rule 6 contains paid-rest-day protections; apply the exact sub-rule to the working-week model.

How is a night shift rest day calculated?

Rule 7 treats the rest day as twenty-four consecutive hours beginning when the shift ends.

Can overtime be paid at 1.5 times?

Not where section 14 applies: the statutory minimum is twice the normal rate.

Does part of an overtime hour count?

Yes. Section 14 covers every hour or part of an hour worked in excess.

Can a piece worker earn below the time-rate floor?

No, where section 12 applies and no minimum piece rate has been fixed.

What if an employee performs two skill categories in one shift?

Section 11 requires payment for the time in each class at not less than that class's minimum rate.

Can employer-caused downtime be prorated?

Section 10 generally protects the full daily wage where the employee was willing to work and the employer did not provide work.

What is the ordinary revision cycle for minimum wages?

Section 8 says the appropriate Government shall ordinarily review or revise rates at an interval not exceeding five years.

Does a draft wage notification change payroll immediately?

No. A draft or proposal is not operative law. Apply the final notification from its stated effective date.

Which rate wins if a State law is more beneficial?

The specific statutory interaction and savings must be checked; employers should not reduce a more beneficial binding entitlement without legal review.

What records prove compliance?

Rate notification, classification basis, attendance, muster roll, wage register, wage slips, overtime approvals, bank payment proof and arrears reconciliation.

Primary-source register

- [India Code — Code on Wages, 2019 consolidated PDF](#)
- [Ministry of Labour — Code on Wages \(Central\) Rules, 2026](#)
- [Ministry Labour Codes library — commencement, notifications, FAQs and handbook](#)
- [Supreme Court of India — judgment search](#)

Last checked: 2026-07-18. Educational and professional reference; obtain fact-specific legal advice before action.

[← Previous: Preliminary, definitions and equal remuneration](#)[Next: Payment of wages and deductions →](#)

finin2min.com · Authors: CA Nikhil Gupta and Kajri Singh · Review date 2026-07-18

Educational and professional reference. Official Gazette, India Code and the applicable State instrument prevail.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter III - Payment of wages and deductions

This chapter turns payment of wages and deductions into an operational control file. It covers Mode of payment of wages, Fixation of wage period, Time limit for payment of wages, Deductions which may be made from wages; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, employees, workers, contractors and payroll teams must first identify the appropriate Government, employment category and event date.	Main obligations / rights • Section 15: Mode of payment of wages • Section 16: Fixation of wage period • Section 17: Time limit for payment of wages • Section 18: Deductions which may be made from wages • Section 19: Fines
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Register • Notice • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: wrong wage base, late payment, unauthorised deduction or incomplete payroll evidence.	Employee / worker remedy timely and lawful wage payment, a transparent wage slip and a claims route for short-payment or unlawful deduction. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for payment of wages and deductions, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter III - Payment of wages and deductions

Code on Wages, 2019 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

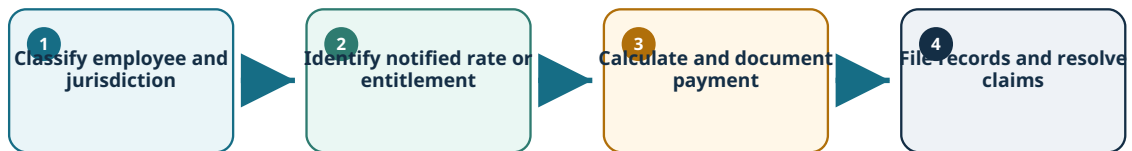
Sections: 15-25

Central Rules mapped: 9

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Code on Wages, 2019 — Payment of wages and deductions

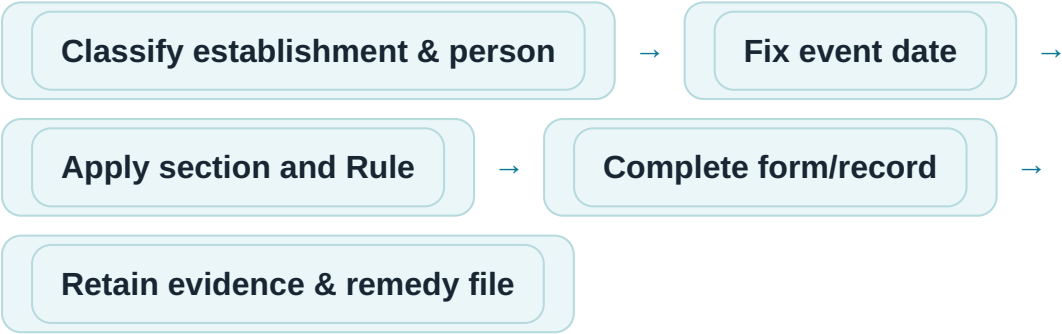


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 15: Mode of payment of wages

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 15 in the official source. Statutory title: Mode of payment of wages.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 15 applies.
2. Convert every condition in “Mode of payment of wages” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 15.

Section 16: Fixation of wage period

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 16 in the official source. Statutory title: Fixation of wage period.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 16 applies.
2. Convert every condition in “Fixation of wage period” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

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- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 16.

Section 17: Time limit for payment of wages

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 17 in the official source. Statutory title: Time limit for payment of wages.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 17 applies.
2. Convert every condition in “Time limit for payment of wages” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 17.

Section 18: Deductions which may be made from wages

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 18 in the official source. Statutory title: Deductions which may be made from wages.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 18 applies.
2. Convert every condition in “Deductions which may be made from wages” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 13: Rule 13: Recovery of deductions

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

13. Recovery of deductions.— As per sub-section (4) of section 18, where the total deductions authorised 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, in instalments so that the recovery in any month shall not exceed the fifty per cent. of the wages of the employee in that month.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

Translate Rule 13 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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[Reliance note:](#)

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 17: Rule 17: Intimation of deduction for absence from duty

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

17. Intimation of deduction for absence from duty.—(1) When an employer intends to make any deduction in pursuance of the proviso to sub-section (2) of section 20, the employer shall intimate electronically or in writing to the employee concerned regarding their intention of making such deduction seeking their reply within a period of seven days and on establishment of charges, deduction shall be made from the wages of the employee in accordance with sub-section (3) of section 18.

(2) If no reply is received from the employee concerned within seven days, the employer shall make such deduction from the wages and the same shall be intimated to the employee within fifteen days of the date of such deduction.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

(2)

Implementation control

Translate Rule 17 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 18: Rule 18: Procedure for deduction for damage or loss

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

18. Procedure for deduction for damage or loss.—(1) Any employer intending to make deduction for damages or loss under sub-section (1) of section 21 from the wages of an employee, shall give the employee an opportunity to submit explanation within a period of seven days, showing cause, the value of the damage caused or loss of goods expressly entrusted to the employee.

(2) On establishment of the charges, deductions shall be made from the wages of the employee in accordance with sub-section (3) of section 18.

(3) In case no reply is received from the employee concerned within seven days, the employer shall make

such deduction from the wage of the employee concerned and the same shall be intimated to the employee

within fifteen days of the date of such deduction.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

(2)

(3)

[Implementation control](#)

Translate Rule 18 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

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[Reliance note:](#)

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 13, Rule 17, Rule 18 | Official source: section 18.

Section 19: Fines

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 19 in the official source. Statutory title: Fines.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 19 applies.
2. Convert every condition in “Fines” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 14: Rule 14: Authority for approving acts and omissions

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

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

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

Translate Rule 14 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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[Reliance note:](#)

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 15: Rule 15: Manner of exhibiting notice specifying acts and omissions

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

15. Manner of exhibiting notice specifying acts and omissions.— 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 place in the premises of the work place in which the employment is carried on and a copy of the notice shall be sent electronically or by speed post to the Inspector-cum-Facilitator having jurisdiction.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

Translate Rule 15 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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[Reliance note:](#)

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 16: Rule 16: Procedure for imposing fines

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

16. Procedure for imposing fines.— (1) As per sub-section (3) of section 19, the employer shall give intimation electronically or in writing to the employee concerned specifying therein the particulars of acts and omissions done by the employee, warranting the imposition of fine, for showing cause within seven days.

(2) On establishment of charges, fine shall be imposed on the delinquent employee.

(3) Wherein no reply is received from the employee within the scheduled period, fine shall be imposed and the same shall be intimated to the employee within fifteen days of the imposition of such fine.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

(2)

(3)

Implementation control

Translate Rule 16 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 51: Rule 51: Form of register, etc

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

51. Form of register, etc.- (1) The 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 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 and the authority referred to in sub-section (8) shall be the Deputy Chief Labour Commissioner (Central) having jurisdiction.

(3) All deductions and 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.

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

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

- (i)
- (2)
- (3)
- (4)

Implementation control

Translate Rule 51 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

Ministry of Labour — Code on Wages (Central) Rules, 2026 [↗](#)

India Code — Code on Wages, 2019 [↗](#)

Ministry Labour Codes library [↗](#)

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 14, Rule 15, Rule 16, Rule 51 | Official source: section 19.

Section 20: Deductions for absence from duty

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 20 in the official source. Statutory title: Deductions for absence from duty.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 20 applies.
2. Convert every condition in “Deductions for absence from duty” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 17: Rule 17: Intimation of deduction for absence from duty

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

17. Intimation of deduction for absence from duty.—(1) When an employer intends to make any deduction in pursuance of the proviso to sub-section (2) of section 20, the employer shall intimate electronically or in writing to the employee concerned regarding their intention of making such deduction seeking their reply within a period of seven days and on establishment of charges, deduction shall be made from the wages of the employee in accordance with sub- section (3) of section 18.

(2) If no reply is received from the employee concerned within seven days, the employer shall make such deduction from the wages and the same shall be intimated to the employee within fifteen days of the date of such deduction.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

(2)

[Implementation control](#)

Translate Rule 17 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 17 | Official source: section 20.

Section 21: Deductions for damage or loss

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 21 in the official source. Statutory title: Deductions for damage or loss.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 21 applies.
2. Convert every condition in “Deductions for damage or loss” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 18: Rule 18: Procedure for deduction for damage or loss

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

18. Procedure for deduction for damage or loss.—(1) Any employer intending to make deduction for damages or loss under sub-section (1) of section 21 from the wages of an employee, shall give the employee an opportunity to submit explanation within a period of seven days, showing cause, the value of the damage caused or loss of goods expressly entrusted to the employee.

(2) On establishment of the charges, deductions shall be made from the wages of the employee in accordance with sub-section (3) of section 18.

(3) In case no reply is received from the employee concerned within seven days, the employer shall make

such deduction from the wage of the employee concerned and the same shall be intimated to the employee

within fifteen days of the date of such deduction.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

(2)

(3)

[Implementation control](#)

Translate Rule 18 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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[Reliance note:](#)

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 51: Rule 51: Form of register, etc

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

51. Form of register, etc.- (1) The 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 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 and the authority referred to in sub-section (8) shall be the Deputy Chief Labour Commissioner (Central) having jurisdiction.

(3) All deductions and 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.

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

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

- (i)
- (2)
- (3)
- (4)

Implementation control

Translate Rule 51 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

Ministry of Labour — Code on Wages (Central) Rules, 2026 ↗

India Code — Code on Wages, 2019 ↗

Ministry Labour Codes library ↗

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 18, Rule 51 | Official source: section 21.

Section 22: Deductions for services rendered

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 22 in the official source. Statutory title: Deductions for services rendered.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 22 applies.
2. Convert every condition in “Deductions for services rendered” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 22.

Section 23: Deductions for recovery of advances

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 23 in the official source. Statutory title: Deductions for recovery of advances.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 23 applies.
2. Convert every condition in “Deductions for recovery of advances” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 19: Rule 19: Conditions regarding recovery of advance

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

19. Conditions regarding recovery of advance:— 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 instalments determined by the employer, so as any or all instalments 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.

[Open official Gazette PDF ↗](#)

Paragraph map

(i)

Implementation control

Translate Rule 19 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

Ministry of Labour — Code on Wages (Central) Rules, 2026 ↗

India Code — Code on Wages, 2019 ↗

Ministry Labour Codes library ↗

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 19 | Official source: section 23.

Section 24: Deductions for recovery of loans

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 24 in the official source. Statutory title: Deductions for recovery of loans.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 24 applies.
2. Convert every condition in “Deductions for recovery of loans” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 20: Rule 20: Deduction for recovery of loans:— As per section 24, deductions for recovery of loans granted

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

20. Deduction for recovery of loans:— As per section 24, deductions for recovery of loans granted 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

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

[Translate Rule 20 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.](#)

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

[Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.](#)

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

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[Last official-source review: 16 July 2026.](#)

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[Reliance note:](#)

[Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.](#)

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 20 | Official source: section 24.

Section 25: Chapter not to apply to Government establishments

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 25 in the official source. Statutory title: Chapter not to apply to Government establishments.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 25 applies.
2. Convert every condition in “Chapter not to apply to Government establishments” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 25.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
13	Rule 13: Recovery of deductions	Exact Gazette extract embedded
17	Rule 17: Intimation of deduction for absence from duty	Exact Gazette extract embedded
18	Rule 18: Procedure for deduction for damage or loss	Exact Gazette extract embedded
14	Rule 14: Authority for approving acts and omissions	Exact Gazette extract embedded
15	Rule 15: Manner of exhibiting notice specifying acts and omissions	Exact Gazette extract embedded
16	Rule 16: Procedure for imposing fines	Exact Gazette extract embedded
51	Rule 51: Form of register, etc	Exact Gazette extract embedded
19	Rule 19: Conditions regarding recovery of advance	Exact Gazette extract embedded
20	Rule 20: Deduction for recovery of loans:— As per section 24, deductions for recovery of loans granted	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action

Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Payment of Wages Act, 1936	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Minimum Wages Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Bonus Act, 1965	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Equal Remuneration Act, 1976	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
People's Union for Democratic Rights v. Union of India	Non-payment of the applicable minimum wage may engage constitutional and statutory consequences; use the principle only after aligning it with the universal Code coverage and current notification.
Airfreight Ltd. v. State of Karnataka	Minimum-wage components and neutralisation must be read from the governing notification and statutory scheme, not from payroll labels alone.
Manganese Ore (India) Ltd. v. Chandi Lal Saha	The legal character of an allowance or benefit depends on the governing provision and facts; nomenclature is not decisive.
Workmen v. Reptakos Brett & Co.	Needs-based wage principles remain relevant to wage fixation, but the current statutory floor and notified rates control compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Wages, 2019, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 15 - Mode of payment of wages?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 16 - Fixation of wage period?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 17 - Time limit for payment of wages?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 18 - Deductions which may be made from wages?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 19 - Fines?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 20 - Deductions for absence from duty?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 21 - Deductions for damage or loss?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 22 - Deductions for services rendered?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter IV - Payment of bonus

This chapter turns payment of bonus into an operational control file. It covers Eligibility for bonus, etc, Proportionate reduction in bonus in certain cases, Computation of number of working days, Disqualification for bonus; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, workers, contractors and payroll teams must first identify the appropriate Government, employment category and event date.

Main obligations / rights

- Section 26: Eligibility for bonus, etc
- Section 27: Proportionate reduction in bonus in certain cases
- Section 28: Computation of number of working days
- Section 29: Disqualification for bonus
- Section 30: Establishments to include departments, undertakings and branches

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: wrong wage base, late payment, unauthorised deduction or incomplete payroll evidence.

Employee / worker remedy

timely and lawful wage payment, a transparent wage slip and a claims route for short-payment or unlawful deduction. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for payment of bonus, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter IV - Payment of bonus

Code on Wages, 2019 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

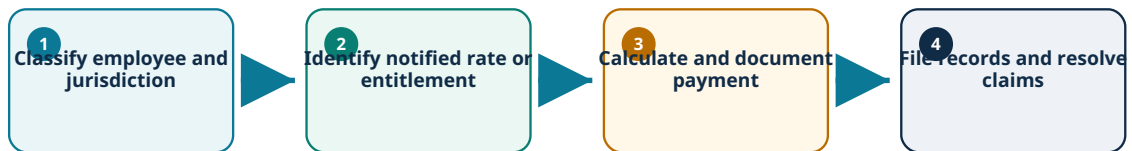
Sections: 26-41

Central Rules mapped: 8

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Code on Wages, 2019 — Payment of bonus

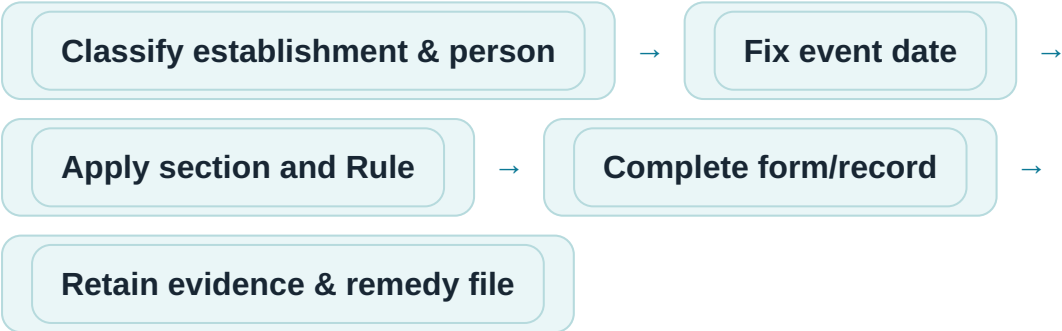


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 26: Eligibility for bonus, etc

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 26 in the official source. Statutory title: Eligibility for bonus, etc.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 26 applies.
2. Convert every condition in “Eligibility for bonus, etc” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 21: Rule 21: Payment of bonus to contractual employee

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

21. Payment of bonus to contractual employee.- Where in an establishment, the employees are employed through a contractor and the contractor fails to pay the bonus under section 26, 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 minimum bonus to the employees.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

[Translate Rule 21 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.](#)

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

[Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.](#)

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

[Last official-source review: 16 July 2026.](#)

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[Reliance note:](#)

[Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.](#)

Central Rule 22: Rule 22: Calculation for sixth accounting year

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

22. Calculation for 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 Appendix 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.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

Translate Rule 22 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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[Reliance note:](#)

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 23: Rule 23: Calculation for seventh accounting year

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

23. Calculation for 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 Appendix 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.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

Translate Rule 23 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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[Reliance note:](#)

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 27: Rule 27: Manner of carrying forward when allocable surplus exceeds maximum bonus payable

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

27. Manner of carrying forward when allocable surplus exceeds maximum bonus payable:—

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 upto and inclusive of the fourth accounting year to be utilised for the purpose of payment of bonus in the manner as illustrated in Appendix A.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

Translate Rule 27 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

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[Reliance note:](#)

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 28: Rule 28: Manner of carrying forward when there is no allocable surplus for payment of minimum

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

28. Manner of carrying forward when there is no allocable surplus for payment of minimum bonus:— 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 27 which shall be utilised 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 upto and inclusive of the fourth accounting year in the manner as illustrated in Appendix A.

CHAPTER VI

CENTRAL ADVISORY BOARD

A. Procedure of Central Advisory Board

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

Translate Rule 28 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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[Reliance note:](#)

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 21, Rule 22, Rule 23, Rule 27, Rule 28 | Official source: section 26.

Section 27: Proportionate reduction in bonus in certain cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 27 in the official source. Statutory title: Proportionate reduction in bonus in certain cases.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 27 applies.
2. Convert every condition in “Proportionate reduction in bonus in certain cases” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 27.

Section 28: Computation of number of working days

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 28 in the official source. Statutory title: Computation of number of working days.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 28 applies.
2. Convert every condition in “Computation of number of working days” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 28.

Section 29: Disqualification for bonus

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 29 in the official source. Statutory title: Disqualification for bonus.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 29 applies.
2. Convert every condition in “Disqualification for bonus” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 29.

Section 30: Establishments to include departments, undertakings and branches

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 30 in the official source. Statutory title: Establishments to include departments, undertakings and branches.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 30 applies.
2. Convert every condition in “Establishments to include departments, undertakings and branches” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 30.

Section 31: Payment of bonus out of allocable surplus

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 31 in the official source. Statutory title: Payment of bonus out of allocable surplus.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 31 applies.
2. Convert every condition in “Payment of bonus out of allocable surplus” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 31.

Section 32: Computation of gross profits

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 32 in the official source. Statutory title: Computation of gross profits.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 32 applies.
2. Convert every condition in “Computation of gross profits” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 24: Rule 24: Computation of gross profits for banking company

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

24. Computation of gross profits for banking company:— The gross profits derived by an employer from an establishment in respect of the accounting year shall in the case of banking company under clause (a) of section 32, be calculated in the manner specified in Appendix B.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

Translate Rule 24 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 25: Rule 25: Computation of gross profits for other than banking company

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

25. Computation of gross profits for other than banking company:— The gross profits derived

by an employer from an establishment in respect of the accounting year shall, in a case other than banking company under clause (b) of section 32, be calculated in the manner specified in Appendix C.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

Translate Rule 25 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 24, Rule 25 | Official source: section 32.

Section 33: Computation of available surplus

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 33 in the official source. Statutory title: Computation of available surplus.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 33 applies.
2. Convert every condition in “Computation of available surplus” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 33.

Section 34: Sums deductible from gross profits

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 34 in the official source. Statutory title: Sums deductible from gross profits.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 34 applies.
2. Convert every condition in “Sums deductible from gross profits” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 26: Rule 26: Deduction of further sums from gross profit

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

26. Deduction of further sums from gross profit:— The further sums specified in respect of the employer in Appendix D shall be deducted from the gross profit as prior charges under clause (c) of section 34.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

Translate Rule 26 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

[← Previous](#)

[Next →](#)

[Reliance note:](#)

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 26 | Official source: section 34.

Section 35: Calculation of direct tax payable by employer

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 35 in the official source. Statutory title: Calculation of direct tax payable by employer.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 35 applies.
2. Convert every condition in “Calculation of direct tax payable by employer” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 35.

Section 36: Set on and set off of allocable surplus

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 36 in the official source. Statutory title: Set on and set off of allocable surplus.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 36 applies.
2. Convert every condition in “Set on and set off of allocable surplus” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 27: Rule 27: Manner of carrying forward when allocable surplus exceeds maximum bonus payable

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

27. Manner of carrying forward when allocable surplus exceeds maximum bonus payable:—

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 upto and inclusive of the fourth accounting year to be utilised for the purpose of payment of bonus in the manner as illustrated in Appendix A.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

Translate Rule 27 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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[Reliance note:](#)

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 28: Rule 28: Manner of carrying forward when there is no allocable surplus for payment of minimum

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

28. Manner of carrying forward when there is no allocable surplus for payment of minimum bonus:— 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 27 which shall be utilised 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 upto and inclusive of the fourth accounting year in the manner as illustrated in Appendix A.

CHAPTER VI

CENTRAL ADVISORY BOARD

A. Procedure of Central Advisory Board

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

Translate Rule 28 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

[← Previous](#)

[Next →](#)

[Reliance note:](#)

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 27, Rule 28 | Official source: section 36.

Section 37: Adjustment of customary or interim bonus against bonus payable under this Code

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 37 in the official source. Statutory title: Adjustment of customary or interim bonus against bonus payable under this Code.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 37 applies.
2. Convert every condition in “Adjustment of customary or interim bonus against bonus payable under this Code” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 37.

Section 38: Deduction of certain amounts from bonus payable

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 38 in the official source. Statutory title: Deduction of certain amounts from bonus payable.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 38 applies.
2. Convert every condition in “Deduction of certain amounts from bonus payable” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 38.

Section 39: Time limit for payment of bonus

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 39 in the official source. Statutory title: Time limit for payment of bonus.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 39 applies.
2. Convert every condition in “Time limit for payment of bonus” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 39.

Section 40: Application of this Chapter to establishments in public sector in certain cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 40 in the official source. Statutory title: Application of this Chapter to establishments in public sector in certain cases.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 40 applies.
2. Convert every condition in “Application of this Chapter to establishments in public sector in certain cases” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 40.

Section 41: Non-applicability of this Chapter

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 41 in the official source. Statutory title: Non-applicability of this Chapter.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 41 applies.
2. Convert every condition in “Non-applicability of this Chapter” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 41.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
21	Rule 21: Payment of bonus to contractual employee	Exact Gazette extract embedded
22	Rule 22: Calculation for sixth accounting year	Exact Gazette extract embedded
23	Rule 23: Calculation for seventh accounting year	Exact Gazette extract embedded
27	Rule 27: Manner of carrying forward when allocable surplus exceeds maximum bonus payable	Exact Gazette extract embedded
28	Rule 28: Manner of carrying forward when there is no allocable surplus for payment of minimum	Exact Gazette extract embedded
24	Rule 24: Computation of gross profits for banking company	Exact Gazette extract embedded
25	Rule 25: Computation of gross profits for other than banking company	Exact Gazette extract embedded
26	Rule 26: Deduction of further sums from gross profit	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	

	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Payment of Wages Act, 1936	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Minimum Wages Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Bonus Act, 1965	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Equal Remuneration Act, 1976	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
People's Union for Democratic Rights v. Union of India	Non-payment of the applicable minimum wage may engage constitutional and statutory consequences; use the principle only after aligning it with the universal Code coverage and current notification.
Airfreight Ltd. v. State of Karnataka	Minimum-wage components and neutralisation must be read from the governing notification and statutory scheme, not from payroll labels alone.
Manganese Ore (India) Ltd. v. Chandi Lal Saha	The legal character of an allowance or benefit depends on the governing provision and facts; nomenclature is not decisive.
Workmen v. Reptakos Brett & Co.	Needs-based wage principles remain relevant to wage fixation, but the current statutory floor and notified rates control compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Wages, 2019, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 26 - Eligibility for bonus, etc?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 27 - Proportionate reduction in bonus in certain cases?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 28 - Computation of number of working days?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 29 - Disqualification for bonus?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 30 - Establishments to include departments, undertakings and branches?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 31 - Payment of bonus out of allocable surplus?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 32 - Computation of gross profits?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 33 - Computation of available surplus?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter V - Advisory Boards

This chapter turns advisory boards into an operational control file. It covers Central Advisory Board and State Advisory Boards; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, workers, contractors and payroll teams must first identify the appropriate Government, employment category and event date.

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Employer risk snapshot

Highest practical risks: wrong wage base, late payment, unauthorised deduction or incomplete payroll evidence.

Old law / transition

Map the event date and savings position against: Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.

Main obligations / rights

- Section 42: Central Advisory Board and State Advisory Boards

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employee / worker remedy

timely and lawful wage payment, a transparent wage slip and a claims route for short-payment or unlawful deduction. Confirm authority, limitation and appeal route.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for advisory boards, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter V - Advisory Boards

Code on Wages, 2019 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

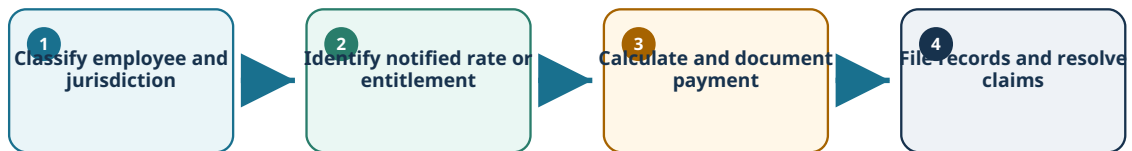
Sections: 42-42

Central Rules mapped: 2

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Code on Wages, 2019 — Advisory Boards

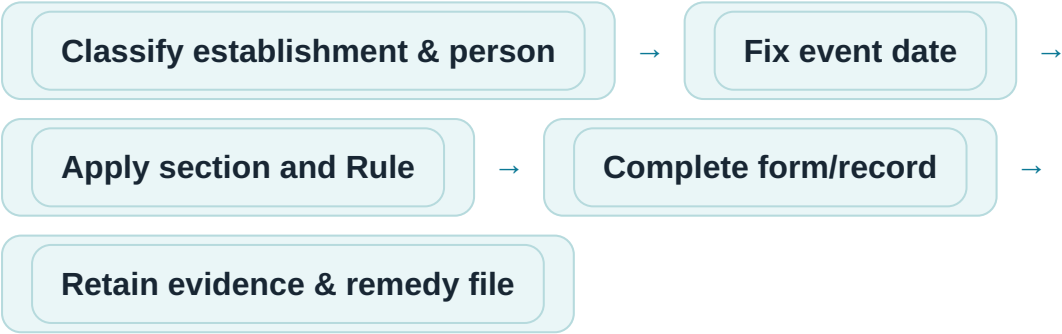


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 42: Central Advisory Board and State Advisory Boards

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 42 in the official source. Statutory title: Central Advisory Board and State Advisory Boards.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 42 applies.
2. Convert every condition in “Central Advisory Board and State Advisory Boards” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 2: Rule 2: Definitions

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

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

- (a) “appeal” means an appeal under sub-section (1) of section 49;
- (b) “appellate authority” means the appellate authority appointed by the Central Government under sub-section (1) of section 49;
- (c) “appendix” means Appendix annexed to these rules;
- (d) “authority” means the authority appointed by the Central Government under sub-section (1) of section 45;
- (e) “Board” means the Central Advisory Board constituted by the Central Government under sub-section (1) of section 42;
- (f) “Chairperson” means the Chairperson of the Board;
- (g) “Code” means the Code on Wages, 2019 (29 of 2019);
- (h) “Committee” means a committee appointed by the Central Government under clause (a) of sub-section (1) of section 8;
- (i) “day” means a period of twenty-four hours beginning at mid-night;
- (j) “electronically” means any information submitted by email or maintained or displayed on the designated portal or mobile application or website or digital payment in any mode for the purposes of the Code;
- (k) “form” means the forms appended to these rules;
- (l) “geographical area” means the areas notified by the Central Government from time to time.
- (m) “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 judgment or decision involved in the execution of such occupation;
- (n) “Inspector-cum-Facilitator” means a person appointed by the Central Government, under sub-section (1) of section 51;
- (o) “member” means a member of the Board;
- (p) “normal rate of wage” means wage as defined under clause (y) of section 2;
- (q) “registered trade union” means a trade union registered under the Industrial Relations Code, 2020 (35 of 2020);
- (r) “section” means a section of the Code;
- (s) “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;
- (t) “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;
- (u) “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 but not defined herein, shall have the meanings respectively assigned to them under the Code.

CHAPTER II

MINIMUM WAGES

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

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[Implementation control](#)

Translate Rule 2 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

[← Previous](#)

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 29: Rule 29: Constitution of the Board

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

29. Constitution of the Board.- The Board shall be constituted under sub-section (1) of section 42 by the Central Government consisting of persons to be nominated by the Central Government.

[Open official Gazette PDF](#) ↗

Paragraph map

Opening rule proposition

Any embedded proviso/explanation

Linked form or appendix, where stated

Implementation control

Translate Rule 29 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

Ministry of Labour — Code on Wages (Central) Rules, 2026 ↗

India Code — Code on Wages, 2019 ↗

Ministry Labour Codes library ↗

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 2, Rule 29 | Official source: section 42.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
2	Rule 2: Definitions	Exact Gazette extract embedded
29	Rule 29: Constitution of the Board	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Payment of Wages Act, 1936	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
Minimum Wages Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Bonus Act, 1965	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Equal Remuneration Act, 1976	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
People’s Union for Democratic Rights v. Union of India	Non-payment of the applicable minimum wage may engage constitutional and statutory consequences; use the principle only after aligning it with the universal Code coverage and current notification.
Airfreight Ltd. v. State of Karnataka	Minimum-wage components and neutralisation must be read from the governing notification and statutory scheme, not from payroll labels alone.
Manganese Ore (India) Ltd. v. Chandi Lal Saha	The legal character of an allowance or benefit depends on the governing provision and facts; nomenclature is not decisive.
Workmen v. Reptakos Brett & Co.	Needs-based wage principles remain relevant to wage fixation, but the current statutory floor and notified rates control compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Wages, 2019, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 42 - Central Advisory Board and State Advisory Boards?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VI - Claims, audit, records and appeals

This chapter turns claims, audit, records and appeals into an operational control file. It covers Responsibility for payment of various dues, Payment of various undisbursed dues in case of death of employee, Claims under Code and procedure thereof, Reference of disputes under this Code; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, workers, contractors and payroll teams must first identify the appropriate Government, employment category and event date.

Main obligations / rights

- Section 43: Responsibility for payment of various dues
- Section 44: Payment of various undisbursed dues in case of death of employee
- Section 45: Claims under Code and procedure thereof
- Section 46: Reference of disputes under this Code
- Section 47: Presumption about accuracy of balance sheet and profit and loss account of corporations and companies

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Register
- Wage Slip
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: wrong wage base, late payment, unauthorised deduction or incomplete payroll evidence.

Employee / worker remedy

timely and lawful wage payment, a transparent wage slip and a claims route for short-payment or unlawful deduction. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for claims, audit, records and appeals, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter VI - Claims, audit, records and appeals

Code on Wages, 2019 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

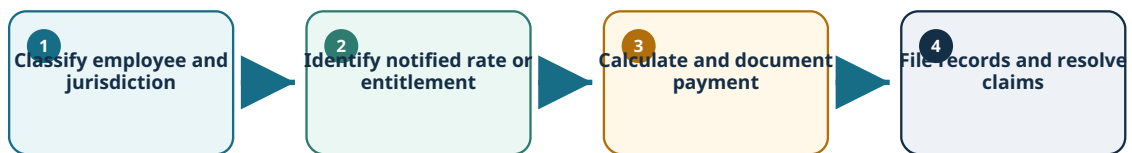
Sections: 43-50

Central Rules mapped: 8

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Code on Wages, 2019 — Claims, audit, records and appeals

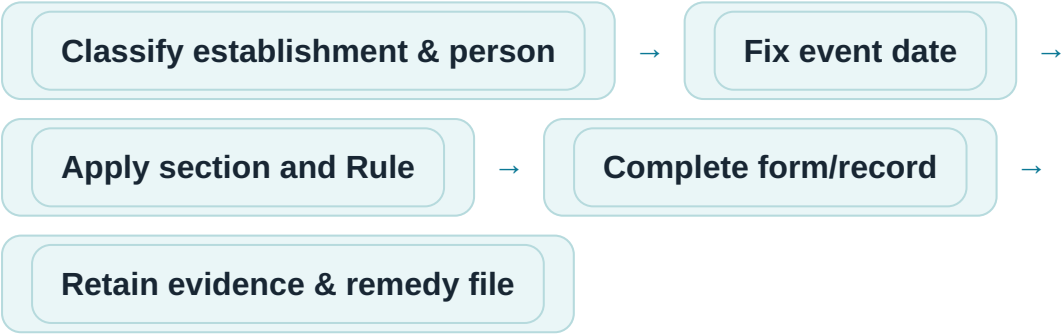


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 43: Responsibility for payment of various dues

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 43 in the official source. Statutory title: Responsibility for payment of various dues.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 43 applies.
2. Convert every condition in “Responsibility for payment of various dues” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 21: Rule 21: Payment of bonus to contractual employee

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

21. Payment of bonus to contractual employee.- Where in an establishment, the employees are employed through a contractor and the contractor fails to pay the bonus under section 26, 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 minimum bonus to the employees.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

[Translate Rule 21 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.](#)

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

[Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.](#)

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

[Last official-source review: 16 July 2026.](#)

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[Reliance note:](#)

[Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.](#)

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 21 | Official source: section 43.

Section 44: Payment of various undisbursed dues in case of death of employee

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 44 in the official source. Statutory title: Payment of various undisbursed dues in case of death of employee.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 44 applies.
2. Convert every condition in "Payment of various undisbursed dues in case of death of employee" into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 45: Rule 45: Payment of undisbursed dues to nominees in case of death of employee

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

45. Payment of undisbursed dues to nominees in case of death of employee :— (1) (a) In pursuance of clause (a) of sub-section (1) of section 44, every employee shall make a declaration in Form-VII in physical form or electronically, nominating a person conferring the right to receive the amount that may stand in the credit of the employee on the event of death, before that amount standing to the credit of such employee 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 the family:

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

Provided further that a fresh nomination towards the spouse of the employee shall be made by the employee on 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 the family, to be the guardian of the minor nominee or where there is no major person in the family, the employee may by discretion, appoint any other person to be the guardian of the minor nominee.

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

(2) Where any amount payable to an employee under the Code is due after the death or on account of whereabouts not being known of the employee 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 the identity of the employee within two months of the date on which the amount was so deposited.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

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Implementation control

Translate Rule 45 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution

depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

Ministry of Labour — Code on Wages (Central) Rules, 2026 ↗

India Code — Code on Wages, 2019 ↗

Ministry Labour Codes library ↗

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 46: Rule 46: Deposit of undisbursed dues in case of death of employee

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

46. Deposit of undisbursed dues in case of death of employee:— (1) Where any amount payable to an employee under clause (b) of sub-section (1) of section 44 remains undisbursed since no nomination has been made by such employee or for any other reason, such amounts could not be paid to the nominee of employee, all such amounts shall be deposited by the employer after the expiry of six-months from the date the amount become payable, 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 to be deposited under sub-clause (1) shall be 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).

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

(2)

Implementation control

Translate Rule 46 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

Ministry of Labour — Code on Wages (Central) Rules, 2026 [↗](#)

India Code — Code on Wages, 2019 [↗](#)

Ministry Labour Codes library [↗](#)

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 45, Rule 46 | Official source: section 44.

Section 45: Claims under Code and procedure thereof

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 45 in the official source. Statutory title: Claims under Code and procedure thereof.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 45 applies.
2. Convert every condition in “Claims under Code and procedure thereof” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 2: Rule 2: Definitions

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

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

- (a) “appeal” means an appeal under sub-section (1) of section 49;
- (b) “appellate authority” means the appellate authority appointed by the Central Government under sub-section (1) of section 49;
- (c) “appendix” means Appendix annexed to these rules;
- (d) “authority” means the authority appointed by the Central Government under sub-section (1) of section 45;
- (e) “Board” means the Central Advisory Board constituted by the Central Government under sub-section (1) of section 42;
- (f) “Chairperson” means the Chairperson of the Board;
- (g) “Code” means the Code on Wages, 2019 (29 of 2019);
- (h) “Committee” means a committee appointed by the Central Government under clause (a) of sub-section (1) of section 8;
- (i) “day” means a period of twenty-four hours beginning at mid-night;
- (j) “electronically” means any information submitted by email or maintained or displayed on the designated portal or mobile application or website or digital payment in any mode for the purposes of the Code;
- (k) “form” means the forms appended to these rules;
- (l) “geographical area” means the areas notified by the Central Government from time to time.
- (m) “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 judgment or decision involved in the execution of such occupation;
- (n) “Inspector-cum-Facilitator” means a person appointed by the Central Government, under sub-section (1) of section 51;
- (o) “member” means a member of the Board;
- (p) “normal rate of wage” means wage as defined under clause (y) of section 2;
- (q) “registered trade union” means a trade union registered under the Industrial Relations Code, 2020 (35 of 2020);
- (r) “section” means a section of the Code;
- (s) “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;
- (t) “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;
- (u) “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 but not defined herein, shall have the meanings respectively assigned to them under the Code.

CHAPTER II

MINIMUM WAGES

[Open official Gazette PDF ↗](#)

Paragraph map

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Implementation control

Translate Rule 2 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

Ministry of Labour — Code on Wages (Central) Rules, 2026 ↗

India Code — Code on Wages, 2019 ↗

Ministry Labour Codes library ↗

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 49: Rule 49: Form and procedure for filing claims

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

49. Form and procedure for filing claims:— (1) A single application on behalf of or in respect of any number of or group of employees employed in the same establishment wherein their claims relate to the same wage period or any incident of discrimination, may be filed under sub-section (5) of section 45 in Form-II, manually or electronically along with documents specified in the said Form, before the authority notified by Central Government under sub-section (1) of section 45 to hear and determine claims which arise under the provisions of the Code.

(2) Where an application under sub-rule (1) is filed, the authority shall serve upon the employer electronically or by speed post, a notice in Form VIII to appear before them 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) In case where the employer or their representative fails to appear on the specified date, the authority may hear and determine the application ex-parte.

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

[Open official Gazette PDF ↗](#)

Paragraph map

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Implementation control

Translate Rule 49 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

Ministry of Labour — Code on Wages (Central) Rules, 2026 ↗

India Code — Code on Wages, 2019 ↗

Ministry Labour Codes library ↗

Last official-source review: 16 July 2026.

[← Previous](#)

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 50: Rule 50: Procedure for filing appeal

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

50. Procedure for filing 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 speed 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 speed post, a notice in Form VIII to appear before them on the date specified in the notice and shall inform the appellant of the date so specified.

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

(4) In case where the applicant or their representative fails to appear on the specified date, the authority may dismiss the appeal.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Provided that](#)

[\(2\)](#)

[\(3\)](#)

[\(4\)](#)

[Implementation control](#)

Translate Rule 50 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 2, Rule 49, Rule 50 | Official source: section 45.

Section 46: Reference of disputes under this Code

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 46 in the official source. Statutory title: Reference of disputes under this Code.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 46 applies.
2. Convert every condition in “Reference of disputes under this Code” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 46.

Section 47: Presumption about accuracy of balance sheet and profit and loss account of corporations and companies

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 47 in the official source. Statutory title: Presumption about accuracy of balance sheet and profit and loss account of corporations and companies.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 47 applies.
2. Convert every condition in “Presumption about accuracy of balance sheet and profit and loss account of corporations and companies” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 47.

Section 48: Audit of account of employers not being corporations or companies

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 48 in the official source. Statutory title: Audit of account of employers not being corporations or companies.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 48 applies.
2. Convert every condition in “Audit of account of employers not being corporations or companies” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 48.

Section 49: Appeal

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 49 in the official source. Statutory title: Appeal.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 49 applies.
2. Convert every condition in “Appeal” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 2: Rule 2: Definitions

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

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

- (a) “appeal” means an appeal under sub-section (1) of section 49;
- (b) “appellate authority” means the appellate authority appointed by the Central Government under sub-section (1) of section 49;
- (c) “appendix” means Appendix annexed to these rules;
- (d) “authority” means the authority appointed by the Central Government under sub-section (1) of section 45;
- (e) “Board” means the Central Advisory Board constituted by the Central Government under sub-section (1) of section 42;
- (f) “Chairperson” means the Chairperson of the Board;
- (g) “Code” means the Code on Wages, 2019 (29 of 2019);
- (h) “Committee” means a committee appointed by the Central Government under clause (a) of sub-section (1) of section 8;
- (i) “day” means a period of twenty-four hours beginning at mid-night;
- (j) “electronically” means any information submitted by email or maintained or displayed on the designated portal or mobile application or website or digital payment in any mode for the purposes of the Code;
- (k) “form” means the forms appended to these rules;
- (l) “geographical area” means the areas notified by the Central Government from time to time.
- (m) “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 judgment or decision involved in the execution of such occupation;
- (n) “Inspector-cum-Facilitator” means a person appointed by the Central Government, under sub-section (1) of section 51;
- (o) “member” means a member of the Board;
- (p) “normal rate of wage” means wage as defined under clause (y) of section 2;
- (q) “registered trade union” means a trade union registered under the Industrial Relations Code, 2020 (35 of 2020);
- (r) “section” means a section of the Code;
- (s) “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;
- (t) “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;
- (u) “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 but not defined herein, shall have the meanings respectively assigned to them under the Code.

CHAPTER II

MINIMUM WAGES

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

(l)

(m)

(n)

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(q)

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(2)

[Implementation control](#)

Translate Rule 2 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 50: Rule 50: Procedure for filing appeal

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

50. Procedure for filing 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 speed 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 speed post, a notice in Form VIII to appear before them on the date specified in the notice and shall inform the appellant of the date so specified.

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

(4) In case where the applicant or their representative fails to appear on the specified date, the authority may dismiss the appeal.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Provided that](#)

[\(2\)](#)

[\(3\)](#)

[\(4\)](#)

[Implementation control](#)

Translate Rule 50 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

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[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 2, Rule 50 | Official source: section 49.

Section 50: Records, returns and notices

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 50 in the official source. Statutory title: Records, returns and notices.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 50 applies.
2. Convert every condition in “Records, returns and notices” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 51: Rule 51: Form of register, etc

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

51. Form of register, etc.- (1) The 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 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 and the authority referred to in sub-section (8) shall be the Deputy Chief Labour Commissioner (Central) having jurisdiction.

(3) All deductions and 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.

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

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

- (i)
- (2)
- (3)
- (4)

Implementation control

Translate Rule 51 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

Ministry of Labour — Code on Wages (Central) Rules, 2026 [↗](#)

India Code — Code on Wages, 2019 [↗](#)

Ministry Labour Codes library [↗](#)

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 52: Rule 52: Wage slip

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

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.

[Open official Gazette PDF ↗](#)

[Paragraph map](#)

[Opening rule proposition](#)

[Any embedded proviso/explanation](#)

[Linked form or appendix, where stated](#)

[Implementation control](#)

Translate Rule 52 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

[Evidence checklist](#)

[current Gazette and later amendment check](#)

[applicable employee/establishment classification](#)

[calculation, register, form or notice required by the rule](#)

[approval and submission/payment evidence](#)

[exception and remediation log](#)

[Failure consequence](#)

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

[Primary sources](#)

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

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Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 51, Rule 52 | Official source: section 50.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
21	Rule 21: Payment of bonus to contractual employee	Exact Gazette extract embedded
45	Rule 45: Payment of undisbursed dues to nominees in case of death of employee	Exact Gazette extract embedded
46	Rule 46: Deposit of undisbursed dues in case of death of employee	Exact Gazette extract embedded
2	Rule 2: Definitions	Exact Gazette extract embedded
49	Rule 49: Form and procedure for filing claims	Exact Gazette extract embedded
50	Rule 50: Procedure for filing appeal	Exact Gazette extract embedded
51	Rule 51: Form of register, etc	Exact Gazette extract embedded
52	Rule 52: Wage slip	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	

	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Payment of Wages Act, 1936	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Minimum Wages Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Bonus Act, 1965	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Equal Remuneration Act, 1976	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
People's Union for Democratic Rights v. Union of India	Non-payment of the applicable minimum wage may engage constitutional and statutory consequences; use the principle only after aligning it with the universal Code coverage and current notification.
Airfreight Ltd. v. State of Karnataka	Minimum-wage components and neutralisation must be read from the governing notification and statutory scheme, not from payroll labels alone.
Manganese Ore (India) Ltd. v. Chandi Lal Saha	The legal character of an allowance or benefit depends on the governing provision and facts; nomenclature is not decisive.
Workmen v. Reptakos Brett & Co.	Needs-based wage principles remain relevant to wage fixation, but the current statutory floor and notified rates control compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Wages, 2019, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 43 - Responsibility for payment of various dues?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 44 - Payment of various undisbursed dues in case of death of employee?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 45 - Claims under Code and procedure thereof?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 46 - Reference of disputes under this Code?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 47 - Presumption about accuracy of balance sheet and profit and loss account of corporations and companies?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 48 - Audit of account of employers not being corporations or companies?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 49 - Appeal?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 50 - Records, returns and notices?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VII - Inspector-cum-Facilitator

This chapter turns inspector-cum-facilitator into an operational control file. It covers Appointment of Inspector-cum-Facilitators and their powers; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, workers, contractors and payroll teams must first identify the appropriate Government, employment category and event date.

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Employer risk snapshot

Highest practical risks: wrong wage base, late payment, unauthorised deduction or incomplete payroll evidence.

Old law / transition

Map the event date and savings position against: Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.

Main obligations / rights

- Section 51: Appointment of Inspector-cum-Facilitators and their powers

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employee / worker remedy

timely and lawful wage payment, a transparent wage slip and a claims route for short-payment or unlawful deduction. Confirm authority, limitation and appeal route.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for inspector-cum-facilitator, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter VII - Inspector-cum-Facilitator

Code on Wages, 2019 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

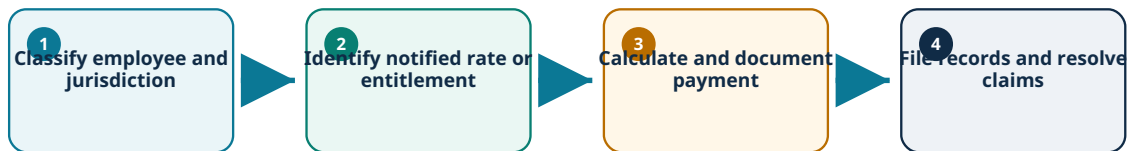
Sections: 51-51

Central Rules mapped: 1

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Code on Wages, 2019 — Inspector-cum-Facilitator

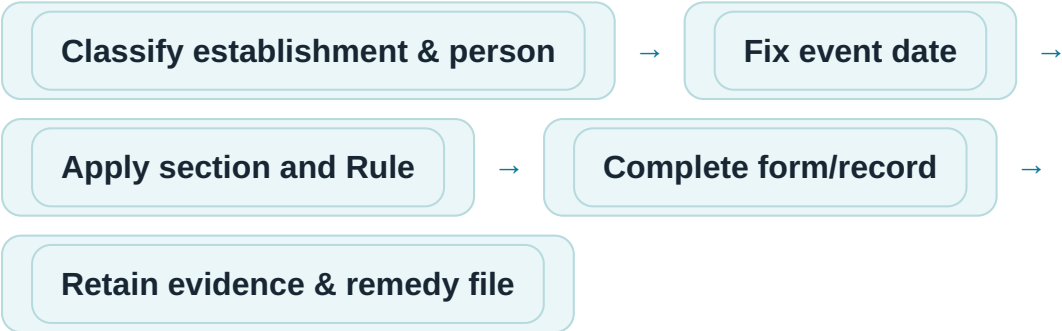


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 51: Appointment of Inspector-cum-Facilitators and their powers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 51 in the official source. Statutory title: Appointment of Inspector-cum-Facilitators and their powers.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 51 applies.
2. Convert every condition in "Appointment of Inspector-cum-Facilitators and their powers" into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 2: Rule 2: Definitions

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

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

- (a) “appeal” means an appeal under sub-section (1) of section 49;
- (b) “appellate authority” means the appellate authority appointed by the Central Government under sub-section (1) of section 49;
- (c) “appendix” means Appendix annexed to these rules;
- (d) “authority” means the authority appointed by the Central Government under sub-section (1) of section 45;
- (e) “Board” means the Central Advisory Board constituted by the Central Government under sub-section (1) of section 42;
- (f) “Chairperson” means the Chairperson of the Board;
- (g) “Code” means the Code on Wages, 2019 (29 of 2019);
- (h) “Committee” means a committee appointed by the Central Government under clause (a) of sub-section (1) of section 8;
- (i) “day” means a period of twenty-four hours beginning at mid-night;
- (j) “electronically” means any information submitted by email or maintained or displayed on the designated portal or mobile application or website or digital payment in any mode for the purposes of the Code;
- (k) “form” means the forms appended to these rules;
- (l) “geographical area” means the areas notified by the Central Government from time to time.
- (m) “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 judgment or decision involved in the execution of such occupation;
- (n) “Inspector-cum-Facilitator” means a person appointed by the Central Government, under sub-section (1) of section 51;
- (o) “member” means a member of the Board;
- (p) “normal rate of wage” means wage as defined under clause (y) of section 2;
- (q) “registered trade union” means a trade union registered under the Industrial Relations Code, 2020 (35 of 2020);
- (r) “section” means a section of the Code;
- (s) “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;
- (t) “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;
- (u) “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 but not defined herein, shall have the meanings respectively assigned to them under the Code.

CHAPTER II

MINIMUM WAGES

[Open official Gazette PDF ↗](#)

Paragraph map

(a)

(b)

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(d)

(e)

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(g)

(h)

(i)

(j)

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(q)

(r)

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(t)

(u)

(2)

Implementation control

Translate Rule 2 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

Ministry of Labour — Code on Wages (Central) Rules, 2026 ↗

India Code — Code on Wages, 2019 ↗

Ministry Labour Codes library ↗

Last official-source review: 16 July 2026.

[← Previous](#)

Next →

Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 2 | Official source: section 51.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
2	Rule 2: Definitions	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Payment of Wages Act, 1936	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Minimum Wages Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
Payment of Bonus Act, 1965	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Equal Remuneration Act, 1976	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
People’s Union for Democratic Rights v. Union of India	Non-payment of the applicable minimum wage may engage constitutional and statutory consequences; use the principle only after aligning it with the universal Code coverage and current notification.
Airfreight Ltd. v. State of Karnataka	Minimum-wage components and neutralisation must be read from the governing notification and statutory scheme, not from payroll labels alone.
Manganese Ore (India) Ltd. v. Chandi Lal Saha	The legal character of an allowance or benefit depends on the governing provision and facts; nomenclature is not decisive.
Workmen v. Reptakos Brett & Co.	Needs-based wage principles remain relevant to wage fixation, but the current statutory floor and notified rates control compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Wages, 2019, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 51 - Appointment of Inspector-cum-Facilitators and their powers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VIII - Offences and penalties

This chapter turns offences and penalties into an operational control file. It covers Cognizance of offences, Power of officers of appropriate Government to impose penalty in certain cases, Penalties for offences, Offences by companies; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, workers, contractors and payroll teams must first identify the appropriate Government, employment category and event date.

Main obligations / rights

- Section 52: Cognizance of offences
- Section 53: Power of officers of appropriate Government to impose penalty in certain cases
- Section 54: Penalties for offences
- Section 55: Offences by companies
- Section 56: Composition of offences

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: wrong wage base, late payment, unauthorised deduction or incomplete payroll evidence.

Employee / worker remedy

timely and lawful wage payment, a transparent wage slip and a claims route for short-payment or unlawful deduction. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for offences and penalties, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter VIII - Offences and penalties

Code on Wages, 2019 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

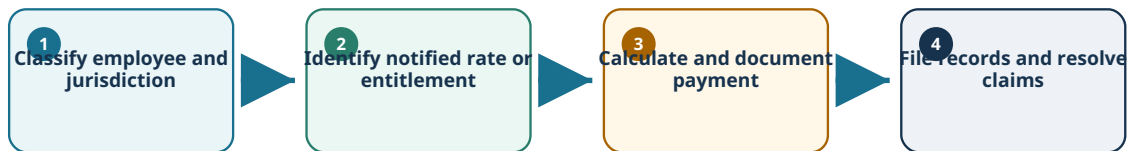
Sections: 52-56

Central Rules mapped: 2

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Code on Wages, 2019 — Offences and penalties

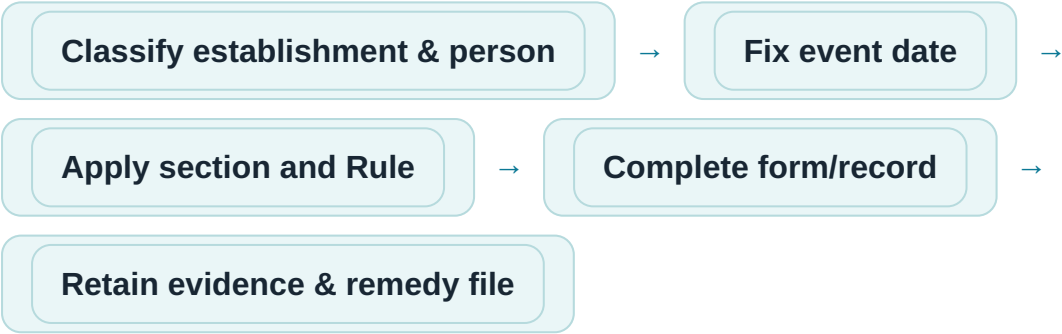


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 52: Cognizance of offences

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 52 in the official source. Statutory title: Cognizance of offences.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 52 applies.
2. Convert every condition in “Cognizance of offences” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 52.

Section 53: Power of officers of appropriate Government to impose penalty in certain cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 53 in the official source. Statutory title: Power of officers of appropriate Government to impose penalty in certain cases.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 53 applies.
2. Convert every condition in “Power of officers of appropriate Government to impose penalty in certain cases” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 53: Rule 53: Manner of holding enquiry

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

53. Manner of holding enquiry:— (1) Where 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 authorised 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 evidence as produced 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, the officer shall explain the offence complained against and if the offender pleads guilty, the officer shall impose penalty in accordance with the provisions of the Code and if 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.

(3) The officer shall record in writing the statement of the witnesses on oath and in cross examination and take the documentary evidence on record.

(4) The officer shall, after the complainant’s evidence is complete, provide an 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.

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

Open official Gazette PDF ↗

Paragraph map

(2)

(3)

(4)

(5)

Implementation control

Translate Rule 53 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

[exception and remediation log](#)

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

[Ministry of Labour — Code on Wages \(Central\) Rules, 2026 ↗](#)

[India Code — Code on Wages, 2019 ↗](#)

[Ministry Labour Codes library ↗](#)

Last official-source review: 16 July 2026.

[← Previous](#)

Next [→](#)

Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Central Rule 54: Rule 54: Manner of composition of offences

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

54. Manner of composition of offences:—(1) An accused person desirous of composition of offence under sub-section (1) of section 56 may make an application in Form VI electronically or manually to the Gazetted Officer notified under said sub-section.

(2) The Gazetted Officer referred to in sub-rule (1) shall on receipt of such application, satisfy 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, compound 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) The compounding officer shall issue a composition certificate in Part-B of Form-VI within ten days of receipt of the composition amount, to such person from whom such amount has been received in compliance of the composition notice.

(4) In case where a person so noticed fails to deposit the composition amount within the time specified by the compounding officer, prosecution shall be instituted before the competent court against such person for such offence in respect of which the compounding notice was issued.

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

[Open official Gazette PDF ↗](#)

Paragraph map

(2)

(3)

(4)

(5)

Implementation control

Translate Rule 54 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

Ministry of Labour — Code on Wages (Central) Rules, 2026 ↗

India Code — Code on Wages, 2019 ↗

Ministry Labour Codes library ↗

Last official-source review: 16 July 2026.

← Previous

Next →

Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 53, Rule 54 | Official source: section 53.

Section 54: Penalties for offences

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 54 in the official source. Statutory title: Penalties for offences.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 54 applies.
2. Convert every condition in “Penalties for offences” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 54.

Section 55: Offences by companies

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 55 in the official source. Statutory title: Offences by companies.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 55 applies.
2. Convert every condition in “Offences by companies” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 55.

Section 56: Composition of offences

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 56 in the official source. Statutory title: Composition of offences.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 56 applies.
2. Convert every condition in “Composition of offences” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

Central Rule 54: Rule 54: Manner of composition of offences

Extracted from the English part of the Gazette PDF bundled with the production repository. Formatting is normalised; the signed Gazette PDF prevails.

54. Manner of composition of offences:—(1) An accused person desirous of composition of offence under sub-section (1) of section 56 may make an application in Form VI electronically or manually to the Gazetted Officer notified under said sub-section.

(2) The Gazetted Officer referred to in sub-rule (1) shall on receipt of such application, satisfy 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, compound 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) The compounding officer shall issue a composition certificate in Part-B of Form-VI within ten days of receipt of the composition amount, to such person from whom such amount has been received in compliance of the composition notice.

(4) In case where a person so noticed fails to deposit the composition amount within the time specified by the compounding officer, prosecution shall be instituted before the competent court against such person for such offence in respect of which the compounding notice was issued.

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

[Open official Gazette PDF ↗](#)

Paragraph map

(2)

(3)

(4)

(5)

Implementation control

Translate Rule 54 into a named owner, payroll/HR system control, prescribed form or register, due date, reviewer and retained evidence. Where the rule delegates criteria to a special or general order, verify that order rather than inventing a threshold.

Evidence checklist

current Gazette and later amendment check

applicable employee/establishment classification

calculation, register, form or notice required by the rule

approval and submission/payment evidence

exception and remediation log

Failure consequence

Failure can support a wage/bonus claim, an inspection observation, adjudication or prosecution depending on the linked Code provision. Apply sections 45, 49 and 51–56 as relevant.

Primary sources

Ministry of Labour — Code on Wages (Central) Rules, 2026 ↗

India Code — Code on Wages, 2019 ↗

Ministry Labour Codes library ↗

Last official-source review: 16 July 2026.

← Previous

Next →

Reliance note:

Read the current Gazette/India Code text, the applicable Central or State rules and later notifications before acting. This repository is educational and does not replace matter-specific legal advice.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
53	Rule 53: Manner of holding enquiry	Exact Gazette extract embedded
54	Rule 54: Manner of composition of offences	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Payment of Wages Act, 1936	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Minimum Wages Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Bonus Act, 1965	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Equal Remuneration Act, 1976	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
People's Union for Democratic Rights v. Union of India	Non-payment of the applicable minimum wage may engage constitutional and statutory consequences; use the principle only after aligning it with the universal Code coverage and current notification.
Airfreight Ltd. v. State of Karnataka	Minimum-wage components and neutralisation must be read from the governing notification and statutory scheme, not from payroll labels alone.
Manganese Ore (India) Ltd. v. Chandi Lal Saha	The legal character of an allowance or benefit depends on the governing provision and facts; nomenclature is not decisive.
Workmen v. Reptakos Brett & Co.	Needs-based wage principles remain relevant to wage fixation, but the current statutory floor and notified rates control compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Wages, 2019, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 52 - Cognizance of offences?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 53 - Power of officers of appropriate Government to impose penalty in certain cases?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 54 - Penalties for offences?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 55 - Offences by companies?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 56 - Composition of offences?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 16 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter IX - Miscellaneous, rule-making, repeal and savings

This chapter turns miscellaneous, rule-making, repeal and savings into an operational control file. It covers Bar of suits, Protection of action taken in good faith, Burden of proof, Contracting out; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, workers, contractors and payroll teams must first identify the appropriate Government, employment category and event date.

Main obligations / rights

- Section 57: Bar of suits
- Section 58: Protection of action taken in good faith
- Section 59: Burden of proof
- Section 60: Contracting out
- Section 61: Effect of laws agreements, etc., inconsistent with this Code

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: wrong wage base, late payment, unauthorised deduction or incomplete payroll evidence.

Employee / worker remedy

timely and lawful wage payment, a transparent wage slip and a claims route for short-payment or unlawful deduction. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Payment of Wages Act, 1936; Minimum Wages Act, 1948; Payment of Bonus Act, 1965; Equal Remuneration Act, 1976.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for miscellaneous, rule-making, repeal and savings, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter IX - Miscellaneous, rule-making, repeal and savings

Code on Wages, 2019 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

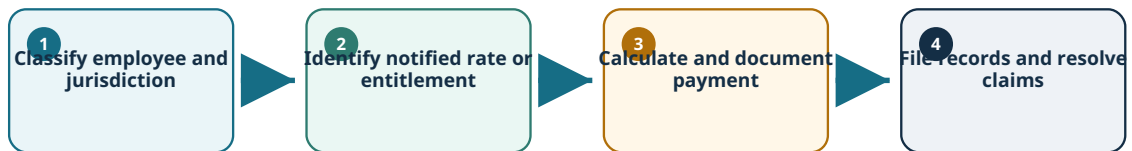
Sections: 57-69

Central Rules mapped: 0

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Code on Wages, 2019 — Miscellaneous, rule-making, repeal and savings

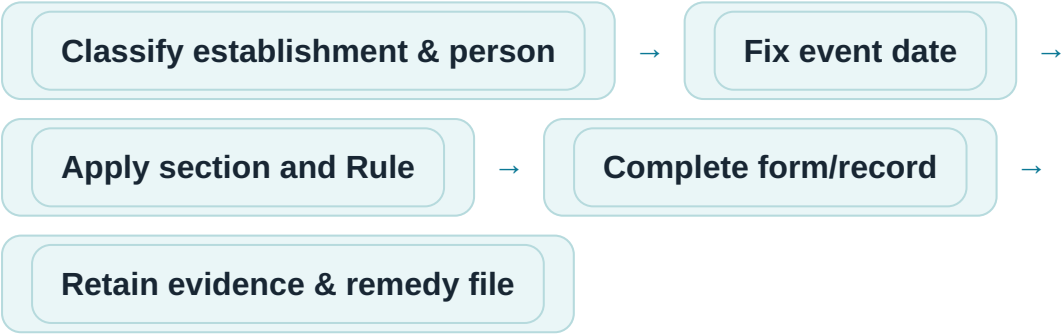


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 57: Bar of suits

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 57 in the official source. Statutory title: Bar of suits.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 57 applies.
2. Convert every condition in “Bar of suits” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 57.

Section 58: Protection of action taken in good faith

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 58 in the official source. Statutory title: Protection of action taken in good faith.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 58 applies.
2. Convert every condition in “Protection of action taken in good faith” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 58.

Section 59: Burden of proof

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 59 in the official source. Statutory title: Burden of proof.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 59 applies.
2. Convert every condition in “Burden of proof” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 59.

Section 60: Contracting out

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 60 in the official source. Statutory title: Contracting out.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 60 applies.
2. Convert every condition in “Contracting out” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 60.

Section 61: Effect of laws agreements, etc., inconsistent with this Code

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 61 in the official source. Statutory title: Effect of laws agreements, etc., inconsistent with this Code.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 61 applies.
2. Convert every condition in “Effect of laws agreements, etc., inconsistent with this Code” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 61.

Section 62: Delegation of powers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 62 in the official source. Statutory title: Delegation of powers.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 62 applies.
2. Convert every condition in “Delegation of powers” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 62.

Section 63: Exemption of employer from liability in certain cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 63 in the official source. Statutory title: Exemption of employer from liability in certain cases.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 63 applies.
2. Convert every condition in “Exemption of employer from liability in certain cases” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 63.

Section 64: Protection against attachments of assets of employer with Government

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 64 in the official source. Statutory title: Protection against attachments of assets of employer with Government.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 64 applies.
2. Convert every condition in “Protection against attachments of assets of employer with Government” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 64.

Section 65: Power of Central Government to give directions

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 65 in the official source. Statutory title: Power of Central Government to give directions.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 65 applies.
2. Convert every condition in “Power of Central Government to give directions” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 65.

Section 66: Saving

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 66 in the official source. Statutory title: Saving.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 66 applies.
2. Convert every condition in “Saving” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 66.

Section 67: Power of appropriate Government to make rules

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 67 in the official source. Statutory title: Power of appropriate Government to make rules.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 67 applies.
2. Convert every condition in “Power of appropriate Government to make rules” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 67.

Section 68: Power to remove difficulties

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 68 in the official source. Statutory title: Power to remove difficulties.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 68 applies.
2. Convert every condition in “Power to remove difficulties” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 68.

Section 69: Repeal and savings

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 69 in the official source. Statutory title: Repeal and savings.

Finin2min clause-by-clause decode

1. Identify the person or establishment to whom section 69 applies.
2. Convert every condition in “Repeal and savings” into a dated checklist.
3. Map the applicable authority, State/Central jurisdiction and documentary evidence.
4. Test exceptions, provisos, deeming language and consequences separately.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 69.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
No directly mapped Central Rule; check general and State instruments.		

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Payment of Wages Act, 1936	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Minimum Wages Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Bonus Act, 1965	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Equal Remuneration Act, 1976	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
People's Union for Democratic Rights v. Union of India	Non-payment of the applicable minimum wage may engage constitutional and statutory consequences; use the principle only after aligning it with the universal Code coverage and current notification.
Airfreight Ltd. v. State of Karnataka	Minimum-wage components and neutralisation must be read from the governing notification and statutory scheme, not from payroll labels alone.
Manganese Ore (India) Ltd. v. Chandi Lal Saha	The legal character of an allowance or benefit depends on the governing provision and facts; nomenclature is not decisive.
Workmen v. Reptakos Brett & Co.	Needs-based wage principles remain relevant to wage fixation, but the current statutory floor and notified rates control compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Wages, 2019, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 57 - Bar of suits?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 58 - Protection of action taken in good faith?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 59 - Burden of proof?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 60 - Contracting out?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 61 - Effect of laws agreements, etc., inconsistent with this Code?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 62 - Delegation of powers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 63 - Exemption of employer from liability in certain cases?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 64 - Protection against attachments of assets of employer with Government?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Industrial Relations Code, 2020 — Chapter I - Preliminary

This chapter turns preliminary into an operational control file. It covers Short title, extent and commencement, Definitions; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.	Main obligations / rights • Section 1: Short title, extent and commencement • Section 2: Definitions
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.	Employee / worker remedy the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for preliminary, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Industrial Relations Code, 2020 — Chapter I - Preliminary

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

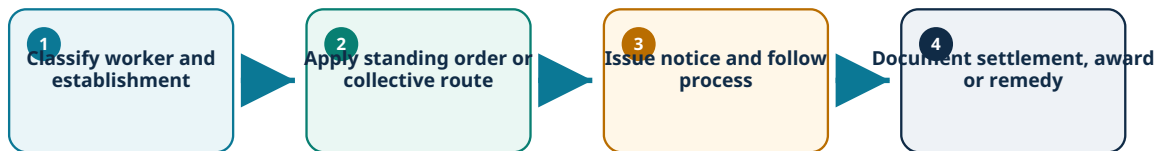
Sections: 1-2

Central Rules mapped: 2

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Preliminary

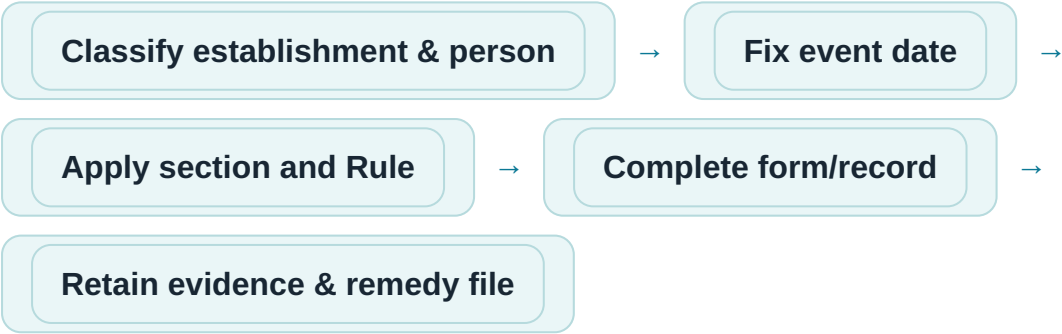


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 1: Short title, extent and commencement

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 1 in the official source. Statutory title: Short title, extent and commencement.

Finin2min clause-by-clause decode

1. Test 1
2. The Code is Act 35 of 2020, extends to India and commenced on 21 November 2025 under the notified commencement instrument.
3. Test 2
4. Historical periods must be tested under the law then in force; section 104 governs transition and savings.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 1: short title, extent and commencement.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 1.

Section 2: Definitions

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 2 in the official source. Statutory title: Definitions.

Finin2min clause-by-clause decode

1. Test 1
2. Apply definitions before every coverage, threshold or entitlement test. Critical distinctions include employee versus worker, employer, industry, industrial establishment, fixed-term employment, strike, lay-off, retrenchment and wages.
3. Test 2
4. The worker definition includes a supervisory wage ceiling stated in the Code and excludes persons mainly managerial/administrative; verify the current notified ceiling before classification.
5. Test 3
6. Fixed-term employment requires a written contract and parity of hours, wages, allowances and benefits with comparable permanent workers, subject to the Code.
7. Implementation control
8. Trigger
9. Document the fact pattern that activates section 2: definitions.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 3: Rule 3 — References of certain authorities and officers of industrial establishments under the Code

extracted from the official English notification

3. References of certain authorities and officers of industrial establishments under the Code.— (1) The reference

to the Central Government or the Government of India, in relation to an industrial dispute in respect of a Union territory

without legislature, shall be construed as a reference to the Administrator of such Union territory, for which the

appropriate Government is the Central Government; and the reference to the Chief Labour Commissioner (Central),

Deputy Chief Labour Commissioner (Central), Regional Labour Commissioner (Central) and the Assistant Labour

Commissioner (Central) shall be construed as reference to the respective appropriate authority, appointed in that behalf

by the Administrator of that Union territory.

(2) For the purposes of these rules, with reference to clause (m) of section 2 of the Code, it is hereby specified that—

(a) in relation to an industry, not being an industry referred to in sub clause (ii) thereof, carried on by or under

the authority of a Ministry or Department of the Central Government or a State Government, the officer-in-

charge of the industrial establishment shall be the employer in respect of that establishment; and

(b) in relation to an industry concerning railways, carried on by or under the authority of a Ministry or

Department of the Central Government,—

(i) the General Manager thereof shall be the employer in respect of regular railway servants other than

casual labour in the case of an establishment of a Zonal Railway;

(ii) the Officer-in-charge of the establishment shall be the employer in respect of regular railway

servants other than casual labour in the case of an establishment independent of a Zonal Railway; and

(iii) the District Officer-in-charge or the Divisional Personnel Officer or the Personnel Officer, as the

case may be, shall be the employer in respect of casual labour employed on Zonal Railway or any other

railway establishment independent of a Zonal Railway.

Code concordance

Primary operative section

Section 2

Definitions

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

[← Previous](#)

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Central Rule 4: Rule 4 — Memorandum of settlement

extracted from the official English notification

4. Memorandum of settlement.— (1) The settlement arrived at in the course of conciliation proceedings or a written agreement between the employer and worker arrived at otherwise than in the course of conciliation proceeding shall be in Form I.

(2) The settlement shall be signed, —

(a) by the employer or by his authorised agent, or where the employer is an incorporated company or other body

corporate, by the agent, manager or other principal officer of such company or such other body corporate; and

(b) on behalf of workers, by any of the following office bearers of Trade Union, namely: —

(i) the President; or

(ii) the Vice-President; or

(iii) the Secretary (including the General Secretary); or

(iv) the Joint Secretary; or

(v) any other office bearer of the Trade Union authorised in this behalf by the President and Secretary of the Union; or

(vi) five representatives of workers duly authorised in this behalf at the meeting of the workers held for the purpose.

(3) In case of an industrial dispute between individual worker and employer, the settlement shall be signed by the employer and the worker concerned.

(4) Where the settlement is arrived at in the course of conciliation proceedings, the conciliation officer shall send a report thereof to the Central Government together with a copy of the memorandum of settlement signed by the parties to the dispute.

(5) Where a settlement is arrived at between an employer and his worker otherwise than in the course of conciliation proceedings, the parties to the settlement shall jointly send a copy thereof electronically or by speed post

to the concerned
Deputy Chief Labour Commissioner (Central) and to the conciliation officer.

(6) The conciliation officer shall file all settlements effected under this rule in respect of industrial disputes in the area within his jurisdiction in the register maintained electronically or otherwise.

(7) The register referred to in sub-rule (6), shall contain the details including serial number, name of the industry, parties to the settlement, date of settlement, remarks and whether settlement was arrived at after the intervention of conciliation officer or by mutual negotiation:

Provided that signature of the conciliation officer on the agreement shall not be necessary where the agreement for settlement is arrived at outside conciliation:

Provided further that nothing in this rule shall prohibit a settlement between a worker or workers or Trade Union and an employer on mutually agreed terms and such settlement may be in a format other than in Form I.

CHAPTER II

BI-PARTITE FORUMS

Code concordance

Primary operative section

Section 2

Definitions

Forms and records

Form I

Memorandum Of Settlement Arrived At In The Course Of Conciliation Proceedings

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

← Previous

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Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 3, Rule 4 | Official source: section 2.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
3	Rule 3 — References of certain authorities and officers of industrial establishments under the Code	Exact Gazette extract embedded
4	Rule 4 — Memorandum of settlement	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	

Predecessor law	Transition control
	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Employment (Standing Orders) Act, 1946	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - Short title, extent and commencement?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - Definitions?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter II - Bi-partite forums

This chapter turns bi-partite forums into an operational control file. It covers Works Committee, Grievance Redressal Committee; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.	Main obligations / rights • Section 3: Works Committee • Section 4: Grievance Redressal Committee
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.	Employee / worker remedy the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for bi-partite forums, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter II - Bi-partite forums

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

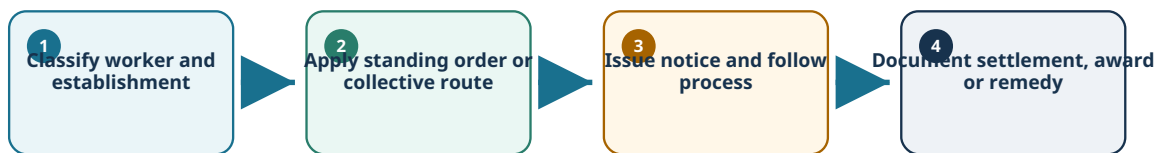
Sections: 3-4

Central Rules mapped: 4

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Bi-partite forums

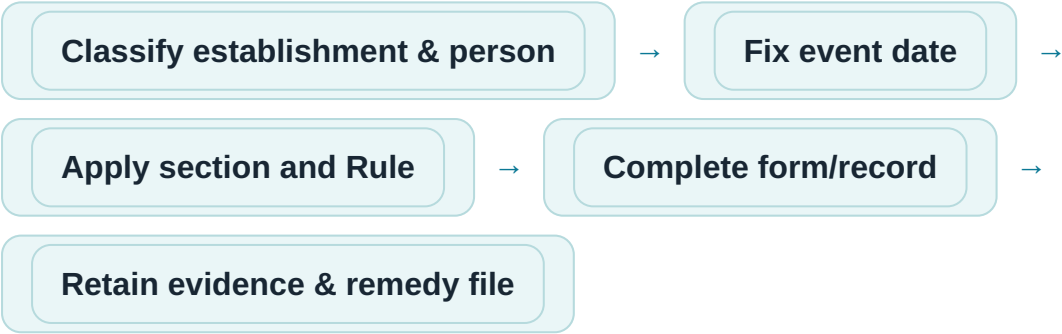


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 3: Works Committee

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 3 in the official source. Statutory title: Works Committee.

Finin2min clause-by-clause decode

1. Test 1
2. The appropriate Government may require a Works Committee in an establishment with one hundred or more workers employed, or employed on any day in the preceding twelve months.
3. Test 2
4. Employer and worker representatives must be balanced as the Code requires; worker representatives are selected in consultation with the registered Trade Union, if any.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 3: works committee.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 5: Rule 5 — Works Committee and its constitution

extracted from the official English notification

5. Works Committee and its constitution.— (1) Every employer to whom an order made by the Central Government

under sub-section (1) of section 3 of the Code relates, shall forthwith proceed to constitute a Works Committee

(hereinafter in this chapter referred to as the “Committee”) to promote measures for securing and preserving amity and

good relations between the employer and workers and, to that end, to comment upon matters of common interest or

concern, as specified in these rules.

(2) (i) The number of members constituting the Committee shall be fixed so as to afford representation to the various

categories, groups and class of workers engaged in, and to the sections, shops or departments of the industrial establishment.

(ii) The total number of members of the Committee shall not exceed twenty.

(iii) The number of representatives of the workers in the Committee shall not be less than the number of representatives of the employer therein:

Provided that the industrial establishment in which women workers are employed shall have adequate representation of women workers in the Committee and such representation shall not be less than the proportion of women workers to the total workers employed in the industrial establishment.

(3) The representatives of the employer in the Committee shall be nominated by the employer and shall, as far as may be possible, be officials in direct touch with, or associated with the working of the industrial establishment.

(4) Where the workers of the industrial establishment are members of a registered Trade Union or Trade Unions, the employer shall request such registered Trade Union or Trade Unions to inform him in writing as to—

(a) number of the workers who are members of such registered Trade Union or Trade Unions; and

(b) if the employer has reason to believe that the information furnished to him by the registered Trade Union or Trade Unions is false, he may, after informing such registered Trade Union or Trade Unions, refer the matter to the Regional Labour Commissioner (Central), who shall, after hearing the parties, decide the matter and his

decision shall
be final.

(5) On receipt of the information under sub-rule (4), the employer shall provide for the choosing of the worker's representative of the Committee in the following manner, namely:—

(a) in the case of a negotiating union under sub-section (2) or sub-section (3) of section 14 of the Code, such

negotiating union shall nominate the worker's representatives of the Committee;

(b) in the case of the negotiating council under sub-section (4) of section 14 of the Code, every registered Trade

Union representing in the negotiating council shall be nominated in the Committee in proportion to the number of

workers of the industrial establishment who are members of such Trade Union;

(c) where there is no recognised negotiating union or negotiating council referred to in clauses (a) and (b), the

workers of the industrial establishment shall elect amongst themselves the worker's representatives of the

Committee:

Provided that the employer may, deploy an electronic platform for conducting the election process over an

information technology application, online platform or such other platform to enable the election of the representatives

of workers to the Committee under this clause:

Provided further that where a registered Trade Union fails to furnish the information under sub-rule (4) within

one month of the date on which it is so called for, then, such Trade Union shall for the purpose of this rule be treated as

if it did not exist:

Provided also that where any reference has been made by the employer under sub-rule (4), the process of

choosing the worker's representative relating thereto shall be held on receipt of the decision of the concerned Regional

Labour Commissioner (Central).

(6) The employer may, if he thinks fit, direct that the workers shall vote either by groups, sections, shops or departments.

(7) Any worker, of not less than nineteen years of age and with a service of not less than one year in the industrial

establishment may, if nominated as provided in this rule, be a candidate for election as a worker's representative of the

Committee:

Provided that such service qualification shall not apply to the first election in an industrial

establishment which
has been in existence for less than a year.

Explanation. —For the purposes of this sub-rule, a worker who has put in continuous service for not less than one
year in two or more industrial establishments belonging to the same employer shall be deemed to have satisfied the
service qualification specified therein.

(8) All workers who are not less than eighteen years of age and who have put in not less than six months' continuous
service in the industrial establishment shall be entitled to vote in the election of worker's representative of the
Committee.

Explanation.— For the purposes of this sub-rule, a worker who has put in continuous service of not less than six
months in two or more industrial establishments belonging to the same employer shall be deemed to have satisfied the
service qualification specified therein.

(9) (i) The employer shall give a minimum time period of three working days for filing of nomination along with other
requisite details while fixing a date as the closing date for receiving nominations from candidates for election as worker's
representatives of the Committee.

(ii) The date fixed by the employer for holding the election referred to in clause (i) shall not be earlier than three days
and not later than fifteen days after the closing date for receiving nominations.

(iii) The date of election fixed under clause (i) shall be notified seven days in advance and such notice shall specify the
number of seats to be elected and shall be affixed on the notice board or electronic notice board of the industrial
establishment and given adequate publicity amongst the workers.

(10) (i) Every nomination for election as worker's representative of the Committee shall be made on a nomination paper
to be provided by employer and the copies thereof shall be supplied by the employer to the workers requiring them.

(ii) Each nomination paper referred to in clause (i) shall be signed by the candidate to whom it relates and attested by at
least two other voters belonging to the group, section, shop or department, which the candidate seeking election shall
represent, and shall be delivered to the employer.

(11) (i) On the day following the last day fixed for filing nomination papers, the nomination papers shall be scrutinised
by the employer in the presence of the candidates and the attesting persons and those nominations which

are not valid
shall be rejected.

(ii) A nomination paper shall be held to be not valid under clause (i), if—

(a) the candidate nominated is ineligible for being a candidate under sub-rule (7); or

(b) the requirements of sub-rule (10) have not been complied with:

Provided that where a candidate or an attesting person is not able to be present at the time of scrutiny, the candidate may send a duly authorised nominee for this purpose.

(12) Any candidate whose nomination for election has been accepted may withdraw his candidature within forty-eight hours of the completion of scrutiny of the nomination papers.

(13) (i) In case the number of candidates who have been validly nominated for election as worker's representative of the Committee is equal to the number of seats, the candidates as such shall be forthwith declared as duly elected.

(ii) Where, in any industrial establishment, the number of candidates validly nominated for election as worker's representative of the Committee is more than the number of seats allotted to it, voting shall take place on the day fixed for election.

(14) (i) The Committee shall have among its office-bearers, a Chair person, Vice-Chairperson, Secretary and Joint-Secretary.

(ii) The Chairperson of the Committee shall be nominated by the employer from amongst the employer's representatives of the Committee and he shall, as far as possible, be the head of the industrial establishment.

(iii) The Vice-Chairperson shall be elected by the members of the Committee representing the workers, from amongst themselves:

Provided that in the event of equality of votes in the election of the Vice-Chairperson, the matter shall be decided by a draw of lot.

(iv) The Secretary and Joint-Secretary of the Committee shall be elected every year.

(v) The Committee shall elect the Secretary and Joint Secretary and where the Secretary is elected from amongst the representatives of the employers, the Joint Secretary shall be elected from amongst the representatives of the workers and vice versa:

Provided that the post of the Secretary or Joint Secretary, as the case may be, shall not be held by a representative of either the employer or the workers for three consecutive years:

Provided further that the employer's representatives shall not take part in the election of the Secretary or Joint Secretary, as the case may be, and the representatives of the workers shall be entitled to vote in elections for the post of Secretary or Joint Secretary:

Provided also that in the event of equality of votes in an election under this sub-rule, the matter shall be decided by a draw of lot.

(15) (i) The term of office of the members of the Committee other than a member chosen to fill a casual vacancy, shall be three years.

(ii) Every member chosen to fill a casual vacancy shall hold office for the remaining period of the term of his predecessor.

(iii) In case any member fails to attend three consecutive meetings of the Committee without obtaining leave from the Committee, his membership shall be forfeited.

(16) In the event of worker's representative ceasing to be a member under clause (iii) of sub-rule (15) or ceasing to be employed in the industrial establishment or in the event of his resignation, death or otherwise, his successor shall be chosen in accordance with the provisions of this rule for the remaining period of the Committee from the same group to which the member vacating the seat belonged.

(17) The Committee shall have the right to co-opt persons employed in the industrial establishment having particular or special knowledge of a matter under discussion in a consultative capacity and such co-opted member shall not be entitled to vote and shall be present at meetings only for the period during which the particular question is before the Committee.

(18) (i) The Committee may meet as often as necessary but not less often than once in three months.

(ii) The Committee shall at its first meeting regulate its own procedure.

(19) (i) The employer shall provide a place for holding meetings of the Committee and provide all necessary facilities for carrying out the work of the Committee.

(ii) The Committee shall ordinarily meet during working hours of the industrial establishment concerned

on any working day and the representatives of the workers shall be deemed to be on duty while attending the meeting.

(iii) The Secretary of the Committee may with the prior approval of the Chairperson, put up notice regarding the functions of the Committee on the notice board of the industrial establishment.

(20) The employer shall submit the details of the constitution and the functioning of the Committee as a part of unified annual return provided in the rules made in this behalf under the Occupational Safety, Health and Working Condition Code, 2020 (37 of 2020).

(21) The Central Government, or the officer authorised in its behalf, may after making such inquiry as it or he may deem fit, dissolve any Committee at any time, by an order for reasons to be recorded in writing, on being satisfied that the Committee has not been constituted in accordance with the provisions of these rules or that not less than two-thirds of the number of representatives of the workers have without any reasonable justification failed to attend three consecutive meetings of the Committee or that the Committee has, for any other reason, ceased to function:

Provided that where the Committee is dissolved under this sub-rule, the employer may, and if so required by the Central Government or, as the case may be, by such officer, shall take steps to re-constitute the Committee in accordance with these rules.

Code concordance

Primary operative section

Section 3

Works Committee

Other Code provisions expressly referred to in the rule text

Section 14

Recognition of negotiating union or negotiating council

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 5 | Official source: section 3.

Section 4: Grievance Redressal Committee

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 4 in the official source. Statutory title: Grievance Redressal Committee.

Finin2min clause-by-clause decode

1. Test 1
2. Every industrial establishment employing twenty or more workers must constitute one or more Grievance Redressal Committees.
3. Test 2
4. The committee may have up to ten members, with adequate representation of women in proportion to women workers.
5. Test 3
6. The grievance route, decision timeline and escalation to conciliation must be tracked through Rules 6 to 8.
7. Implementation control
8. Trigger
9. Document the fact pattern that activates section 4: grievance redressal committee.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 6: Rule 6 — Grievance Redressal Committee

extracted from the official English notification

6. Grievance Redressal Committee.— (1) The Grievance Redressal Committee (hereinafter in this Chapter referred to

as the “Grievance Committee”) in an industrial establishment employing twenty or more workers, shall consist of equal

number of members representing the employer and workers, which shall not exceed ten members.

(2) The representatives of the employer in the Grievance Committee shall be nominated by the employer and

shall, as far as may be possible, be officials in direct touch with or associated with the working of the industrial

establishment, preferably the heads of major departments of the industrial establishment.

(3) The representative of workers of the Grievance Committee shall be chosen in the following manner, namely: —

(a) where there is a negotiating union under sub-section (2) or sub-section (3) of section 14 of the Code, such

negotiating union shall nominate the worker’s representatives of the Grievance Committee;

(b) in the case of a negotiating council under sub-section (4) of section 14 of the Code, every registered Trade

Union representing in the negotiating council shall be nominated in the Grievance Committee in proportion to the

number of workers of the industrial establishment who are members of such Trade Union;

(c) where there is no recognised negotiating union or negotiating council referred to in the clauses (a) and (b),

the workers of the industrial establishment shall choose amongst themselves the worker’s representatives of the

Grievance Committee:

Provided that the employer may, deploy an electronic platform for choosing worker’s representatives under

this clause, over an information technology application, online platform or such other like platform:

Provided further that there shall be adequate representation of women workers in the Grievance Committee

and such representation shall not be less than the proportion of women workers to the total workers employed in

the industrial establishment.

(4) The term of the members of the Grievance Committee shall be three years.

(5) Where there is no recognised negotiating union or negotiating council and if any dispute arises

regarding choosing
of the worker's representative to the Grievance Committee, the matter may be referred to the concerned
Regional Labour
Commissioner (Central), who shall, after hearing the parties, decide the matter, whose decision shall be
final.

Code concordance

Primary operative section

Section 4

Grievance Redressal Committee

Other Code provisions expressly referred to in the rule text

Section 14

Recognition of negotiating union or negotiating council

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic
acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and
timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final
order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or
penalty exposure.

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Central Rule 7: Rule 7 — Application to Grievance Committee

extracted from the official English notification

7. Application to Grievance Committee.— (1) Any aggrieved worker may file an application stating his grievance before the Grievance Committee, along with name, designation, worker code or token number, department where he is posted, length of his service in years, category of worker, address for correspondence, contact number, details of grievance and the relief sought therefor.

(2) The application referred to in sub-rule (1) may be sent electronically or otherwise.

(3) The application referred to in sub-rule (1) shall be filed within one year from the date on which the cause of action arose.

Code concordance

Primary operative section

Section 4

Grievance Redressal Committee

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 8: Rule 8 — Application to conciliation officer

extracted from the official English notification

8. Application to conciliation officer.— Any worker aggrieved by the decision of the Grievance Committee or whose grievance is not resolved by the said Committee within thirty days of receipt of the application, may file an application online on designated portal of the Ministry of Labour and Employment, or by speed post, or in person, within a period of sixty days from the date of the decision of the Grievance Committee or from the date on which the period specified in sub-section (6) of section 4 of the Code expires, as the case may be, to the conciliation officer through the Trade Union, of which he is a member:

Provided that in case of manual receipt of such application through speed post or in person, the conciliation officer shall get the same digitized and enter the particulars of the application in the online mechanism under intimation to the Trade Union and worker.

CHAPTER III

TRADE UNIONS

Code concordance

Primary operative section

Section 4

Grievance Redressal Committee

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 6, Rule 7, Rule 8 | Official source: section 4.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
5	Rule 5 — Works Committee and its constitution	Exact Gazette extract embedded
6	Rule 6 — Grievance Redressal Committee	Exact Gazette extract embedded
7	Rule 7 — Application to Grievance Committee	Exact Gazette extract embedded
8	Rule 8 — Application to conciliation officer	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Employment (Standing Orders) Act, 1946	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 3 - Works Committee?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - Grievance Redressal Committee?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter III - Trade unions

This chapter turns trade unions into an operational control file. It covers Registrar of Trade Unions, Criteria for registration, Provisions to be contained in constitution or rules of Trade Union, Application for registration, alteration of name and procedure thereof; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.

Main obligations / rights

- Section 5: Registrar of Trade Unions
- Section 6: Criteria for registration
- Section 7: Provisions to be contained in constitution or rules of Trade Union
- Section 8: Application for registration, alteration of name and procedure thereof
- Section 9: Registration of Trade Union and cancellation thereof

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: registration, recognition, negotiating-union or protected-office-bearer errors.

Employee / worker remedy

lawful registration, representation, collective-bargaining protections and access to the prescribed forums. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for trade unions, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter III - Trade unions

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

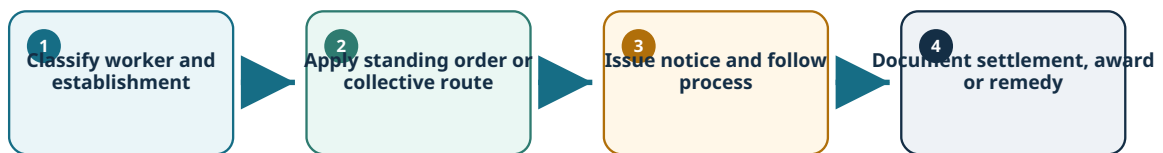
Sections: 5-27

Central Rules mapped: 1

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Trade unions

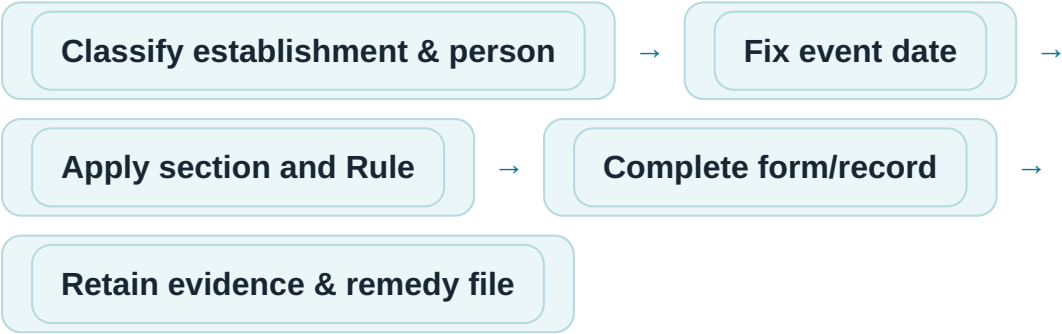


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 5: Registrar of Trade Unions

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 5 in the official source. Statutory title: Registrar of Trade Unions.

Finin2min clause-by-clause decode

1. Test 1
2. The provision regulates registrar of trade unions within the statutory Trade Union framework.
3. Test 2
4. Identify the union, establishment/industry connection, membership base, authorised office-bearers and Registrar/Tribunal jurisdiction before taking action.
5. Test 3
6. Preserve the constitution, membership register, resolutions, notices, filings, acknowledgements, financial records and hearing record.
7. Test 4
8. Failure may affect registration, recognition, governance rights, civil/criminal protection or attract the section 86 penalty pathway.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 5.

Section 6: Criteria for registration

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 6 in the official source. Statutory title: Criteria for registration.

Finin2min clause-by-clause decode

1. Test 1
2. Registration requires the statutory minimum membership test: at least seven members and the prescribed proportion of workers connected with the establishment or industry.
3. Test 2
4. Membership must continue to satisfy the minimum requirement at the time of application.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 6: criteria for registration.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 6.

Section 7: Provisions to be contained in constitution or rules of Trade Union

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 7 in the official source. Statutory title: Provisions to be contained in constitution or rules of Trade Union.

Finin2min clause-by-clause decode

1. Test 1
2. The union constitution must contain the mandatory matters listed in the section, including objects, use of funds, membership, governance, audit, elections, removal and dissolution.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 7: provisions to be contained in constitution or rules of trade union.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 7.

Section 8: Application for registration, alteration of name and procedure thereof

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 8 in the official source. Statutory title: Application for registration, alteration of name and procedure thereof.

Finin2min clause-by-clause decode

1. Test 1
2. Registration and alteration applications require the prescribed declaration, particulars, rules, asset/liability statement where applicable and authorised signatories.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 8: application for registration, alteration of name and procedure thereof.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 8.

Section 9: Registration of Trade Union and cancellation thereof

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 9 in the official source. Statutory title: Registration of Trade Union and cancellation thereof.

Finin2min clause-by-clause decode

1. Test 1
2. The Registrar examines the application, may call for further information and issues/cancels registration only through the statutory procedure.
3. Test 2
4. Cancellation risk requires notice and an opportunity to respond; preserve filing and communication evidence.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 9: registration of trade union and cancellation thereof.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 9.

Section 10: Appeal against non-registration or cancellation of registration

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 10 in the official source. Statutory title: Appeal against non-registration or cancellation of registration.

Finin2min clause-by-clause decode

1. Test 1
2. An aggrieved Trade Union may appeal to the Tribunal within the prescribed period and manner.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 10: appeal against non-registration or cancellation of registration.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 10.

Section 11: Communication to Trade Union and change in its registration particulars

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 11 in the official source. Statutory title: Communication to Trade Union and change in its registration particulars.

Finin2min clause-by-clause decode

1. Test 1
2. The provision regulates communication to trade union and change in its registration particulars within the statutory Trade Union framework.
3. Test 2
4. Identify the union, establishment/industry connection, membership base, authorised office-bearers and Registrar/Tribunal jurisdiction before taking action.
5. Test 3
6. Preserve the constitution, membership register, resolutions, notices, filings, acknowledgements, financial records and hearing record.
7. Test 4
8. Failure may affect registration, recognition, governance rights, civil/criminal protection or attract the section 86 penalty pathway.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 11.

Section 12: Incorporation of a registered Trade Union

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 12 in the official source. Statutory title: Incorporation of a registered Trade Union.

Finin2min clause-by-clause decode

1. Test 1
2. The provision regulates incorporation of a registered trade union within the statutory Trade Union framework.
3. Test 2
4. Identify the union, establishment/industry connection, membership base, authorised office-bearers and Registrar/Tribunal jurisdiction before taking action.
5. Test 3
6. Preserve the constitution, membership register, resolutions, notices, filings, acknowledgements, financial records and hearing record.
7. Test 4
8. Failure may affect registration, recognition, governance rights, civil/criminal protection or attract the section 86 penalty pathway.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 12.

Section 13: Certain Acts not to apply to registered Trade Unions

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 13 in the official source. Statutory title: Certain Acts not to apply to registered Trade Unions.

Finin2min clause-by-clause decode

1. Test 1
2. The provision regulates certain acts not to apply to registered trade unions within the statutory Trade Union framework.
3. Test 2
4. Identify the union, establishment/industry connection, membership base, authorised office-bearers and Registrar/Tribunal jurisdiction before taking action.
5. Test 3
6. Preserve the constitution, membership register, resolutions, notices, filings, acknowledgements, financial records and hearing record.
7. Test 4
8. Failure may affect registration, recognition, governance rights, civil/criminal protection or attract the section 86 penalty pathway.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 13.

Section 14: Recognition of negotiating union or negotiating council

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 14 in the official source. Statutory title: Recognition of negotiating union or negotiating council.

Finin2min clause-by-clause decode

1. Test 1
2. Where a single registered Trade Union has support of fifty-one per cent or more workers on the muster roll, it is recognised as the sole negotiating union.
3. Test 2
4. Where no union meets fifty-one per cent, a negotiating council is constituted; a union with support of at least twenty per cent receives representation in the statutory manner.
5. Test 3
6. Verification, facilities and tenure must follow Rule 9 and the Code.
7. Implementation control
8. Trigger
9. Document the fact pattern that activates section 14: recognition of negotiating union or negotiating council.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 9: Rule 9 — Manner of recognition of negotiating union or negotiating council

extracted from the official English notification

9. Manner of recognition of negotiating union or negotiating council.-

(1) Matters for negotiation.- The matters pertaining to workers which the negotiating union or the negotiating council,

as the case may be, shall negotiate with the employer of the industrial establishment under sub-section (1) of section 14

of the Code are specified, below: -

- (i) the classification of grades and categories of workers;
- (ii) order passed by an employer under the standing orders applicable in the industrial establishment;
- (iii) the wages of the workers including their wage period, dearness allowance, bonus, increment, customary concession or privileges, compensatory and other allowances;
- (iv) hours of work of the workers, rest days, number of working days in a week, rest intervals, working of shifts;
- (v) leave with wages and holidays;
- (vi) promotion and transfer policy and disciplinary procedures;
- (vii) quarter allotment policy for workers;
- (viii) safety, health and working conditions and related standards;
- (ix) the matters pertaining to conditions of service and terms of employment of the workers which are not covered in the foregoing clauses; and
- (x) any other matter which is agreed between employer of the industrial establishment and negotiating union or negotiating council, as the case may be.

(2) Criteria for recognising single registered Trade Union.- under sub-section (2) of section 14 of the Code.- Where

there is only one registered Trade Union operating in an industrial establishment having its membership not less than

thirty per cent. of the total workers employed in the industrial establishment, the employer of such industrial

establishment shall recognise such Trade Union as the sole negotiating union of the workers.

(3) Manner of verification of membership of Trade Unions under sub-sections (3) and (4) of section 14 of the

Code.- (a) (i) The Central Government shall appoint a verification officer (hereinafter in this chapter, referred to as the

verification officer) for the purpose of verification of membership of the Trade Unions in the industrial establishment

who shall not have any interest with any of the Trade Unions in the industrial establishment, whose membership

verification is to be carried out by him:

Provided that the process for recognition of the negotiating union or the negotiating council, as the case may be, shall commence three months before the expiry of the term of the existing recognition period of the negotiating union or the negotiating council, as the case may be, recognised by the employer under the Code.

(ii) The verification officer may utilise the services of other officers to assist him depending upon the quantum of work of membership verification.

(iii) The verification officer shall carry out the work of membership verification in the industrial establishment within the time as determined by the Central Government.

(b) The employer of the industrial establishment shall bear all the expenses and make arrangements in connection with the verification of membership of Trade Unions under clause (a).

(c) The Trade Unions may submit an application to the employer of the industrial establishment to accord status of negotiating union or the representatives of negotiating council of the workers, as the case may be, on fulfillment of the following conditions namely,-

(i) such Trade Union has a valid registration under the Trade Unions Act, 1926 (16 of 1926) and continuing as such or has the registration under the Industrial Relations Code, 2020 (35 of 2020), as the case may be; and

(ii) the application for recognition by the Trade Union is accompanied with a copy of the registration certificate, a copy of list of members, details of the membership subscription and a copy of latest annual return of the Trade Union submitted to the Registrar of Trade Unions.

(d) (i) In case the negotiating union or negotiating council, is constituted under the Code, the employer of the industrial establishment shall initiate action before expiry of the tenure of negotiating union or negotiating council, sufficiently in advance but not later than three months before the expiry of the tenure of negotiating union or negotiating council, as the case may be.

(ii) The date of reckoning of verification of membership of the Trade Unions shall be fixed by the verification officer for the industrial establishment.

(iii) The employer of the establishment shall forward the documents and records submitted by Trade Unions, to the verification officer.

(iv) On receipt of the documents and records, the verification officer shall scrutinise the records and documents submitted by the Trade Union to ascertain the status of registration of Trade Unions and related matters.

(v) The verification officer shall hold meeting with representatives of employer of industrial establishment and all participating Trade Unions to decide the process of verification of the membership of Trade Unions through secret ballot.

(vi) The employer may, in consultation with the verification officer deploy an electronic process for conducting the election over an information technology application, online platform or like other platform.

(4) Verification of membership through secret ballot.- (a) The verification officer shall convene meeting of representatives of all registered Trade Unions functioning in the industrial establishment sixty days before the date of actual voting to decide -

- (i) the publication of voters list;
- (ii) the date, time, mode of voting, place of voting;
- (iii) the date, time and place of counting; and
- (iv) other modalities relating to secret ballot.

(b) The verification officer shall cause the minutes of the meeting to be prepared and signed by all participating Trade Unions.

(c) All participating Trade Unions shall be allotted symbols in the same meeting.

(d) In case no decision could be taken regarding date, time, mode of voting, place of voting, allotment of symbols, date, time and place of counting and like other matters in the meeting, the decision of the verification officer shall be final and he shall publish the schedule, programme and procedure of such secret ballot election.

(e) All workers whose names are borne on the muster roll of the industrial establishment on the date of reckoning shall be eligible to cast their vote.

(f) The voters list shall be prepared by the employer of the industrial establishment on the basis of names of the workers borne on the muster roll referred to in clause (e) and the voters list shall contain the name, father's name, designation, worker number or identity card number issued by the employer and place of posting of the worker.

(g) The final voter list shall be published by the employer after obtaining the approval of verification officer and be displayed at notice board at the main entrance and also on website, if any, of the industrial establishment within two days of finalisation of the list and a copy of such voters list shall also be sent to the participating Trade

Unions by hand
or by speed post or through electronic mode.

(h) The verification officer shall display the list of the name of the participating Trade Unions with the symbol allotted to them on the notice board at the main entrance and website, if any, of the industrial establishment within two days of finalisation of the list.

(i) The voting and counting of votes shall be held on the date, time and place fixed by the verification officer under the supervision of the verification officer and during the counting, agents of all participating Trade Unions shall be allowed to remain present.

(j) After final counting of votes, the result shall be declared by the verification officer which shall contain the name of all Trade Unions who participated in election, total number of votes polled and the number of votes cast in favour of each of the trade unions which participated in the election.

(5) Verification report.- The verification officer shall submit verification report along with the result sheet to the employer of industrial establishment.

(6) Recognition of Trade Union as negotiating union or constituents of negotiating council.- (a) On the basis of verification report submitted by verification officer, the employer of the industrial establishment shall grant recognition to the Trade Union as a negotiating union or a constituent of negotiating council.

(b) The recognition granted under clause (a), either as negotiating union or the negotiating council shall be valid for three years from the date of recognition or constitution or such further period not exceeding five years, in total, as may be mutually agreed by the employer and the Trade Union, as the case may be.

(7) Facilities provided by industrial establishment.- (a) In an industrial establishment, where there is a negotiating union or negotiating council, as the case may be, the employer of such industrial establishment shall provide the following facilities namely: -

- (i) notice board for the purpose of displaying information relating to activities of the negotiating union or negotiating council;
- (ii) venue and necessary facilities for holding discussions by the negotiating union or negotiating council, as per the schedule and agenda to be settled between employer of the industrial establishment and the negotiating union or negotiating council;
- (iii) venue and necessary facilities for holding discussions amongst the members of the negotiating

union or

constituents of negotiating council;

(iv) entrance of the office bearers of the negotiating union or negotiating council, in the industrial establishment

for the purposes of ascertaining the matters relating to working conditions of the workers;

(v) employer of an industrial establishment, having three hundred or more workers, shall provide suitable office

accommodation with necessary facilities to the negotiating union or negotiating council.

(b) The employer of the industrial establishment shall deduct subscription of the members of the Trade Union on

the basis of the written consent of the worker.

(c) The office bearers of the negotiating union or negotiating council shall be treated on duty while holding

meetings with the employer.

(8) Application for adjudication of dispute before Tribunal.- Where any dispute arises between –

(i) one Trade Union and another; or

(ii) one or more workers who are members of Trade Union and the Trade Union regarding registration,

administration or management or election of office bearers of the Trade Union; or

(iii) one or more workers who are refused admission as members and the Trade Union; or

(iv) where the dispute is in respect of a Trade Union which is a federation of Trade Unions and office

bearer authorised in this behalf by the Trade Union,

the aggrieved worker or the Trade Union, as the case maybe, may make an application in Form-II to the Tribunal having

jurisdiction within a period of one year from the date on which the dispute arises, electronically or by speed post or in person.

CHAPTER IV

STANDING ORDERS

Code concordance

Primary operative section

Section 14

Recognition of negotiating union or negotiating council

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 9 | Official source: section 14.

Section 15: Objects of general fund, composition of separate fund and membership fee of Trade Union

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 15 in the official source. Statutory title: Objects of general fund, composition of separate fund and membership fee of Trade Union.

Finin2min clause-by-clause decode

1. Test 1
2. General and political funds must be segregated and used only for permitted objects.
3. Test 2
4. Membership subscription cannot be below the statutory minimum applicable to the member category.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 15: objects of general fund, composition of separate fund and membership fee of trade union.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 15.

Section 16: Immunity from civil suit in certain cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 16 in the official source. Statutory title: Immunity from civil suit in certain cases.

Finin2min clause-by-clause decode

1. Test 1
2. The section gives specified civil immunity for acts done in contemplation or furtherance of an industrial dispute, but does not immunise violence, crime or conduct outside the statutory scope.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 16: immunity from civil suit in certain cases.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 16.

Section 17: Criminal conspiracy in furtherance of objects of Trade Union

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 17 in the official source. Statutory title: Criminal conspiracy in furtherance of objects of Trade Union.

Finin2min clause-by-clause decode

1. Test 1
2. The limited criminal-conspiracy protection applies only to agreements made in furtherance of legitimate Trade Union objects and does not protect an agreement to commit an offence.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 17: criminal conspiracy in furtherance of objects of trade union.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 17.

Section 18: Enforceability of agreements

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 18 in the official source. Statutory title: Enforceability of agreements.

Finin2min clause-by-clause decode

1. Test 1
2. Agreements between Trade Union members are not unenforceable merely because they restrain trade, subject to the statutory limits.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 18: enforceability of agreements.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 18.

Section 19: Right to inspect books of Trade Union

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 19 in the official source. Statutory title: Right to inspect books of Trade Union.

Finin2min clause-by-clause decode

1. Test 1
2. Members and office-bearers have inspection rights over account books and the member register subject to the union rules and Code.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 19: right to inspect books of trade union.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 19.

Section 20: Rights of minor to membership of Trade Union

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 20 in the official source. Statutory title: Rights of minor to membership of Trade Union.

Finin2min clause-by-clause decode

1. Test 1
2. A person who has attained fourteen years may be a union member, subject to union rules; office-bearing eligibility is governed separately.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 20: rights of minor to membership of trade union.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 20.

Section 21: Disqualification of office-bearers of Trade Unions

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 21 in the official source. Statutory title: Disqualification of office-bearers of Trade Unions.

Finin2min clause-by-clause decode

1. Test 1
2. Disqualifications include the statutory age and conviction criteria; maintain declarations and periodic eligibility checks for office-bearers.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 21: disqualification of office-bearers of trade unions.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 21.

Section 22: Adjudication of disputes of Trade Unions

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 22 in the official source. Statutory title: Adjudication of disputes of Trade Unions.

Finin2min clause-by-clause decode

1. Test 1
2. Trade Union disputes specified by the section are adjudicated by the Tribunal on the prescribed application route.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 22: adjudication of disputes of trade unions.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 22.

Section 23: Proportion of office-bearers to be connected with industry

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 23 in the official source. Statutory title: Proportion of office-bearers to be connected with industry.

Finin2min clause-by-clause decode

1. Test 1
2. The required proportion of office-bearers must be actually engaged or employed in the connected industry, subject to the organised/unorganised-sector rules and exemptions.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 23: proportion of office-bearers to be connected with industry.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 23.

Section 24: Change of name, amalgamation, notice of change and its effect

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 24 in the official source. Statutory title: Change of name, amalgamation, notice of change and its effect.

Finin2min clause-by-clause decode

1. Test 1
2. Change of name and amalgamation require member consent thresholds, notices and Registrar filings; the transaction does not automatically dissolve legal rights or liabilities.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 24: change of name, amalgamation, notice of change and its effect.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 24.

Section 25: Dissolution

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 25 in the official source. Statutory title: Dissolution.

Finin2min clause-by-clause decode

1. Test 1
2. Dissolution must be notified and funds distributed under the registered rules or Registrar process.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 25: dissolution.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 25.

Section 26: Annual returns

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 26 in the official source. Statutory title: Annual returns.

Finin2min clause-by-clause decode

1. Test 1
2. Annual returns must be filed by the prescribed date in the prescribed form with audited financial and governance particulars.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 26: annual returns.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 26.

Section 27: Recognition of Trade Unions at Central and State level

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 27 in the official source. Statutory title: Recognition of Trade Unions at Central and State level.

Finin2min clause-by-clause decode

1. Test 1
2. Central and State recognition of unions/federations is separate from establishment-level negotiating recognition under section 14.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 27: recognition of trade unions at central and state level.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 27.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
9	Rule 9 — Manner of recognition of negotiating union or negotiating council	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
Industrial Employment (Standing Orders) Act, 1946	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 5 - Registrar of Trade Unions?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - Criteria for registration?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - Provisions to be contained in constitution or rules of Trade Union?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - Application for registration, alteration of name and procedure thereof?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 9 - Registration of Trade Union and cancellation thereof?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 10 - Appeal against non-registration or cancellation of registration?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 11 - Communication to Trade Union and change in its registration particulars?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 12 - Incorporation of a registered Trade Union?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter IV - Standing orders

This chapter turns standing orders into an operational control file. It covers Application of this Chapter, Making of model standing orders by Central Government and temporary application, Preparation of draft standing orders by employer and procedure for certification, Certifying officers and appellate authority to have powers of civil court; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.

Main obligations / rights

- Section 28: Application of this Chapter
- Section 29: Making of model standing orders by Central Government and temporary application
- Section 30: Preparation of draft standing orders by employer and procedure for certification
- Section 31: Certifying officers and appellate authority to have powers of civil court
- Section 32: Appeals

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Register
- Notice
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: failure to certify, communicate or consistently apply standing orders.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for standing orders, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter IV - Standing orders

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Sections: 28-39

Central Rules mapped: 9

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Standing orders

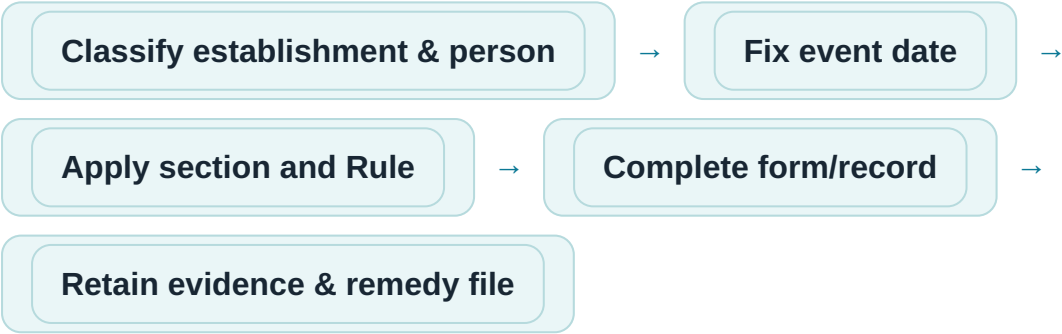


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 28: Application of this Chapter

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 28 in the official source. Statutory title: Application of this Chapter.

Finin2min clause-by-clause decode

1. Test 1
2. Chapter IV applies to an industrial establishment with three hundred or more workers employed, or employed on any day in the preceding twelve months, unless a different number is notified.
3. Test 2
4. Count establishment coverage consistently, including relevant units and worker categories.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 28: application of this chapter.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 28.

Section 29: Making of model standing orders by Central Government and temporary application

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 29 in the official source. Statutory title: Making of model standing orders by Central Government and temporary application.

Finin2min clause-by-clause decode

1. Test 1
2. The Central Government issues model standing orders for matters in the First Schedule.
3. Test 2
4. Until certified standing orders operate, model standing orders apply in the manner stated by the Code.
5. Test 3
6. The 2026 Model Standing Orders contain separate schedules for mining, manufacturing and service sectors.
7. Implementation control
8. Trigger
9. Document the fact pattern that activates section 29: making of model standing orders by central government and temporary application.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 10: Rule 10 — Model Standing Orders

extracted from the official English notification

10. Model Standing Orders. - The Model Standing Orders for the purposes of the Code in respect of industrial establishments in mine sector, manufacturing sector and service sector shall be those set out under the Model Standing Orders, 2026.

Forwarding of information to certifying officer.— (1) In case the employer adopts the Model Standing Orders of the Central Government referred to in section 29 of the Code with respect to matters relevant to his industrial establishment or undertaking, the employer shall inform the concerned certifying officer electronically or in person or by speed post, the specific date from which the provisions of the Model Standing Orders have been adopted.

(2) The Model Standing Order adopted under sub-rule (1) shall apply to the industrial establishment and to all its units.

(3) On receipt of information under sub-rule (1), the certifying officer shall enter the details of the industrial establishment which has adopted the Model Standing Order in the register specified in rule 17.

(4) Where the certifying officer observes that the industrial establishment, which has informed adoption of Model Standing Orders is engaged in activities other than for which Model Standing Orders have been adopted, he may, within a period of thirty days from such receipt of information of Model Standing Orders so adopted, direct such employer to include or adopt certain provisions which are relevant to his industrial establishment and indicate those relevant provisions to comply the same within a period of thirty days from the date of the receipt of such direction and send a compliance report in respect of those provisions only which the certifying officer has so directed to get included.

(5) If no observation is made by the certifying officer within a period of thirty days of the receipt of the information specified in sub-rule (1), the Model Standing Order shall be deemed to have been certified by the certifying officer.

(6) The provisions of the Model Standing Orders adopted in accordance with the provisions of these rules shall come in force with effect from the date specified in sub-rule (1).

(7) The certifying officer shall not raise any observation, if the industrial establishment is engaged in

activities which
are wholly covered by the activities of the industrial establishment to which the standing orders apply.

Code concordance

Primary operative section

Section 29

Making of model standing orders by Central Government and temporary application

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

[← Previous](#)

[Next →](#)

Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 10 | Official source: section 29.

Section 30: Preparation of draft standing orders by employer and procedure for certification

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 30 in the official source. Statutory title: Preparation of draft standing orders by employer and procedure for certification.

Finin2min clause-by-clause decode

1. Test 1
2. An employer within coverage must prepare draft standing orders within six months from commencement, consult the union/negotiating body and submit them to the certifying officer.
3. Test 2
4. Adoption of the relevant model standing orders is deemed certification, subject to notice to and observations of the certifying officer.
5. Test 3
6. The draft must cover every applicable First Schedule matter; certification procedure, objections, hearing, authentication and deemed certification are controlled by this section and Rules 11 to 14.
7. Implementation control
8. Trigger
9. Document the fact pattern that activates section 30: preparation of draft standing orders by employer and procedure for certification.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 11: Rule 11 — Choosing of representatives of workers for issuing notice where there is no Trade Union

extracted from the official English notification

11. Choosing of representatives of workers for issuing notice where there is no Trade Union.— (1) Where there is

no Trade Union in the industrial establishment or undertaking, the certifying officer shall call a meeting of the workers

to choose their representatives, to whom shall, upon their being chosen, issue notice along with a copy of the standing

order or modification, as the case may be, in the language spoken and understood by the majority of the workers,

requiring comments or suggestions, if any, which the workers may desire to make to the draft standing orders to be

submitted within fifteen days from the date of receipt of such notice.

(2) The Trade Union or negotiating union or constituent of negotiating council shall be given a copy of the draft

standing orders or modification, as the case may be, in the language spoken and understood by the majority of the

workers, for seeking their comments or suggestions, if any, within fifteen days from the date of the receipt of the notice

in this rule.

Code concordance

Primary operative section

Section 30

Preparation of draft standing orders by employer and procedure for certification

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 12: Rule 12 — Authentication of certified standing order

extracted from the official English notification

12. Authentication of certified standing order.— The certified standing orders or the modifications in the standing orders shall be authenticated by the certifying officer and shall be sent electronically and a hard copy thereof by speed post, within seven days from the date of such authentication to the employer and all the registered Trade Unions or chosen representative of workers:

Provided that there shall not be any requirement of authentication under this rule in cases of deemed

certification under sub-section (3) of section 30 of the Code and in cases where the employer has certified adoption of Model Standing Orders.

Code concordance

Primary operative section

Section 30

Preparation of draft standing orders by employer and procedure for certification

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 13: Rule 13 — Statement to accompany draft standing orders

extracted from the official English notification

13. Statement to accompany draft standing orders.- (1) The draft standing order shall be accompanied with a statement containing, the name of the industrial establishment or undertaking concerned, address, e-mail address,

contact number and the strength and details of workers employed therein including particulars of Trade Unions, if any, to which such workers belong.

(2) The draft modification in an existing standing order shall be accompanied with a statement containing the particulars of such standing order which is proposed to be modified along with a tabular statement containing details of each of the provision of that standing order in force and the proposed modification therein and reasons therefor.

(3) The statement referred to in sub-rules (1) and (2) shall be signed by a person authorised by the industrial establishment or undertaking.

(4) The Model Standing Orders, if modified, shall also apply to all the units of the industrial establishment or undertaking.

Code concordance

Primary operative section

Section 30

Preparation of draft standing orders by employer and procedure for certification

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 14: Rule 14 — Conditions for submission of draft standing orders in similar establishment

extracted from the official English notification

14. Conditions for submission of draft standing orders in similar establishment.— In case of group of employers engaged in similar industrial establishments, they may, after consultation with the concerned Trade Union, submit a joint draft of standing order under section 30 of the Code and the provisions of these rules shall apply:

Provided that the joint draft of standing orders, in cases of group of employers engaged in similar industrial establishments, shall be drafted and submitted to the Additional Chief Labour Commissioner (Central), who shall, in consultation with the concerned certifying officers, certify such joint draft standing orders, after recording reasons therefor:

Provided further that the certifying officer shall give notice to the concerned parties and provide reasonable opportunity of being heard before certifying the standing orders.

Code concordance

Primary operative section

Section 30

Preparation of draft standing orders by employer and procedure for certification

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 11, Rule 12, Rule 13, Rule 14 | Official source: section 30.

Section 31: Certifying officers and appellate authority to have powers of civil court

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 31 in the official source. Statutory title: Certifying officers and appellate authority to have powers of civil court.

Finin2min clause-by-clause decode

1. Test 1
2. Certifying officers and appellate authorities have specified civil-court powers for evidence, oaths, attendance and document production.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 31: certifying officers and appellate authority to have powers of civil court.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 31.

Section 32: Appeals

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 32 in the official source. Statutory title: Appeals.

Finin2min clause-by-clause decode

1. Test 1
2. A statutory appeal lies within sixty days from receipt of the certifying officer's order; Rule 15 governs disposal and the notified appellate authority must be used.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 32: appeals.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 15: Rule 15 — Disposal of appeal

extracted from the official English notification

15. Disposal of appeal.— (1) An employer or Trade Union or the negotiating union or negotiating council, or where there is no negotiating union or negotiating council in an industrial establishment or undertaking, any union or such representative body of the workers of the industrial establishment or undertaking, may prefer an appeal against the order of the certifying officer made under sub-section (5) of section 30 of the Code within sixty days of the receipt of such order, and for that purpose draw up a memorandum of appeal in a tabular form stating therein the provisions of the standing orders which are required to be altered or modified or deleted or added along with the reasons therefor, and file it electronically or in person with the appellate authority.

(2) The appellate authority shall fix a date for the hearing of the appeal and direct notice thereof to be given, —

(a) where the appeal is filed by the employer, to Trade Union or the negotiating union or negotiating council, as the

case may be, or where there is no negotiating union or negotiating council in an industrial establishment or

undertaking, any union or such representative body of the workers of the industrial establishment or undertaking;

(b) where the appeal is filed by a Trade Union or the negotiating union or negotiating council, to the employer and

the negotiating union or the negotiating council or all other Trade Unions of the workers of the industrial

establishment, as the case may be, or where there is no negotiating union or negotiating council in an industrial

establishment or undertaking, any union or such representative body of the workers of the industrial establishment

or undertaking; and

(c) where the appeal is filed by a representative body of the workers, to the employer and other Trade Unions of

the workers of the industrial establishment, or where there is no trade union of the workers in an industrial

establishment or undertaking, any other worker who joins as a party to the appeal.

(3) The appellant shall furnish each of the respondents with a copy of the memorandum of appeal referred to in sub-rule

(1).

(4) The appellate authority may, at any stage of the proceeding call for any evidence, if it considers necessary for the

disposal of the appeal.

(5) On the date fixed under sub-rule (2) for the hearing of the appeal, the appellate authority shall take such evidence as

it considers relevant, if produced, and after hearing the parties, dispose of the appeal.

Code concordance

Primary operative section

Section 32

Appeals

Other Code provisions expressly referred to in the rule text

Section 30

Preparation of draft standing orders by employer and procedure for certification

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 15 | Official source: section 32.

Section 33: Date of operation of standing orders and its availability

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 33 in the official source. Statutory title: Date of operation of standing orders and its availability.

Finin2min clause-by-clause decode

1. Test 1
2. Absent an appeal, certified standing orders operate after thirty days from authenticated copies; after appeal, the Code specifies a seven-day period from communication of the appellate order.
3. Test 2
4. The employer must make the final text available in the prescribed language and manner.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 33: date of operation of standing orders and its availability.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 16: Rule 16 — Serving of order and text of standing orders

extracted from the official English notification

16. Serving of order and text of standing orders. - (1) The order of the appellate authority shall be served electronically or otherwise within three days of the disposal of appeal to the employer or Trade Union or the negotiating

union or negotiating council or any union or representative body of the workers, as the case may be, by whom the appeal has been filed.

(2) The text of the standing orders as finally certified or deemed to have been certified or adopted model standing orders under this Chapter, shall be maintained by the employer in Hindi, English and local language.

(3) The certified standing orders shall be displayed in legible manner by the employer on the special board to be maintained for the purpose at the entrance or near the entrance of the industrial establishment through which majority of workers enter and may also be posted on the designated portal/website, if any, of such industrial establishment.

Code concordance

Primary operative section

Section 33

Date of operation of standing orders and its availability

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 16 | Official source: section 33.

Section 34: Register of standing orders

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 34 in the official source. Statutory title: Register of standing orders.

Finin2min clause-by-clause decode

1. Test 1
2. The certifying officer maintains the register and supplies copies on the prescribed fee; Rule 17 provides the register architecture.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 34: register of standing orders.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 17: Rule 17 — Register of standing orders

extracted from the official English notification

17. Register of standing orders.— (1) The certifying officer shall maintain electronically, a register in Form-III of

all finally certified standing orders or deemed to have been certified or adopted Model Standing Orders, of all the

concerned industrial establishments, which shall contain details of –

- (a) the unique number assigned to each standing order;
- (b) the name of industrial establishment;
- (c) the nature of industrial establishment;
- (d) the date of certification or deemed certification or date of adoption of Model Standing Orders

by each

establishment or undertaking;

- (e) the areas of operation of the industrial establishment; and

(f) such other details as may be relevant and helpful in retrieving the standing orders and create a data base

of such of all standing orders.

(2) The certifying officer shall furnish a copy of the certified standing orders or deemed certified standing orders

referred to in sub-rule (1) to any person applying therefor, on payment of two rupees per page of the certified standing

orders or deemed certified standing orders, as the case may be.

(3) The payment of fee for getting certified standing orders may also be made electronically.

Code concordance

Primary operative section

Section 34

Register of standing orders

Forms and records

Form III

See Rule 17

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 17 | Official source: section 34.

Section 35: Duration and modification of standing orders

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 35 in the official source. Statutory title: Duration and modification of standing orders.

Finin2min clause-by-clause decode

1. Test 1
2. Certified standing orders generally cannot be modified for six months unless the parties agree; later modification follows the certification route.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 35: duration and modification of standing orders.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 18: Rule 18 — Application for modification of standing orders

extracted from the official English notification

18. Application for modification of standing orders.— (1) The application for modification of existing standing orders shall be submitted electronically or in person or by speed post.

(2) The application specified in sub-rule (1) shall contain the particulars of such standing orders which are proposed to be modified along with a tabular statement containing details of each of the relevant provisions of standing order in force and proposed modifications therein, reasons thereof and the details of registered Trade Unions operating therein.

(3) The statement mentioned in sub-rule (2) shall be signed by a person authorised by the industrial establishment or undertaking or workers or a Trade Union or other representative body of the workers, as the case may be, who has submitted such application for modification.

CHAPTER V

NOTICE OF CHANGE

Code concordance

Primary operative section

Section 35

Duration and modification of standing orders

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 18 | Official source: section 35.

Section 36: Oral evidence in contradiction of standing orders not admissible

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 36 in the official source. Statutory title: Oral evidence in contradiction of standing orders not admissible.

Finin2min clause-by-clause decode

1. Test 1
2. Oral evidence cannot be used to add to, vary or contradict finally certified standing orders.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 36: oral evidence in contradiction of standing orders not admissible.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 36.

Section 37: Interpretation, etc., of standing orders

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 37 in the official source. Statutory title: Interpretation, etc., of standing orders.

Finin2min clause-by-clause decode

1. Test 1
2. Questions about application or interpretation of certified standing orders are decided through the statutory Tribunal route.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 37: interpretation, etc., of standing orders.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 37.

Section 38: Time limit for completing disciplinary proceedings and liability to pay subsistence allowance

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 38 in the official source. Statutory title: Time limit for completing disciplinary proceedings and liability to pay subsistence allowance.

Finin2min clause-by-clause decode

1. Test 1
2. Disciplinary investigation and enquiry should ordinarily be completed within ninety days.
3. Test 2
4. Subsistence allowance is fifty per cent of last-drawn wages for the first ninety days and seventy-five per cent thereafter where delay is not attributable to the worker.
5. Test 3
6. Standing orders, natural justice and the proposed-penalty process must operate together.
7. Implementation control
8. Trigger
9. Document the fact pattern that activates section 38: time limit for completing disciplinary proceedings and liability to pay subsistence allowance.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 38.

Section 39: Power to exempt

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 39 in the official source. Statutory title: Power to exempt.

Finin2min clause-by-clause decode

1. Test 1
2. The provision governs power to exempt under the standing-order certification and service-rule framework.
3. Test 2
4. Test the three-hundred-worker coverage threshold, appropriate Government, applicable model order, certified text and effective date.
5. Test 3
6. Align appointment terms, HR policies, disciplinary action and employee communications with the final standing orders; contradictory oral practice is unsafe.
7. Test 4
8. Preserve drafts, consultation minutes, filing receipt, objections, hearing record, authenticated order, display proof and modification history.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 39.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
10	Rule 10 — Model Standing Orders	Exact Gazette extract embedded
11	Rule 11 — Choosing of representatives of workers for issuing notice where there is no Trade Union	Exact Gazette extract embedded
12	Rule 12 — Authentication of certified standing order	Exact Gazette extract embedded
13	Rule 13 — Statement to accompany draft standing orders	Exact Gazette extract embedded
14	Rule 14 — Conditions for submission of draft standing orders in similar establishment	Exact Gazette extract embedded
15	Rule 15 — Disposal of appeal	Exact Gazette extract embedded
16	Rule 16 — Serving of order and text of standing orders	Exact Gazette extract embedded
17	Rule 17 — Register of standing orders	Exact Gazette extract embedded
18	Rule 18 — Application for modification of standing orders	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action

Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Employment (Standing Orders) Act, 1946	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 28 - Application of this Chapter?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 29 - Making of model standing orders by Central Government and temporary application?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 30 - Preparation of draft standing orders by employer and procedure for certification?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 31 - Certifying officers and appellate authority to have powers of civil court?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 32 - Appeals?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 33 - Date of operation of standing orders and its availability?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 34 - Register of standing orders?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 35 - Duration and modification of standing orders?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter V - Notice of change

This chapter turns notice of change into an operational control file. It covers Notice of change, Power of appropriate Government to exempt; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.

Main obligations / rights

- Section 40: Notice of change
- Section 41: Power of appropriate Government to exempt

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Notice
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for notice of change, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter V - Notice of change

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

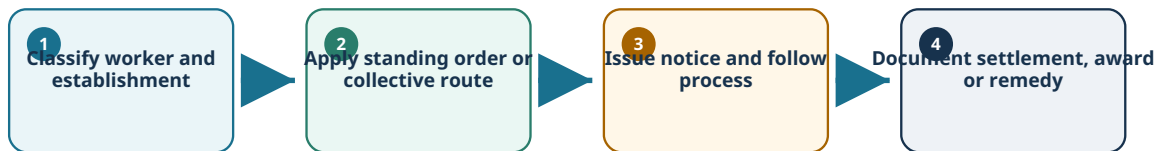
Sections: 40-41

Central Rules mapped: 1

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Notice of change

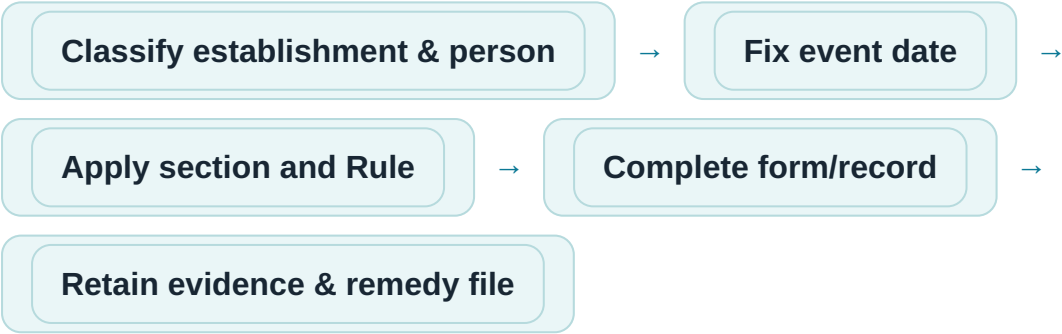


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 40: Notice of change

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 40 in the official source. Statutory title: Notice of change.

Finin2min clause-by-clause decode

1. Test 1
2. A change to a Third Schedule service condition generally requires twenty-one days' notice in the prescribed manner before effect.
3. Test 2
4. The section contains exceptions for settlements, awards, Government orders, emergent shift changes and other stated cases.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 40: notice of change.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 19: Rule 19 — Notice for change

extracted from the official English notification

19. Notice for change.— (1) Any employer intending to effect any change in the conditions of service applicable to any worker in respect of any matter specified in the Third Schedule to the Code, shall give notice in Form-IV electronically or by speed post or in person, to such workers likely to be affected by such change and shall also upload such notice on the designated portal, if any, of the industrial establishment.

(2) The notice mentioned in sub-rule (1) shall be displayed conspicuously by the employer on the notice board or on the electronic notice board at the main entrance of the industrial establishment:

Provided that when there is a registered Trade Union or registered Trade Unions or a negotiating union or negotiating council relating to the concerned industrial establishment, a copy of such notice shall also be served in the

manner specified in sub-rule (1) on the secretary of such Trade Union or each of the secretaries of such Trade Unions, or secretary of the negotiating union or constituent of negotiating council, as the case may be.

CHAPTER VI

VOLUNTARY REFERENCE OF DISPUTES TO ARBITRATION

Code concordance

Primary operative section

Section 40

Notice of change

Forms and records

Form IV

See Rule 19

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 19 | Official source: section 40.

Section 41: Power of appropriate Government to exempt

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 41 in the official source. Statutory title: Power of appropriate Government to exempt.

Finin2min clause-by-clause decode

1. Test 1
2. The provision creates the legal rule for power of appropriate government to exempt.
3. Test 2
4. Identify the actor, trigger, appropriate Government, prescribed manner and effective date before implementation.
5. Test 3
6. Keep contemporaneous approvals, notices, registers, filings, acknowledgements and decision evidence.
7. Test 4
8. Use the linked rules, notification and remedy route; unresolved classification or jurisdiction questions require professional review.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 41.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
19	Rule 19 — Notice for change	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Employment (Standing Orders) Act, 1946	

Predecessor law	Transition control
	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 40 - Notice of change?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 41 - Power of appropriate Government to exempt?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VI - Voluntary arbitration

This chapter turns voluntary arbitration into an operational control file. It covers Voluntary reference of disputes to arbitration; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.	Main obligations / rights • Section 42: Voluntary reference of disputes to arbitration
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.	Employee / worker remedy the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for voluntary arbitration, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter VI - Voluntary arbitration

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

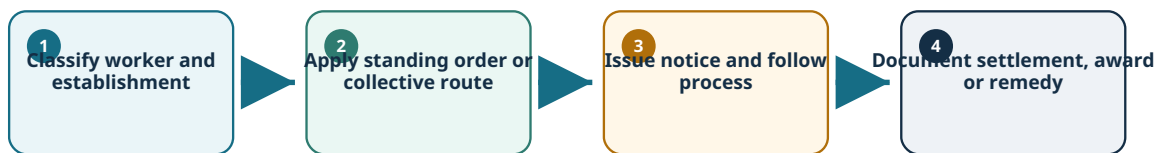
Sections: 42-42

Central Rules mapped: 3

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Voluntary arbitration

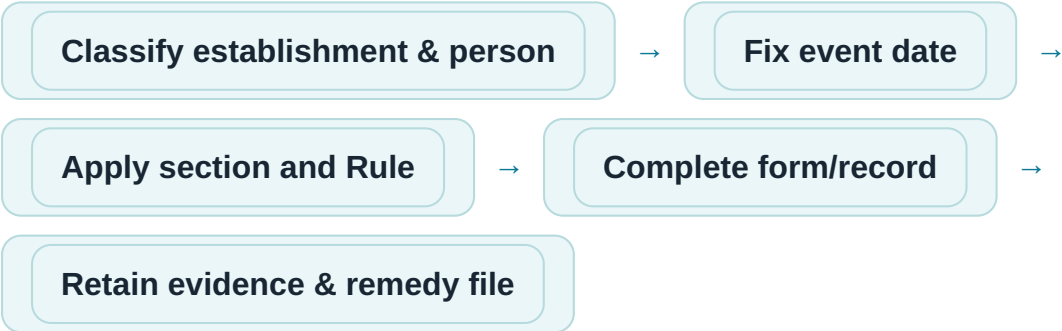


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 42: Voluntary reference of disputes to arbitration

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 42 in the official source. Statutory title: Voluntary reference of disputes to arbitration.

Finin2min clause-by-clause decode

1. Test 1
2. A present or apprehended industrial dispute may be referred by written agreement to arbitration before reference to a Tribunal.
3. Test 2
4. The agreement, worker representation, Government notification and award process must follow Rules 20 to 22.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 42: voluntary reference of disputes to arbitration.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 20: Rule 20 — Form of arbitration agreement and manner of signing by parties

extracted from the official English notification

20. Form of arbitration agreement and manner of signing by parties — (1) The employer and workers may agree

to refer any industrial dispute to arbitration by entering into an arbitration agreement in Form- V.

(2) The arbitration agreement referred to in sub-rule (1) shall be signed by the parties to the said agreement and it shall be accompanied by the consent, either in writing or electronically, of arbitrator or arbitrators.

(3) The arbitration agreement referred to in sub-rule (1) shall be signed, -

(i) in case of an employer, by the employer himself, or when the employer is an incorporated company

or other body corporate, by the agent, manager or other officer of the company or corporation authorised for such purpose;

(ii) in the case of workers, by the officer of the registered Trade Union authorised in this behalf or by five

representatives of the workers duly authorised in this behalf at a meeting of the concerned workers held for such purpose; and

(iii) in the case of an individual worker, by such worker himself or by an officer of the registered Trade Union,

of which the worker is a member, or by another worker in the same establishment duly authorised by him in this behalf.

Explanation.— For the purposes of this rule, the term “officer”,—

(a) in case of an association of the employers, means any officer of such association of the employers

authorised for such purpose; and

(b) in case of a registered Trade Union, means any of the following officers of such Trade Union authorised

for such purpose, namely:—

(i) the President; or

(ii) the Vice-President; or

(iii) the Secretary (including the General Secretary); or

(iv) a Joint Secretary; or

(v) any other officer of such Trade Union authorised in this behalf by the President and

Secretary of

such Trade Union.

Code concordance

Primary operative section

Section 42

Voluntary reference of disputes to arbitration

Forms and records

Form V

See Rule 20

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 21: Rule 21 — Issuing of notification

extracted from the official English notification

21. Issuing of notification.- Where an industrial dispute has been referred to arbitration and the Central Government is satisfied that the persons making the reference represent the majority of each party, it shall issue a notification in this behalf and upload it on the website of the Ministry of Labour and Employment for the information of the employers and workers who are not parties to the arbitration agreement but are concerned in the dispute so that they may present their case before the arbitrator or arbitrators appointed for such purpose.

Code concordance

Primary operative section

Section 42

Voluntary reference of disputes to arbitration

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 22: Rule 22 — Choosing of representatives of workers where there is no Trade Union

extracted from the official English notification

22. Choosing of representatives of workers where there is no Trade Union.— Where there is no Trade Union to

present the case before the arbitrator or arbitrators, the representative of workers shall be chosen by a resolution passed

by the majority of concerned workers in Form- VI authorising to represent the case and the workers shall be bound by

the acts of their representatives who have been so chosen to represent before the arbitrator or arbitrators, as the case

may be.

CHAPTER VII

MECHANISM FOR RESOLUTION OF INDUSTRIAL DISPUTES

Code concordance

Primary operative section

Section 42

Voluntary reference of disputes to arbitration

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

[← Previous](#)

[Next →](#)

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 20, Rule 21, Rule 22 | Official source: section 42.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
20	Rule 20 — Form of arbitration agreement and manner of signing by parties	Exact Gazette extract embedded
21	Rule 21 — Issuing of notification	Exact Gazette extract embedded
22	Rule 22 — Choosing of representatives of workers where there is no Trade Union	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Employment (Standing Orders) Act, 1946	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 42 - Voluntary reference of disputes to arbitration?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VII - Industrial dispute resolution

This chapter turns industrial dispute resolution into an operational control file. It covers Conciliation officers, Industrial Tribunal, Finality of constitution of Tribunal, National Industrial Tribunal; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.

Main obligations / rights

- Section 43: Conciliation officers
- Section 44: Industrial Tribunal
- Section 45: Finality of constitution of Tribunal
- Section 46: National Industrial Tribunal
- Section 47: Decision of Tribunal or National Industrial Tribunal

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for industrial dispute resolution, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter VII - Industrial dispute resolution

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Sections: 43-61

Central Rules mapped: 6

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Industrial dispute resolution

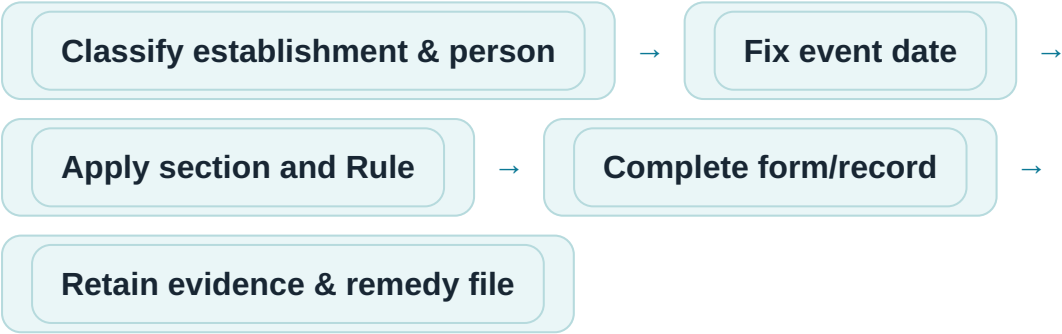


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 43: Conciliation officers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 43 in the official source. Statutory title: Conciliation officers.

Finin2min clause-by-clause decode

1. Test 1
2. The appropriate Government appoints conciliation officers for specified areas or industries; a 2026 notification identifies Central-sphere officers and jurisdiction.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 43: conciliation officers.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 43.

Section 44: Industrial Tribunal

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 44 in the official source. Statutory title: Industrial Tribunal.

Finin2min clause-by-clause decode

1. Test 1
2. Industrial Tribunals have Judicial and Administrative Members; bench composition depends on the nature of the proceeding.
3. Test 2
4. Tribunal constitution and bench allocation arise from the Code and appointment notifications; procedural powers are primarily in section 49. Do not confuse the recovery, strike or retrenchment rules with Tribunal constitution.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 44: industrial tribunal.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 44.

Section 45: Finality of constitution of Tribunal

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 45 in the official source. Statutory title: Finality of constitution of Tribunal.

Finin2min clause-by-clause decode

1. Test 1
2. The provision establishes a procedural or remedial rule for finality of constitution of tribunal.
3. Test 2
4. Classify the dispute, identify the competent forum, calculate limitation/notice periods and preserve service of every filing.
5. Test 3
6. Maintain pleadings, evidence, conciliation minutes, settlements, orders, awards and implementation proof.
7. Test 4
8. Use the appeal, recovery, enforcement or higher-court route specified by the Code; do not substitute an internal grievance process for a statutory remedy.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 45.

Section 46: National Industrial Tribunal

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 46 in the official source. Statutory title: National Industrial Tribunal.

Finin2min clause-by-clause decode

1. Test 1
2. The Central Government may constitute National Industrial Tribunals for disputes involving national importance or establishments in more than one State.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 46: national industrial tribunal.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 46.

Section 47: Decision of Tribunal or National Industrial Tribunal

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 47 in the official source. Statutory title: Decision of Tribunal or National Industrial Tribunal.

Finin2min clause-by-clause decode

1. Test 1
2. The provision establishes a procedural or remedial rule for decision of tribunal or national industrial tribunal.
3. Test 2
4. Classify the dispute, identify the competent forum, calculate limitation/notice periods and preserve service of every filing.
5. Test 3
6. Maintain pleadings, evidence, conciliation minutes, settlements, orders, awards and implementation proof.
7. Test 4
8. Use the appeal, recovery, enforcement or higher-court route specified by the Code; do not substitute an internal grievance process for a statutory remedy.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 47.

Section 48: Disqualifications for members of Tribunal and National Industrial Tribunal

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 48 in the official source. Statutory title: Disqualifications for members of Tribunal and National Industrial Tribunal.

Finin2min clause-by-clause decode

1. Test 1
2. The provision establishes a procedural or remedial rule for disqualifications for members of tribunal and national industrial tribunal.
3. Test 2
4. Classify the dispute, identify the competent forum, calculate limitation/notice periods and preserve service of every filing.
5. Test 3
6. Maintain pleadings, evidence, conciliation minutes, settlements, orders, awards and implementation proof.
7. Test 4
8. Use the appeal, recovery, enforcement or higher-court route specified by the Code; do not substitute an internal grievance process for a statutory remedy.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 48.

Section 49: Procedure and powers of arbitrator, conciliation officer, Tribunal and National Industrial Tribunal

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 49 in the official source. Statutory title: Procedure and powers of arbitrator, conciliation officer, Tribunal and National Industrial Tribunal.

Finin2min clause-by-clause decode

1. Test 1
2. Arbitrators, conciliation officers and Tribunals exercise statutory procedural powers; procedural fairness, records, evidence and representation are essential.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 49: procedure and powers of arbitrator, conciliation officer, tribunal and national industrial tribunal.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 45: Rule 45 — Expenses of witness

extracted from the official English notification

45. Expenses of witness.— Every person who attends or otherwise appears on receipt of a summon as a witness before any proceeding, shall be entitled to an allowance for the expenses on the same rates as applicable to witnesses in a civil court in the State where such enquiry, adjudication or arbitration, as the case may be, is being conducted.

Code concordance

Primary operative section

Section 49

Procedure and powers of arbitrator, conciliation officer, Tribunal and National Industrial Tribunal

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 45 | Official source: section 49.

Section 50: Powers of Tribunal and National Industrial Tribunal to give appropriate relief in case of discharge or dismissal of worker

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 50 in the official source. Statutory title: Powers of Tribunal and National Industrial Tribunal to give appropriate relief in case of discharge or dismissal of worker.

Finin2min clause-by-clause decode

1. Test 1
2. In discharge or dismissal disputes, the Tribunal/National Tribunal can set aside the action, reinstate, modify punishment or grant other relief after testing the record.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 50: powers of tribunal and national industrial tribunal to give appropriate relief in case of discharge or dismissal of worker.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 50.

Section 51: Transfer of pending cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 51 in the official source. Statutory title: Transfer of pending cases.

Finin2min clause-by-clause decode

1. Test 1
2. The provision establishes a procedural or remedial rule for transfer of pending cases.
3. Test 2
4. Classify the dispute, identify the competent forum, calculate limitation/notice periods and preserve service of every filing.
5. Test 3
6. Maintain pleadings, evidence, conciliation minutes, settlements, orders, awards and implementation proof.
7. Test 4
8. Use the appeal, recovery, enforcement or higher-court route specified by the Code; do not substitute an internal grievance process for a statutory remedy.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 51.

Section 52: Adjustment of services of presiding officers under repealed Act

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 52 in the official source. Statutory title: Adjustment of services of presiding officers under repealed Act.

Finin2min clause-by-clause decode

1. Test 1
2. The provision establishes a procedural or remedial rule for adjustment of services of presiding officers under repealed act.
3. Test 2
4. Classify the dispute, identify the competent forum, calculate limitation/notice periods and preserve service of every filing.
5. Test 3
6. Maintain pleadings, evidence, conciliation minutes, settlements, orders, awards and implementation proof.
7. Test 4
8. Use the appeal, recovery, enforcement or higher-court route specified by the Code; do not substitute an internal grievance process for a statutory remedy.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 52.

Section 53: Conciliation and adjudication of dispute

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 53 in the official source. Statutory title: Conciliation and adjudication of dispute.

Finin2min clause-by-clause decode

1. Test 1
2. Conciliation and adjudication timelines and the route for individual termination disputes must be diarised from the date of the dispute and conciliation application.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 53: conciliation and adjudication of dispute.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 23: Rule 23 — Conciliation proceedings

extracted from the official English notification

23. Conciliation proceedings — (1) Where the conciliation officer receives any—

- (a) notice of a strike or lockout given under rule 25 or rule 26; or
- (b) application in respect of an existing industrial dispute; or
- (c) information regarding apprehension of an industrial dispute,

such officer shall—

- (i) in case of clause (a), enter the details on the designated portal and hold conciliation proceedings and
inform the concerned parties the date of sitting for such purpose;
- (ii) in case of clause (b), enter the details on the designated portal and examine the application and if such
dispute pertains to the jurisdiction of State Government, transfer the application to the concerned
authority or otherwise proceed with the application and hold the conciliation in respect thereof;
and
- (iii) in case of clause (c), enter the details on the designated portal and issue fresh notice to the parties
concerned declaring his intention to commence conciliation proceedings.

(2) The employer's representative and the worker's representative shall, on receipt of the notice referred to in sub-rule

(1), submit their respective statements in respect of the said dispute in the first meeting of the conciliation proceedings.

(3) The conciliation officer shall, without delay, ascertain the facts and circumstances relating to the dispute and enquire into all matters affecting the merits and right settlement thereof and hold conciliation proceedings between the parties to the dispute and may do all such things as he thinks fit for the purpose of inducing the parties to come to a fair and amicable settlement of the dispute.

(4) If no settlement is arrived at in the conciliation proceedings referred to in sub-rule (3), the conciliation officer shall, within seven days from the date on which the conciliation proceedings are concluded, upload a report on designated portal of the Ministry of Labour and Employment and forward a copy thereof electronically or by speed post or in person to the parties to the dispute and to the Central Government.

(5) The report shall be made accessible to the parties concerned on the said designated portal by the Ministry of Labour

and Employment.

(6) If settlement of the dispute or of any of the matters in dispute is arrived at in the course of the conciliation proceedings, the conciliation officer shall, apart from submitting a report to the Central Government or an officer duly authorised in this behalf by that Government along with a memorandum of the settlements signed by the parties to the dispute, also upload such report and memorandum of settlement on the designated portal of the Ministry of Labour and Employment.

(7) All evidences before the conciliation officer, except the documentary evidence, shall be filed in the form of an affidavit and the parties to the dispute shall also file the application or, as the case may be, file reply or rejoinder thereof in the form of an affidavit.

(8) The report referred to in sub-rule (4) shall, inter alia, contain the submissions of the employer, worker or Trade Union, as the case may be, involved in the dispute and it shall also contain the efforts made by the conciliation officer to bring the parties to an amicable settlement, reasons for refusal of the parties to resolve the dispute and the conclusion arrived at by the conciliation officer.

(9) Where any dispute is not settled during the conciliation proceeding, the concerned party may make an application in Form II before the Tribunal electronically or by speed post or by speed post with value added services-Registration or POD (Proof of Delivery), within ninety days from the date of the report under sub-rule (5).

Code concordance

Primary operative section

Section 53

Conciliation and adjudication of dispute

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 23 | Official source: section 53.

Section 54: Reference to and functions of National Industrial Tribunal

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 54 in the official source. Statutory title: Reference to and functions of National Industrial Tribunal.

Finin2min clause-by-clause decode

1. Test 1
2. The provision establishes a procedural or remedial rule for reference to and functions of national industrial tribunal.
3. Test 2
4. Classify the dispute, identify the competent forum, calculate limitation/notice periods and preserve service of every filing.
5. Test 3
6. Maintain pleadings, evidence, conciliation minutes, settlements, orders, awards and implementation proof.
7. Test 4
8. Use the appeal, recovery, enforcement or higher-court route specified by the Code; do not substitute an internal grievance process for a statutory remedy.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 54.

Section 55: Form of award, its communication and commencement

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 55 in the official source. Statutory title: Form of award, its communication and commencement.

Finin2min clause-by-clause decode

1. Test 1
2. Awards must be in writing, signed and communicated; enforceability and commencement follow the Code rather than the date parties first receive an informal copy.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 55: form of award, its communication and commencement.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 55.

Section 56: Payment of full wages to worker pending proceedings in higher Courts

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 56 in the official source. Statutory title: Payment of full wages to worker pending proceedings in higher Courts.

Finin2min clause-by-clause decode

1. Test 1
2. Where reinstatement is challenged in a High Court or Supreme Court, the employer may have to pay full last-drawn wages during pendency if the statutory conditions are met.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 56: payment of full wages to worker pending proceedings in higher courts.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 56.

Section 57: Persons on whom settlements and awards are binding

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 57 in the official source. Statutory title: Persons on whom settlements and awards are binding.

Finin2min clause-by-clause decode

1. Test 1
2. A settlement outside conciliation binds its parties; a conciliation settlement and an enforceable award bind the wider statutory classes stated in the section.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 57: persons on whom settlements and awards are binding.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 57.

Section 58: Period of operation of settlements and awards

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 58 in the official source. Statutory title: Period of operation of settlements and awards.

Finin2min clause-by-clause decode

1. Test 1
2. Settlements and awards operate for their stated/statutory periods and continue until properly terminated as the section provides.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 58: period of operation of settlements and awards.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 58.

Section 59: Recovery of money due from employer

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 59 in the official source. Statutory title: Recovery of money due from employer.

Finin2min clause-by-clause decode

1. Test 1
2. Money due under a settlement, award or specified statutory source may be recovered through the appropriate Government and recovery-certificate route.
3. Test 2
4. A Central notification delegates specified recovery-certificate power to Regional Labour Commissioners.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 59: recovery of money due from employer.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 24: Rule 24 — Application for recovery of dues

extracted from the official English notification

24. Application for recovery of dues.— (1) Where any money is due from an employer to a worker or a group of workers under a settlement or an award or under the provisions of Chapter IX or Chapter X of the Code, the worker or the group of workers, as the case may be, may apply in Form -VII for the recovery of such money due:

Provided that in the case of a person authorised in writing by the worker, or in the case of the death of the worker, the assignee or heir of the deceased worker shall make the application in Form VIII.

(2) Where any worker or a group of workers is entitled to receive from the employer any money or any benefit which is capable of being computed in terms of money, the worker or the group of workers, as the case may be, may apply to the Tribunal having jurisdiction in Form IX for the determination of the amount due or, as the case may be, the amount at which such benefit should be computed and such Tribunal shall decide the application within a period not exceeding three months from the date on which the application is filed:

Provided that in the case of the death of a worker referred to in this sub-rule, the application shall be made in Form X by the assignee or heir of the deceased worker.

CHAPTER VIII

STRIKES AND LOCK-OUTS

Code concordance

Primary operative section

Section 59

Recovery of money due from employer

Forms and records

Form VII

See Rule 24

Form VIII

See Rule 24

Form IX

See Rule 24

Form X

Application Under Section 59(2) Of The Industrial Relations Code, 2020 By Assignee/

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and

timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 48: Rule 48 — Appointment of Commissioner

extracted from the official English notification

48. Appointment of Commissioner.- For the purposes of computing the money value of a benefit referred to in sub-

section (2) of section 59 of the Code, the Tribunal may appoint —

(a) person with experience in the particular industry, trade, business or field encompassing the question referred to

in sub-section (2) of the said section; or

(b) person who had been a judge of a civil court; or

(c) stipendiary magistrate; or

(d) Registrar or Secretary of a Tribunal constituted under any Central Act or a Tribunal or a National Industrial

Tribunal constituted under the Code.

Code concordance

Primary operative section

Section 59

Recovery of money due from employer

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 49: Rule 49 — Fee for Commissioner, etc

extracted from the official English notification

49. Fee for Commissioner, etc.- (1) The Tribunal shall, after consultation with the parties, estimate the probable duration of enquiry by the Commissioner referred to in rule 48 and fix the fee and other incidental expenses incurred.

(2) The Tribunal shall direct the payment of fee and other incidental expenses to the Commissioner, within specified time, by such party or parties and in such proportion, as it may deem fit.

(3) The Commissioner shall not submit his report until the receipt of deposit of fee referred to in sub-rule (2) is filed before the Tribunal:

Provided that the Tribunal may, for reasons to be recorded in writing, direct that any further sum or sums be deposited within such time or extend the time for depositing and by such parties as it may deem fit.

(4) The Tribunal may, at any time, for reasons to be recorded in writing, vary the amount of the fee.

(5) The Tribunal may direct that the fee shall be disbursed to the Commissioner in such instalments and on such date as it may deem fit.

(6) The undisbursed balance, if any, of the sum deposited under this rule shall be refunded to the respective party or parties who deposited the sum in the same proportion as that in which it was deposited.

Code concordance

Primary operative section

Section 59

Recovery of money due from employer

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 50: Rule 50 — Time for submission of report

extracted from the official English notification

50. Time for submission of report.- (1) Every order for the appointment of Commissioner shall indicate a date,

allowing sufficient time for the Commissioner to submit the report.

(2) If, for any reason the Commissioner anticipates that the date fixed for the submission of his report is likely to be

exceeded, the commissioner shall apply, before the expiry of the said date, for extension of time setting forth grounds

thereof and the Tribunal shall, after consideration, pass suitable orders on such application:

Provided that the Tribunal may, if it deems fit for sufficient cause, grant extension of time where no application

for such extension has been received from the Commissioner.

SCHEDULE

Code concordance

Primary operative section

Section 59

Recovery of money due from employer

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 24, Rule 48, Rule 49, Rule 50 | Official source: section 59.

Section 60: Commencement and conclusion of proceedings

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 60 in the official source. Statutory title: Commencement and conclusion of proceedings.

Finin2min clause-by-clause decode

1. Test 1
2. The provision establishes a procedural or remedial rule for commencement and conclusion of proceedings.
3. Test 2
4. Classify the dispute, identify the competent forum, calculate limitation/notice periods and preserve service of every filing.
5. Test 3
6. Maintain pleadings, evidence, conciliation minutes, settlements, orders, awards and implementation proof.
7. Test 4
8. Use the appeal, recovery, enforcement or higher-court route specified by the Code; do not substitute an internal grievance process for a statutory remedy.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 60.

Section 61: Certain matters to be kept confidential

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 61 in the official source. Statutory title: Certain matters to be kept confidential.

Finin2min clause-by-clause decode

1. Test 1
2. The provision establishes a procedural or remedial rule for certain matters to be kept confidential.
3. Test 2
4. Classify the dispute, identify the competent forum, calculate limitation/notice periods and preserve service of every filing.
5. Test 3
6. Maintain pleadings, evidence, conciliation minutes, settlements, orders, awards and implementation proof.
7. Test 4
8. Use the appeal, recovery, enforcement or higher-court route specified by the Code; do not substitute an internal grievance process for a statutory remedy.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 61.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
45	Rule 45 — Expenses of witness	Exact Gazette extract embedded
23	Rule 23 — Conciliation proceedings	Exact Gazette extract embedded
24	Rule 24 — Application for recovery of dues	Exact Gazette extract embedded
48	Rule 48 — Appointment of Commissioner	Exact Gazette extract embedded
49	Rule 49 — Fee for Commissioner, etc	Exact Gazette extract embedded
50	Rule 50 — Time for submission of report	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Employment (Standing Orders) Act, 1946	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 43 - Conciliation officers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 44 - Industrial Tribunal?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 45 - Finality of constitution of Tribunal?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 46 - National Industrial Tribunal?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 47 - Decision of Tribunal or National Industrial Tribunal?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 48 - Disqualifications for members of Tribunal and National Industrial Tribunal?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 49 - Procedure and powers of arbitrator, conciliation officer, Tribunal and National Industrial Tribunal?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 50 - Powers of Tribunal and National Industrial Tribunal to give appropriate relief in case of discharge or dismissal of worker?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VIII - Strikes and lock-outs

This chapter turns strikes and lock-outs into an operational control file. It covers Prohibition of strikes and lock-outs, Illegal strikes and lock-outs, Prohibition of financial aid to illegal strikes or lock-outs; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.	Main obligations / rights • Section 62: Prohibition of strikes and lock-outs • Section 63: Illegal strikes and lock-outs • Section 64: Prohibition of financial aid to illegal strikes or lock-outs
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Notice • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: incorrect notice, prohibited-period or disciplinary-response handling.	Employee / worker remedy clarity on notice/prohibited periods, protection against unlawful retaliation and access to dispute-resolution forums. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for strikes and lock-outs, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter VIII - Strikes and lock-outs

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

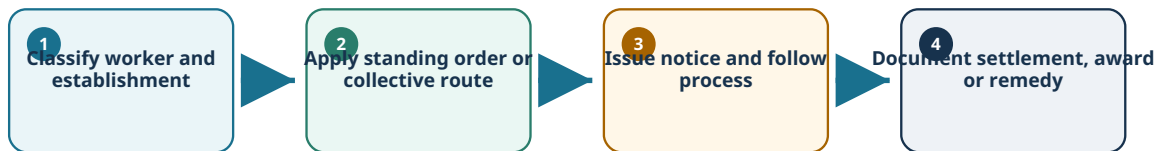
Sections: 62-64

Central Rules mapped: 2

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Strikes and lock-outs

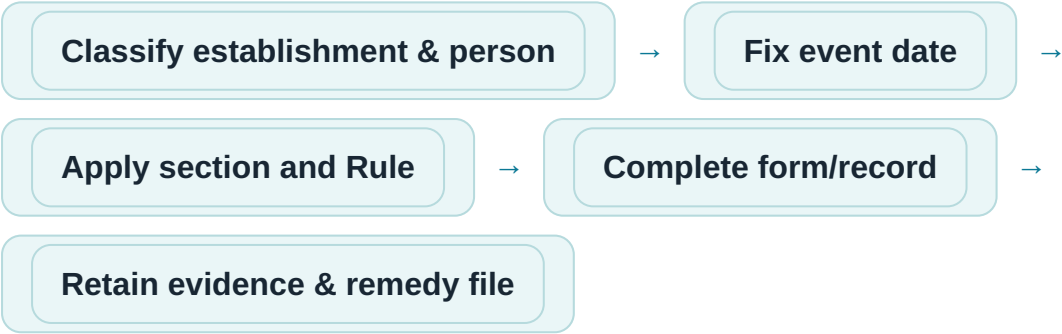


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 62: Prohibition of strikes and lock-outs

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 62 in the official source. Statutory title: Prohibition of strikes and lock-outs.

Finin2min clause-by-clause decode

1. Test 1
2. No worker may strike, and no employer may lock out, without notice within sixty days before the action and within fourteen days of giving notice.
3. Test 2
4. The Code also prohibits action before the date stated in notice and during specified conciliation, Tribunal, arbitration, settlement and award periods.
5. Test 3
6. Rules 25 and 26 prescribe strike and lock-out notices, recipients, service and reporting through Forms XI and XII.
7. Implementation control
8. Trigger
9. Document the fact pattern that activates section 62: prohibition of strikes and lock-outs.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 25: Rule 25 — Notice of strike, person or persons to whom notice be given and manner of giving such notice

extracted from the official English notification

25. Notice of strike, person or persons to whom notice be given and manner of giving such notice.— (1)

The notice

of strike referred to in sub-section (1) of section 62 of the Code shall be given in Form-XI, to the employer of an

industrial establishment , which shall be duly signed by the Secretary of the concerned registered Trade Union or where

there is no registered Trade Union, by five elected representatives of the workers giving the notice relating to the

concerned industrial establishment, endorsing the copy thereof electronically or by speed post to the concerned

conciliation officer, Chief Labour Commissioner (Central) and the Secretary, Ministry of Labour and Employment.

(2) The date of receipt of the notice referred to in sub-rule (1) shall be the date of receiving the notice for the purposes

of clause (a) of sub-section (1) of section 62 of the Code.

(3) If the employer of an industrial establishment receives any notice of strike from any person employed, then the

employer shall, within five days from the date of receiving of such notice, intimate the same electronically to the

concerned conciliation officer and Chief Labour Commissioner (Central).

Code concordance

Primary operative section

Section 62

Prohibition of strikes and lock-outs

Forms and records

Form XI

See Rule 25

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

[← Previous](#)

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Central Rule 26: Rule 26 — Notice of lock-out and authority

extracted from the official English notification

26. Notice of lock-out and authority.— (1) The notice of lock-out referred to in sub-section (2) of section 62 shall be given in Form-XII by the employer of an industrial establishment to the Secretary of every registered Trade Union relating to such industrial establishment by speed post or electronically, endorsing a copy thereof to the concerned conciliation officer, Chief Labour Commissioner (Central) and the Secretary, Ministry of Labour and Employment electronically.

(2) The notice referred to in sub-rule (1) shall be displayed conspicuously by the employer on the notice board or on electronic board at the main entrance to the industrial establishment and a copy of the said notice may also be posted on the designated portal, if any, of such industrial establishment and the date of receipt of such notice by the conciliation officer shall be the date of receiving the notice for the purposes of clause (a) of sub-rule (1) of rule 23.

(3) If the employer gives to any person employed by him a notice of lock-out, he shall, within five days from the date of such notice, inform electronically the same to the concerned conciliation officer and the Chief Labour Commissioner (Central).

CHAPTER IX

LAY-OFF, RETRENCHMENT AND CLOSURE

Code concordance

Primary operative section

Section 62

Prohibition of strikes and lock-outs

Forms and records

Form XII

See Rule 26

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or

penalty exposure.

← Previous

Next →

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 25, Rule 26 | Official source: section 62.

Section 63: Illegal strikes and lock-outs

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 63 in the official source. Statutory title: Illegal strikes and lock-outs.

Finin2min clause-by-clause decode

1. Test 1
2. A strike or lock-out is illegal when commenced or continued contrary to section 62 or an applicable prohibition/order, subject to the statutory continuation rules.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 63: illegal strikes and lock-outs.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 63.

Section 64: Prohibition of financial aid to illegal strikes or lock-outs

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 64 in the official source. Statutory title: Prohibition of financial aid to illegal strikes or lock-outs.

Finin2min clause-by-clause decode

1. Test 1
2. Knowingly providing financial aid in direct furtherance of an illegal strike or lock-out is prohibited.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 64: prohibition of financial aid to illegal strikes or lock-outs.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 64.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
25	Rule 25 — Notice of strike, person or persons to whom notice be given and manner of giving such notice	Exact Gazette extract embedded
26	Rule 26 — Notice of lock-out and authority	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	

Predecessor law	Transition control
	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Employment (Standing Orders) Act, 1946	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 62 - Prohibition of strikes and lock-outs?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 63 - Illegal strikes and lock-outs?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 64 - Prohibition of financial aid to illegal strikes or lock-outs?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter IX - Lay-off, retrenchment and closure

This chapter turns lay-off, retrenchment and closure into an operational control file. It covers Application of sections 67 to 69, Definition of continuous service, Rights of workers laid-off for compensation, etc, Duty of an employer to maintain muster rolls of workers; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.	Main obligations / rights • Section 65: Application of sections 67 to 69 • Section 66: Definition of continuous service • Section 67: Rights of workers laid-off for compensation, etc • Section 68: Duty of an employer to maintain muster rolls of workers • Section 69: Workers not entitled for compensation in certain cases
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Notice • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: incorrect threshold, notice, compensation, permission or seniority procedure.	Employee / worker remedy notice, compensation, re-employment preference and challenge before the competent forum where conditions are breached. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for lay-off, retrenchment and closure, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter IX - Lay-off, retrenchment and closure

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

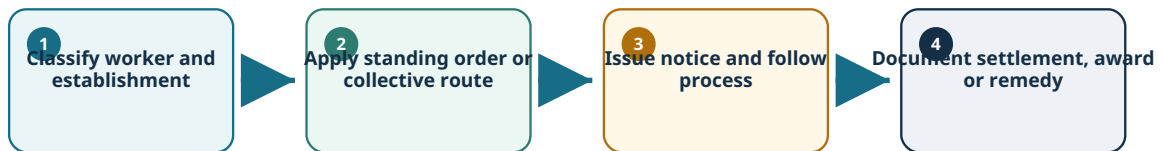
Sections: 65-76

Central Rules mapped: 3

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Lay-off, retrenchment and closure

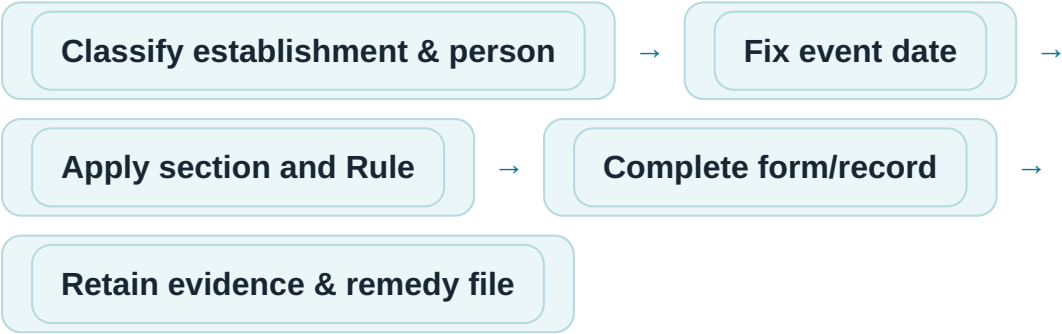


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 65: Application of sections 67 to 69

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 65 in the official source. Statutory title: Application of sections 67 to 69.

Finin2min clause-by-clause decode

1. Test 1
2. Sections 67 to 69 apply to establishments within Chapter IX except the stated seasonal/intermittent and other exclusions.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 65: application of sections 67 to 69.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 65.

Section 66: Definition of continuous service

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 66 in the official source. Statutory title: Definition of continuous service.

Finin2min clause-by-clause decode

1. Test 1
2. Continuous service includes uninterrupted service and specified deemed-service calculations based on actual days worked and protected interruptions.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 66: definition of continuous service.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 66.

Section 67: Rights of workers laid-off for compensation, etc

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 67 in the official source. Statutory title: Rights of workers laid-off for compensation, etc.

Finin2min clause-by-clause decode

1. Test 1
2. An eligible laid-off worker is generally entitled to compensation equal to fifty per cent of basic wages and dearness allowance for lay-off days, subject to the forty-five-day framework and exceptions.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 67: rights of workers laid-off for compensation, etc.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 67.

Section 68: Duty of an employer to maintain muster rolls of workers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 68 in the official source. Statutory title: Duty of an employer to maintain muster rolls of workers.

Finin2min clause-by-clause decode

1. Test 1
2. The employer must maintain muster rolls and allow workers who present themselves for work to mark attendance during lay-off.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 68: duty of an employer to maintain muster rolls of workers.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 68.

Section 69: Workers not entitled for compensation in certain cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 69 in the official source. Statutory title: Workers not entitled for compensation in certain cases.

Finin2min clause-by-clause decode

1. Test 1
2. Compensation may be unavailable where suitable alternative employment is refused, the worker does not present for work, or lay-off is due to strike/slowdown in another part, subject to the exact conditions.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 69: workers not entitled for compensation in certain cases.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 69.

Section 70: Conditions precedent to retrenchment of workers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 70 in the official source. Statutory title: Conditions precedent to retrenchment of workers.

Finin2min clause-by-clause decode

1. Test 1
2. General retrenchment requires one month's written notice or pay in lieu, retrenchment compensation of fifteen days' average pay for every completed year or part over six months, and notice to the specified Government authority.
3. Test 2
4. The 2026 notification specifies the Central-sphere notice authority; Rule 27 and Form XIII govern service of retrenchment notice.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 70: conditions precedent to retrenchment of workers.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 27: Rule 27 — Service of notice before retrenchment

extracted from the official English notification

27. Service of notice before retrenchment.— If an employer desires to retrench any worker employed in his industrial

establishment who has been in continuous service for not less than one year, such employer shall serve prior notice of

retrenchment in Form-XIII to the Central Government and to the concerned Deputy Chief Labour Commissioner

(Central) through e-mail or speed post, in the following manner, namely, —

(a) where prior notice is given to a worker under clause (a) of section 70 of the Code, notice of such retrenchment

shall be served within three days from the date on which such notice is served on the worker;

(b) where no prior notice is given to the worker under clause (a) of section 70 of the Code, and he is paid one

month's wages in lieu thereof, notice of such retrenchment shall be sent within three days from the date on

which such wages are paid; and

(c) where retrenchment is carried out under an agreement, which specifies a date for the termination of service,

notice of such retrenchment shall be sent so as to reach the Central Government and a copy thereof to the

Deputy Chief Labour Commissioner (Central), at least one month before such date:

Provided that if the date of termination of service agreed upon is within thirty days of the agreement, the notice

of retrenchment shall be sent to Central Government along with a copy thereof to the Deputy Chief Labour

Commissioner (Central) concerned within three days of the agreement.

Code concordance

Primary operative section

Section 70

Conditions precedent to retrenchment of workers

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

[← Previous](#)

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Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 27 | Official source: section 70.

Section 71: Procedure for retrenchment

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 71 in the official source. Statutory title: Procedure for retrenchment.

Finin2min clause-by-clause decode

1. Test 1
2. The ordinarily applicable selection principle is last-in-first-out within the worker category unless recorded reasons justify departure.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 71: procedure for retrenchment.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 71.

Section 72: Re-employment of retrenched worker

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 72 in the official source. Statutory title: Re-employment of retrenched worker.

Finin2min clause-by-clause decode

1. Test 1
2. Retrenched workers who offer themselves must receive the statutory preference when the employer proposes fresh recruitment.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 72: re-employment of retrenched worker.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 28: Rule 28 — Re-employment to retrenched workers

extracted from the official English notification

28. Re-employment to retrenched workers.— (1) The employer shall prepare a list of all workers in the particular category from which retrenchment is contemplated, arranged according to the seniority of their service in that category and cause a copy thereof to be pasted on a notice board in a conspicuous place in the premises of the industrial establishment, at least seven days before the actual date of retrenchment.

(2) When any vacancy occurs in an industrial establishment and there are workers of such industrial establishment retrenched within one year prior to the proposal for filling such vacancies, the employer of such industrial establishment shall, if such workers are citizens of India and have given their willingness for employment, give them preference over other on the basis of their seniority.

(3) The employer shall arrange for the display on the notice board in a conspicuous place in the premises of the industrial establishment the details of vacancies, at least fifteen days before the date on which such vacancies are to be filled and shall also give information of those vacancies by speed post or through e-mail to all the retrenched workers eligible to be considered, on the latest address or e-mail given by each of them at the time of retrenchment or at any time thereafter:

Provided that when the number of such vacancies is less than the number of retrenched workers, it shall be sufficient, if the information is given by the employer individually to the senior most retrenched workers in the list referred to in sub-rule (1) and the number of such senior-most workers being double the number of such vacancies:

Provided further that where duration of the vacancy is of less than one month there shall be no obligation on the employer to inform of such vacancy:

Provided also, that if a retrenched worker without sufficient cause being shown in writing to the employer, does not offer himself for re-employment on the date or dates specified in the information sent to him under this sub-rule, the employer shall not inform such worker of the vacancies that may be filled on any subsequent occasion.

(4) As soon as the provisions of sub-rule (3) are complied, the employer shall also inform the negotiating

union or the constituent of negotiating council or Trade Unions connected with the industrial establishment, of the number of vacancies to be filled and names of the retrenched workers to whom information has been sent under that sub-rule:

Provided that the provisions of this sub-rule shall not be complied with by the employer in any case where information is sent to every worker mentioned in the list prepared under sub-rule (1).

Code concordance

Primary operative section

Section 72

Re-employment of retrenched worker

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 28 | Official source: section 72.

Section 73: Compensation to workers in case of transfer of establishment

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 73 in the official source. Statutory title: Compensation to workers in case of transfer of establishment.

Finin2min clause-by-clause decode

1. Test 1
2. Transfer of ownership/management may trigger notice and compensation unless continuity, terms and successor liability satisfy all statutory conditions.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 73: compensation to workers in case of transfer of establishment.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 73.

Section 74: Sixty days' notice to be given of intention to close down any undertaking

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 74 in the official source. Statutory title: Sixty days' notice to be given of intention to close down any undertaking.

Finin2min clause-by-clause decode

1. Test 1
2. An employer intending to close an undertaking must generally give sixty days' notice to the appropriate Government, subject to statutory exclusions.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 74: sixty days' notice to be given of intention to close down any undertaking.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 29: Rule 29 — Service of notice for intended closure

extracted from the official English notification

29. Service of notice for intended closure.- (1) If an employer intends to close down an industrial establishment, the employer shall give notice in Form-XIII at least sixty days before the date of intended closure to the Central Government and a copy thereof to the concerned Deputy Chief Labour Commissioner (Central) by e-mail or speed post.

(2) A copy of the notice referred to in sub-rule (1) shall also be sent to the registered Trade Unions or authorised representatives of workers, as the case may be, operating in the Industrial establishments.

CHAPTER X

SPECIAL PROVISIONS RELATING TO LAY-OFF, RETRENCHMENT AND CLOSURE IN CERTAIN

ESTABLISHMENTS

Code concordance

Primary operative section

Section 74

Sixty days' notice to be given of intention to close down any undertaking

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 29 | Official source: section 74.

Section 75: Compensation to workers in case of closing down of undertakings

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 75 in the official source. Statutory title: Compensation to workers in case of closing down of undertakings.

Finin2min clause-by-clause decode

1. Test 1
2. Closure compensation generally follows the retrenchment-compensation measure; unavoidable circumstances beyond the employer's control receive only the limited treatment stated in the section.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 75: compensation to workers in case of closing down of undertakings.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 75.

Section 76: Effect of laws inconsistent with this Chapter

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 76 in the official source. Statutory title: Effect of laws inconsistent with this Chapter.

Finin2min clause-by-clause decode

1. Test 1
2. The provision governs effect of laws inconsistent with this chapter in the restructuring and employment-continuity framework.
3. Test 2
4. Determine establishment threshold, worker status, continuous service, correct chapter, prior-notice/permission route and compensation base.
5. Test 3
6. Preserve board approval, commercial rationale, workforce data, selection matrix, Government filings, service proof, compensation calculation and bank evidence.
7. Test 4
8. A defective process can invalidate the action or create compensation, reinstatement, penalty and unfair-labour-practice exposure.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 76.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
27	Rule 27 — Service of notice before retrenchment	Exact Gazette extract embedded
28	Rule 28 — Re-employment to retrenched workers	Exact Gazette extract embedded
29	Rule 29 — Service of notice for intended closure	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	

Predecessor law	Transition control
	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Employment (Standing Orders) Act, 1946	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 65 - Application of sections 67 to 69?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 66 - Definition of continuous service?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 67 - Rights of workers laid-off for compensation, etc?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 68 - Duty of an employer to maintain muster rolls of workers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 69 - Workers not entitled for compensation in certain cases?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 70 - Conditions precedent to retrenchment of workers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 71 - Procedure for retrenchment?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 72 - Re-employment of retrenched worker?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter X - Special threshold establishments

This chapter turns special threshold establishments into an operational control file. It covers Application of this Chapter, Prohibition of lay-off, Conditions precedent to retrenchment of workers to which Chapter X applies, Procedure for closing down an industrial establishment; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.

Main obligations / rights

- Section 77: Application of this Chapter
- Section 78: Prohibition of lay-off
- Section 79: Conditions precedent to retrenchment of workers to which Chapter X applies
- Section 80: Procedure for closing down an industrial establishment
- Section 81: Duty of an employer to maintain muster rolls of workers

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for special threshold establishments, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter X - Special threshold establishments

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

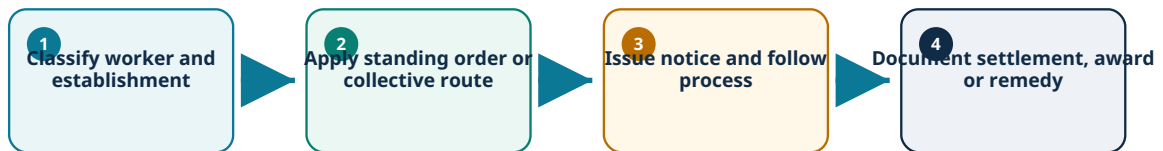
Sections: 77-82

Central Rules mapped: 7

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Special threshold establishments

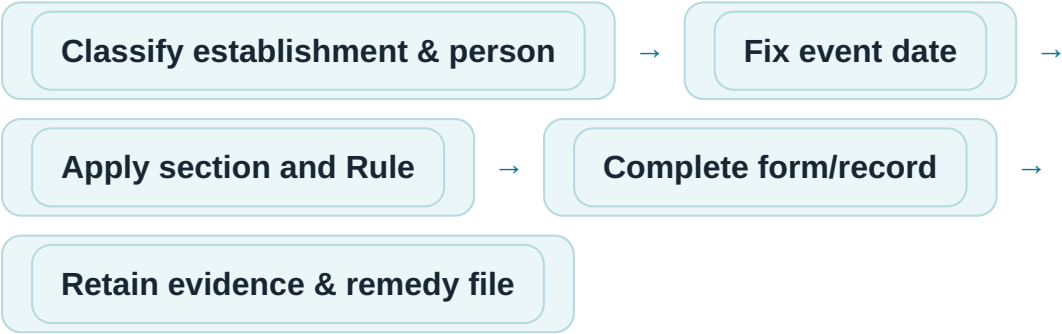


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 77: Application of this Chapter

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 77 in the official source. Statutory title: Application of this Chapter.

Finin2min clause-by-clause decode

1. Test 1
2. Chapter X applies to specified industrial establishments with at least three hundred workers on average per working day in the preceding twelve months, or another notified threshold.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 77: application of this chapter.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 77.

Section 78: Prohibition of lay-off

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 78 in the official source. Statutory title: Prohibition of lay-off.

Finin2min clause-by-clause decode

1. Test 1
2. Chapter X establishments generally need prior permission for lay-off, except the statutory shortage/natural calamity and mine exceptions; application, hearing and deemed-permission rules apply.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 78: prohibition of lay-off.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 30: Rule 30 — Application for intended lay-off and manner of serving copy of such application to workers

extracted from the official English notification

30. Application for intended lay-off and manner of serving copy of such application to workers.– (1) An application shall be made by the employer in Form-XIV to the Central Government seeking permission for lay-off of a worker stating clearly therein the reasons for the intended lay-off and a copy of such application shall be served simultaneously to the worker concerned, electronically or in person or by speed post.

(2) The application referred to in sub-rule (1) shall also be displayed conspicuously by the employer on the notice board or on electronic board at the main entrance of the industrial establishment.

Code concordance

Primary operative section

Section 78

Prohibition of lay-off

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 31: Rule 31 — Application to continue lay-off

extracted from the official English notification

31. Application to continue lay-off.— The employer shall, in case of an industrial establishment being a mine, where

the workers other than badli workers or casual workers have been laid-off for reasons of fire, flood or excess of

inflammable gas or explosion, within a period of thirty days from the date of commencement of such lay-off, make an

application in Form-XIV to the Central Government electronically and by speed post with a copy to the concerned

Deputy Chief Labour Commissioner (Central) for permission to continue the lay-off—

- (a) specifying the number of days;
- (b) specifying the number of workers to be laid off;
- (c) the total number of workers employed in the industrial establishment;
- (d) the date of lay-off; and
- (e) the reasons for continuation of such lay-off.

Code concordance

Primary operative section

Section 78

Prohibition of lay-off

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 32: Rule 32 — Review of order

extracted from the official English notification

32. Review of order.— (1) The Central Government may, either on its own motion or on an application made by the employer or any worker, review its order granting or refusing to grant permission for the lay-off.

(2) The employer or any worker concerned, along with the order referred to in sub-rule (1), may make an application within thirty days from the date on which the order is made to the Central Government for reviewing the order and that Government shall, within two months from the date on which the application is made, dispose of the same after providing the concerned parties, an opportunity of being heard.

(3) Where the Central Government decides to review the order referred to in sub-rule (1) on its own motion, it may take necessary steps within one month from the date on which the order is made and after providing the concerned parties an opportunity of being heard, dispose of such review within a period of two months from the date on which such decision is taken.

Code concordance

Primary operative section

Section 78

Prohibition of lay-off

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 30, Rule 31, Rule 32 | Official source: section 78.

Section 79: Conditions precedent to retrenchment of workers to which Chapter X applies

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 79 in the official source. Statutory title: Conditions precedent to retrenchment of workers to which Chapter X applies.

Finin2min clause-by-clause decode

1. Test 1
2. Retrenchment under Chapter X requires three months' notice or pay and prior Government permission through the prescribed application.
3. Test 2
4. Permission is judged on genuineness, adequacy of reasons, worker interests and other relevant factors; no decision within the statutory period may trigger deemed permission.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 79: conditions precedent to retrenchment of workers to which chapter x applies.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 33: Rule 33 — Application for intended retrenchment and manner of serving copy of such application to workers

extracted from the official English notification

33. Application for intended retrenchment and manner of serving copy of such application to workers.–

(1) An

application shall be made in Form- XIV by the employer to the Central Government electronically, stating clearly the reasons for the intended retrenchment therein and a copy of such application shall be sent to the concerned workers electronically, or in person, or by speed post.

(2) The application referred to in sub-rule (1) shall also be displayed conspicuously by the employer on a notice board

or on electronic board at the main entrance to the industrial establishment.

Code concordance

Primary operative section

Section 79

Conditions precedent to retrenchment of workers to which Chapter X applies

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 34: Rule 34 — Review of order

extracted from the official English notification

34. Review of order.— (1) The Central Government may, either on its own motion or on an application made by the employer or any worker, review its order granting or refusing to grant permission for the retrenchment.

(2) The employer or any worker concerned, along with the order referred to in sub-rule (1), may make an application within thirty days from the date on which such order is made, to the Central Government for reviewing that order and that Government shall within a period of two months from the date on which such application is made, dispose of the application after providing the concerned parties an opportunity of being heard.

(3) Where the Central Government decides to review the order referred to in sub-rule (1), on its own motion, it may take necessary steps within one month from the date on which such order is made and after providing the concerned parties an opportunity of being heard, dispose of such review within a period of two months from the date on which such decision is taken.

Code concordance

Primary operative section

Section 79

Conditions precedent to retrenchment of workers to which Chapter X applies

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 33, Rule 34 | Official source: section 79.

Section 80: Procedure for closing down an industrial establishment

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 80 in the official source. Statutory title: Procedure for closing down an industrial establishment.

Finin2min clause-by-clause decode

1. Test 1
2. Closure of a Chapter X establishment requires an application for prior permission at least ninety days before intended closure, subject to the Code's process and exceptions.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 80: procedure for closing down an industrial establishment.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 35: Rule 35 — Application for intended closing of industrial establishment and manner of serving copy of application to representatives of workers

extracted from the official English notification

35. Application for intended closing of industrial establishment and manner of serving copy of application to representatives of workers.— An employer who intends to close down an industrial establishment, to which the provisions of Chapter X of the Code apply, shall apply in Form XIV to the Central Government electronically for prior permission, at least ninety days before the date on which the intended closure is to become effective, stating clearly therein the reasons for such intended closure of the industrial establishment and simultaneously a copy of such application shall also be sent to the representatives of the workers electronically and in person, or by speed post.

Code concordance

Primary operative section

Section 80

Procedure for closing down an industrial establishment

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 36: Rule 36 — Review of order

extracted from the official English notification

36. Review of order.— (1) The Central Government may, either on its own motion or on an application made by the employer or any worker, review its order granting or refusing to grant permission for the closing down of an industrial establishment.

(2) The employer or any worker concerned may make an application along with the order referred to in sub-rule (1), within thirty days from the date on which such order is made, to the Central Government for reviewing that order and that Government shall, within two months from the date on which such application is made, dispose of that application after providing the concerned parties an opportunity of being heard.

(3) Where the Central Government decides to review the order referred to in sub-rule (1) on its own motion, it may take necessary steps within one month from the date on which the order is made, and after providing the concerned parties an opportunity of being heard, dispose of such review within a period of two months from the date on which such decision is taken.

CHAPTER XI

WORKER RE-SKILLING FUND

Code concordance

Primary operative section

Section 80

Procedure for closing down an industrial establishment

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 35, Rule 36 | Official source: section 80.

Section 81: Duty of an employer to maintain muster rolls of workers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 81 in the official source. Statutory title: Duty of an employer to maintain muster rolls of workers.

Finin2min clause-by-clause decode

1. Test 1
2. Covered establishments must maintain muster rolls even when prior-permission provisions are engaged.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 81: duty of an employer to maintain muster rolls of workers.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 81.

Section 82: Certain provisions of Chapter IX to apply to industrial establishment to which this

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 82 in the official source. Statutory title: Certain provisions of Chapter IX to apply to industrial establishment to which this.

Finin2min clause-by-clause decode

1. Test 1
2. Specified Chapter IX provisions apply to Chapter X establishments, avoiding duplication of compensation and re-employment rules.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 82: certain provisions of chapter ix to apply to industrial establishment to which this.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 82.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
30	Rule 30 — Application for intended lay-off and manner of serving copy of such application to workers	Exact Gazette extract embedded
31	Rule 31 — Application to continue lay-off	Exact Gazette extract embedded
32	Rule 32 — Review of order	Exact Gazette extract embedded
33	Rule 33 — Application for intended retrenchment and manner of serving copy of such application to workers	Exact Gazette extract embedded
34	Rule 34 — Review of order	Exact Gazette extract embedded
35	Rule 35 — Application for intended closing of industrial establishment and manner of serving copy of application to representatives of workers	Exact Gazette extract embedded
36	Rule 36 — Review of order	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	

	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Employment (Standing Orders) Act, 1946	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 77 - Application of this Chapter?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 78 - Prohibition of lay-off?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 79 - Conditions precedent to retrenchment of workers to which Chapter X applies?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 80 - Procedure for closing down an industrial establishment?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 81 - Duty of an employer to maintain muster rolls of workers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 82 - Certain provisions of Chapter IX to apply to industrial establishment to which this?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XI - Worker re-skilling fund

This chapter turns worker re-skilling fund into an operational control file. It covers Worker re-skilling fund; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.	Main obligations / rights • Section 83: Worker re-skilling fund
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.	Employee / worker remedy the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for worker re-skilling fund, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XI - Worker re-skilling fund

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

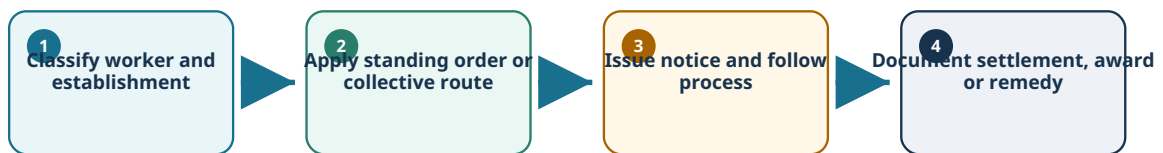
Sections: 83-83

Central Rules mapped: 1

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Worker re-skilling fund

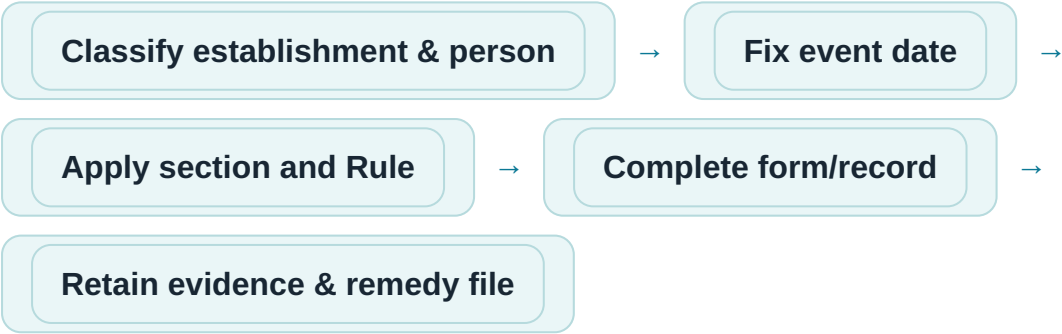


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 83: Worker re-skilling fund

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 83 in the official source. Statutory title: Worker re-skilling fund.

Finin2min clause-by-clause decode

1. Test 1
2. The employer contribution to the worker re-skilling fund is equal to fifteen days' wages last drawn by each retrenched worker or another notified number of days.
3. Test 2
4. The fund amount is to be credited to the retrenched worker within forty-five days in the prescribed manner.
5. Test 3
6. A 2026 notification establishes the Central worker re-skilling fund; Rule 37 governs payment, worker details and transfer administration.
7. Implementation control
8. Trigger
9. Document the fact pattern that activates section 83: worker re-skilling fund.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 37: Rule 37 — Worker re-skilling fund

extracted from the official English notification

37. Worker re-skilling fund.— (1) Every employer who has retrenched a worker in industrial establishment, shall, within ten days from the date of such retrenchment, electronically transfer an amount equivalent to fifteen days of last drawn wages of such retrenched worker or workers in the fund (name of the account) shall be displayed on the website of the Ministry of Labour and Employment and Chief Labour Commissioner (Central) to be maintained by the Chief Labour Commissioner (Central) or the office of the Deputy Chief Labour Commissioner(Central) or the office of the Regional Labour Commissioner (Central) or the office of the Assistant Labour Commissioner(Central), as the case may be.

(2) The fund so received under sub-rule (1) shall be transferred by the office of the Chief Labour Commissioner (Central) or the office of the Deputy Chief Labour Commissioner (Central) or the office of the Regional Labour Commissioner (Central) or the office of the Assistant Labour Commissioner (Central), electronically to each of the retrenched worker account within forty-five days of retrenchment to enable them to utilise that amount for his re-skilling.

(3) The employer shall also submit the list containing the name of the retrenched worker, the amount equivalent to fifteen days of wages last drawn by such retrenched worker along with his bank account details, to the office of the Chief Labour Commissioner (Central) or the office of the Deputy Chief Labour Commissioner (Central) or the office of the Regional Labour Commissioner (Central) or the office of the Assistant Labour Commissioner(Central), as the case may be.

CHAPTER XII

OFFENCES AND PENALTIES

Code concordance

Primary operative section

Section 83

Worker re-skilling fund

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

[← Previous](#)

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Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 37 | Official source: section 83.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
37	Rule 37 — Worker re-skilling fund	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Employment (Standing Orders) Act, 1946	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 83 - Worker re-skilling fund?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XII - Unfair labour practices

This chapter turns unfair labour practices into an operational control file. It covers Prohibition of unfair labour practice; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.

Main obligations / rights

- Section 84: Prohibition of unfair labour practice

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for unfair labour practices, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XII - Unfair labour practices

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

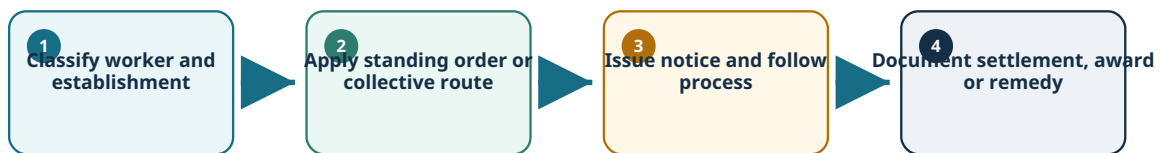
Sections: 84-84

Central Rules mapped: 0

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Unfair labour practices

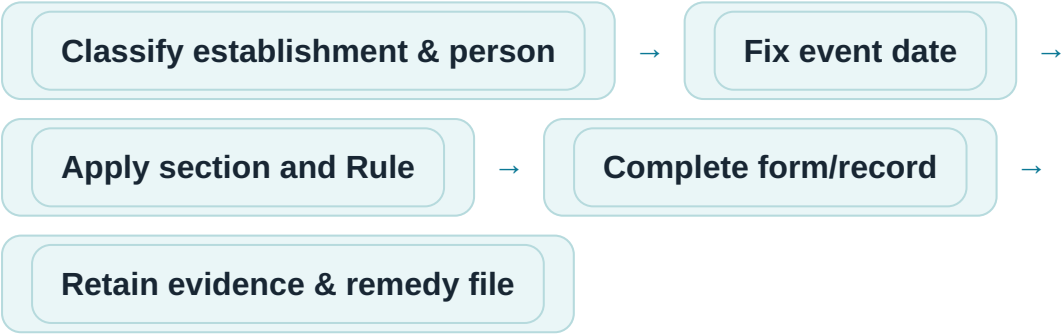


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 84: Prohibition of unfair labour practice

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 84 in the official source. Statutory title: Prohibition of unfair labour practice.

Finin2min clause-by-clause decode

1. Test 1
2. Employers, employer unions, workers and worker unions must not commit practices listed in the Second Schedule.
3. Test 2
4. Domestic enquiry, union recognition, transfers, contract labour, strike conduct and collective bargaining decisions should be checked against the schedule.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 84: prohibition of unfair labour practice.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 84.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
No directly mapped Central Rule; check general and State instruments.		

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Employment (Standing Orders) Act, 1946	

Predecessor law	Transition control
	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 84 - Prohibition of unfair labour practice?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XIII - Offences and penalties

This chapter turns offences and penalties into an operational control file. It covers Power of officers of appropriate Government to impose penalty in certain cases, Penalties, Cognizance of offences, Offences by companies; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.

Main obligations / rights

- Section 85: Power of officers of appropriate Government to impose penalty in certain cases
- Section 86: Penalties
- Section 87: Cognizance of offences
- Section 88: Offences by companies
- Section 89: Composition of offences

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: failure to separate monetary liability, prosecution, compounding and officer-in-default exposure.

Employee / worker remedy

access to the competent authority/court and protection against unsupported recovery or prosecution. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for offences and penalties, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XIII - Offences and penalties

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

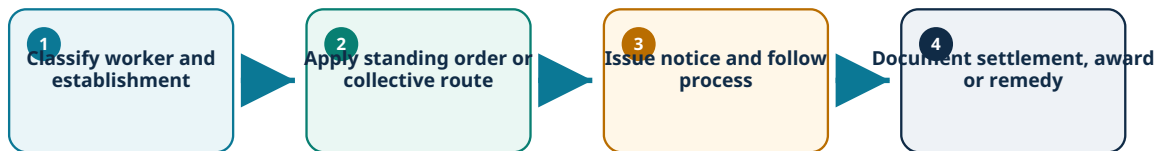
Sections: 85-89

Central Rules mapped: 2

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Offences and penalties

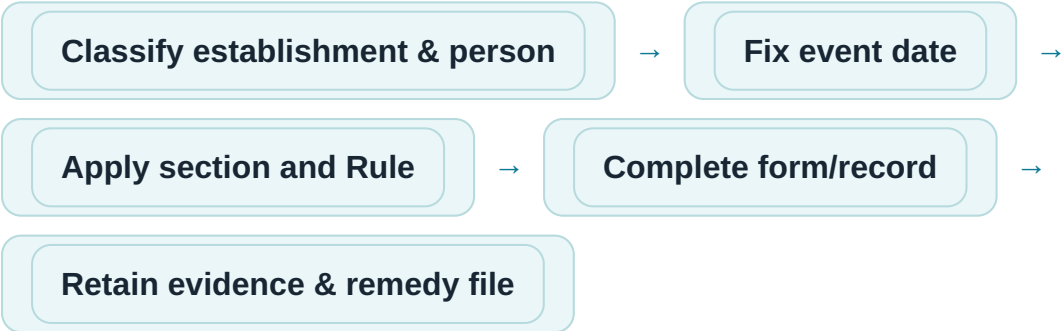


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 85: Power of officers of appropriate Government to impose penalty in certain cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 85 in the official source. Statutory title: Power of officers of appropriate Government to impose penalty in certain cases.

Finin2min clause-by-clause decode

1. Test 1
2. Designated officers may conduct inquiry and impose specified monetary penalties after giving a reasonable opportunity of hearing.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 85: power of officers of appropriate government to impose penalty in certain cases.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 44: Rule 44 — Enquiry

extracted from the official English notification

44. Enquiry.— (1) On receipt of a complaint of an offence committed under sub-sections (3), (5), (7), (8), (9), (10), (11)

and (20) of section 86 and sub-section (7) of section 89, the complaint shall be enquired into by an officer not below the

rank of Under Secretary to the Government of India, appointed by the Central Government for such purpose under sub-

section (1) of section 85 (hereinafter referred to as the “enquiry officer”).

(2) On receipt of the complaint, the enquiry officer shall call upon the person or persons through notice to be sent

electronically, or by speed post and upload a copy of the same on the designated portal of the Ministry of Labour and

Employment, to appear before him on a specified date together with all relevant documents and witnesses, if any, and

shall inform the complainant of the date so specified.

(3) Where a party so desires, he may request in writing to the enquiry officer to issue notice in the enquiry only by post

and also in cases where the enquiry officer feels that no electronic means of communication are available to the parties

concerned, he may send such notice by speed post.

(4) In case the person to whom notice has been issued under sub-rule (2), the person or his representative fails to appear

on the specified date, the enquiry officer may proceed to hear and determine the complaint ex-parte.

(5) In case the complainant fails to appear on the specified date without any information to the enquiry officer on two

consecutive dates, the enquiry officer may dismiss the complaint:

Provided that not more than three adjournments may be given on the joint application by the complainant and the opposite party:

Provided further that the enquiry officer shall at his discretion permit hearing the parties or any of the party, as the case may be, through video conferencing.

(6) The authorisation to appear on behalf of any person under sub-section (2) of section 85 of the Code shall be given

by a certificate or electronic certificate, as the case may be, which shall be presented to the enquiry officer during the

hearing of the complaint and shall form part of the record.

(7) Any person who intends to appear in the proceeding on behalf of the complainant shall present before the enquiry officer and submit a brief statement in writing explaining the reason for his appearance.

(8) The enquiry officer shall record an order on the statement referred to in sub-rule (7) permitting the person referred to in that sub-rule to appear in the proceeding on behalf of the complainant, and in the case of refusing such permission, the enquiry officer shall include reasons for the same and incorporate it in the record.

(9) The complaint or other documents relevant to the complaint may be presented in person to the enquiry officer at any time during hours fixed by the enquiry officer or may be sent to him electronically or by speed post and the opposite party shall have the right to reply to the complaint and such other documents.

(10) The enquiry officer shall endorse or cause to be endorsed on each document, the date of its presentation or receipt, as the case may be, and if the documents are submitted electronically, no such endorsement shall be necessary.

(11) The enquiry officer may refuse to entertain a complaint, if considers that the complaint is incomplete and may request the complainant to rectify the defects within the time specified for such purpose:

Provided that if the enquiry officer observes that it is not possible to rectify the defects in the complaint, he may at once return such complaint indicating the defects.

(12) Where the complaint is presented after rectification of the defects, the date of such re-presentation shall be deemed to be the date of presentation for the purpose of sub-section (1) of section 85 of the code.

(13) The enquiry officer may, after giving the complainant an opportunity of being heard, refuse to entertain a complaint, if satisfied for reasons to be recorded in writing, that—

(a) the complainant is not entitled to present the complaint; or

(b) the complainant has filed the complaint beyond six months from the date on which the offence complained is committed;

(c) the complainant fails to comply with the directions given by the enquiry officer under sub-section (2) of section 85 of the Code.

(14) The enquiry officer shall, in all cases mention the particulars at the time of passing of order containing the details, such as, the date of complaint, name and address of the complainant, name and address of the opposite party or opposite

parties, section-wise details of the offence committed, plea of the opposite party, findings and brief statement of the evidence taken including cross examination, reasons and penalty imposed with his signature, date and place.

(15) The enquiry officer shall, in respect of the procedure be guided by the provisions of the Code of Civil Procedure, 1908 (5 of 1908), with such alterations as the enquiry officer may deem fit, not affecting their substance, for adapting them to the matter before him except where they are in conflict with the express provisions of the Code or these rules.

(16) The enquiry officer shall, after the case has been heard, pass an order or give directions on the same day or on a future date to be fixed for this purpose.

(17) Any person, who is either a complainant or an opposite party or any person permitted under sub-rule (8) shall be entitled to inspect any complaint or any other document filed with the enquiry officer.

Code concordance

Primary operative sections

Section 85

Power of officers of appropriate Government to impose penalty in certain cases

Section 86

Penalties

Section 89

Composition of offences

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

[← Previous](#)

[Next →](#)

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 44 | Official source: section 85.

Section 86: Penalties

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 86 in the official source. Statutory title: Penalties.

Finin2min clause-by-clause decode

1. Test 1
2. This section contains the offence-by-offence penalty matrix, including repeat-offence enhancement; map every default to the exact subsection rather than applying a generic penalty.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 86: penalties.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 44: Rule 44 — Enquiry

extracted from the official English notification

44. Enquiry.— (1) On receipt of a complaint of an offence committed under sub-sections (3), (5), (7), (8), (9), (10), (11)

and (20) of section 86 and sub-section (7) of section 89, the complaint shall be enquired into by an officer not below the

rank of Under Secretary to the Government of India, appointed by the Central Government for such purpose under sub-

section (1) of section 85 (hereinafter referred to as the “enquiry officer”).

(2) On receipt of the complaint, the enquiry officer shall call upon the person or persons through notice to be sent

electronically, or by speed post and upload a copy of the same on the designated portal of the Ministry of Labour and

Employment, to appear before him on a specified date together with all relevant documents and witnesses, if any, and

shall inform the complainant of the date so specified.

(3) Where a party so desires, he may request in writing to the enquiry officer to issue notice in the enquiry only by post

and also in cases where the enquiry officer feels that no electronic means of communication are available to the parties

concerned, he may send such notice by speed post.

(4) In case the person to whom notice has been issued under sub-rule (2), the person or his representative fails to appear

on the specified date, the enquiry officer may proceed to hear and determine the complaint ex-parte.

(5) In case the complainant fails to appear on the specified date without any information to the enquiry officer on two

consecutive dates, the enquiry officer may dismiss the complaint:

Provided that not more than three adjournments may be given on the joint application by the complainant and the opposite party:

Provided further that the enquiry officer shall at his discretion permit hearing the parties or any of the party, as the case may be, through video conferencing.

(6) The authorisation to appear on behalf of any person under sub-section (2) of section 85 of the Code shall be given

by a certificate or electronic certificate, as the case may be, which shall be presented to the enquiry officer during the

hearing of the complaint and shall form part of the record.

(7) Any person who intends to appear in the proceeding on behalf of the complainant shall present before the enquiry officer and submit a brief statement in writing explaining the reason for his appearance.

(8) The enquiry officer shall record an order on the statement referred to in sub-rule (7) permitting the person referred to in that sub-rule to appear in the proceeding on behalf of the complainant, and in the case of refusing such permission, the enquiry officer shall include reasons for the same and incorporate it in the record.

(9) The complaint or other documents relevant to the complaint may be presented in person to the enquiry officer at any time during hours fixed by the enquiry officer or may be sent to him electronically or by speed post and the opposite party shall have the right to reply to the complaint and such other documents.

(10) The enquiry officer shall endorse or cause to be endorsed on each document, the date of its presentation or receipt, as the case may be, and if the documents are submitted electronically, no such endorsement shall be necessary.

(11) The enquiry officer may refuse to entertain a complaint, if considers that the complaint is incomplete and may request the complainant to rectify the defects within the time specified for such purpose:

Provided that if the enquiry officer observes that it is not possible to rectify the defects in the complaint, he may at once return such complaint indicating the defects.

(12) Where the complaint is presented after rectification of the defects, the date of such re-presentation shall be deemed to be the date of presentation for the purpose of sub-section (1) of section 85 of the code.

(13) The enquiry officer may, after giving the complainant an opportunity of being heard, refuse to entertain a complaint, if satisfied for reasons to be recorded in writing, that—

(a) the complainant is not entitled to present the complaint; or

(b) the complainant has filed the complaint beyond six months from the date on which the offence complained is committed;

(c) the complainant fails to comply with the directions given by the enquiry officer under sub-section (2) of section 85 of the Code.

(14) The enquiry officer shall, in all cases mention the particulars at the time of passing of order containing the details, such as, the date of complaint, name and address of the complainant, name and address of the opposite party or opposite

parties, section-wise details of the offence committed, plea of the opposite party, findings and brief statement of the evidence taken including cross examination, reasons and penalty imposed with his signature, date and place.

(15) The enquiry officer shall, in respect of the procedure be guided by the provisions of the Code of Civil Procedure, 1908 (5 of 1908), with such alterations as the enquiry officer may deem fit, not affecting their substance, for adapting them to the matter before him except where they are in conflict with the express provisions of the Code or these rules.

(16) The enquiry officer shall, after the case has been heard, pass an order or give directions on the same day or on a future date to be fixed for this purpose.

(17) Any person, who is either a complainant or an opposite party or any person permitted under sub-rule (8) shall be entitled to inspect any complaint or any other document filed with the enquiry officer.

Code concordance

Primary operative sections

Section 85

Power of officers of appropriate Government to impose penalty in certain cases

Section 86

Penalties

Section 89

Composition of offences

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 44 | Official source: section 86.

Section 87: Cognizance of offences

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 87 in the official source. Statutory title: Cognizance of offences.

Finin2min clause-by-clause decode

1. Test 1
2. Courts take cognizance only on an authorised complaint; the competent court cannot be below the statutory magistrate level.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 87: cognizance of offences.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 87.

Section 88: Offences by companies

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 88 in the official source. Statutory title: Offences by companies.

Finin2min clause-by-clause decode

1. Test 1
2. For company offences, responsible persons and the company may be liable, subject to knowledge, due-diligence and consent/connivance/neglect tests.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 88: offences by companies.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 88.

Section 89: Composition of offences

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 89 in the official source. Statutory title: Composition of offences.

Finin2min clause-by-clause decode

1. Test 1
2. Specified first offences may be compounded for the statutory percentage of maximum fine; repeat or excluded offences cannot be assumed compoundable.
3. Test 2
4. Rule 38, Form XV and the notified compounding officers govern the process.
5. Implementation control
6. Trigger
7. Document the fact pattern that activates section 89: composition of offences.
8. Coverage and jurisdiction
9. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 38: Rule 38 — Manner of composition of offence

extracted from the official English notification

38. Manner of composition of offence— (1) The officer notified by the Central Government for the purposes of compounding of offences under sub-section (1) of section 89 (hereinafter referred to as the “compounding officer”) shall, send a notice to the accused in Form XV through the designated portal of the Ministry of Labour and Employment.

(2) The accused to whom the notice is served under sub-rule (1), may send the duly filled up application in Part III of Form XV to the compounding officer electronically and deposit the compounding amount electronically, within fifteen days of the receipt of the notice.

(3) Where the prosecution has already been instituted against the accused in the court of competent jurisdiction, the accused may make an application to such court to allow composition of the offence against him and that court may, after considering the application, allow composition of the offence by the compounding officer in accordance with the provisions of section 89 and procedure specified in this rule.

(4) In case the accused is willing to compound by submitting the application under sub-rule (2), the compounding officer shall compound the offence and—

(a) in case the offence is compounded before the institution of prosecution, no complaint for prosecution shall be instituted against the accused;

(b) in case the offence is compounded pending proceeding under section 85 of the Code, the compounding officer shall inform the composition to the officer referred to in that section, who shall, after such information, close the proceeding in respect of such offence against the accused; and

(c) in case the offence is compounded after the institution of prosecution with the permission of the court, the compounding officer shall treat the case as closed and inform the compounding of the offence to the competent court by which such composition was allowed and after receiving such information, the court shall discharge the accused.

CHAPTER XIII

MISCELLANEOUS

Code concordance

Primary operative section

Section 89

Composition of offences

Other Code provisions expressly referred to in the rule text

Section 85

Power of officers of appropriate Government to impose penalty in certain cases

Forms and records

Form XV

Notice To The Employer/Person Who Committed An Offence For The First Time

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 44: Rule 44 — Enquiry

extracted from the official English notification

44. Enquiry.— (1) On receipt of a complaint of an offence committed under sub-sections (3), (5), (7), (8), (9), (10), (11)

and (20) of section 86 and sub-section (7) of section 89, the complaint shall be enquired into by an officer not below the

rank of Under Secretary to the Government of India, appointed by the Central Government for such purpose under sub-

section (1) of section 85 (hereinafter referred to as the “enquiry officer”).

(2) On receipt of the complaint, the enquiry officer shall call upon the person or persons through notice to be sent

electronically, or by speed post and upload a copy of the same on the designated portal of the Ministry of Labour and

Employment, to appear before him on a specified date together with all relevant documents and witnesses, if any, and

shall inform the complainant of the date so specified.

(3) Where a party so desires, he may request in writing to the enquiry officer to issue notice in the enquiry only by post

and also in cases where the enquiry officer feels that no electronic means of communication are available to the parties

concerned, he may send such notice by speed post.

(4) In case the person to whom notice has been issued under sub-rule (2), the person or his representative fails to appear

on the specified date, the enquiry officer may proceed to hear and determine the complaint ex-parte.

(5) In case the complainant fails to appear on the specified date without any information to the enquiry officer on two

consecutive dates, the enquiry officer may dismiss the complaint:

Provided that not more than three adjournments may be given on the joint application by the complainant and the opposite party:

Provided further that the enquiry officer shall at his discretion permit hearing the parties or any of the party, as the case may be, through video conferencing.

(6) The authorisation to appear on behalf of any person under sub-section (2) of section 85 of the Code shall be given

by a certificate or electronic certificate, as the case may be, which shall be presented to the enquiry officer during the

hearing of the complaint and shall form part of the record.

(7) Any person who intends to appear in the proceeding on behalf of the complainant shall present before the enquiry officer and submit a brief statement in writing explaining the reason for his appearance.

(8) The enquiry officer shall record an order on the statement referred to in sub-rule (7) permitting the person referred to in that sub-rule to appear in the proceeding on behalf of the complainant, and in the case of refusing such permission, the enquiry officer shall include reasons for the same and incorporate it in the record.

(9) The complaint or other documents relevant to the complaint may be presented in person to the enquiry officer at any time during hours fixed by the enquiry officer or may be sent to him electronically or by speed post and the opposite party shall have the right to reply to the complaint and such other documents.

(10) The enquiry officer shall endorse or cause to be endorsed on each document, the date of its presentation or receipt, as the case may be, and if the documents are submitted electronically, no such endorsement shall be necessary.

(11) The enquiry officer may refuse to entertain a complaint, if considers that the complaint is incomplete and may request the complainant to rectify the defects within the time specified for such purpose:

Provided that if the enquiry officer observes that it is not possible to rectify the defects in the complaint, he may at once return such complaint indicating the defects.

(12) Where the complaint is presented after rectification of the defects, the date of such re-presentation shall be deemed to be the date of presentation for the purpose of sub-section (1) of section 85 of the code.

(13) The enquiry officer may, after giving the complainant an opportunity of being heard, refuse to entertain a complaint, if satisfied for reasons to be recorded in writing, that—

(a) the complainant is not entitled to present the complaint; or

(b) the complainant has filed the complaint beyond six months from the date on which the offence complained is committed;

(c) the complainant fails to comply with the directions given by the enquiry officer under sub-section (2) of section 85 of the Code.

(14) The enquiry officer shall, in all cases mention the particulars at the time of passing of order containing the details, such as, the date of complaint, name and address of the complainant, name and address of the opposite party or opposite

parties, section-wise details of the offence committed, plea of the opposite party, findings and brief statement of the evidence taken including cross examination, reasons and penalty imposed with his signature, date and place.

(15) The enquiry officer shall, in respect of the procedure be guided by the provisions of the Code of Civil Procedure, 1908 (5 of 1908), with such alterations as the enquiry officer may deem fit, not affecting their substance, for adapting them to the matter before him except where they are in conflict with the express provisions of the Code or these rules.

(16) The enquiry officer shall, after the case has been heard, pass an order or give directions on the same day or on a future date to be fixed for this purpose.

(17) Any person, who is either a complainant or an opposite party or any person permitted under sub-rule (8) shall be entitled to inspect any complaint or any other document filed with the enquiry officer.

Code concordance

Primary operative sections

Section 85

Power of officers of appropriate Government to impose penalty in certain cases

Section 86

Penalties

Section 89

Composition of offences

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 38, Rule 44 | Official source: section 89.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
44	Rule 44 — Enquiry	Exact Gazette extract embedded
38	Rule 38 — Manner of composition of offence	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
Industrial Employment (Standing Orders) Act, 1946	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 85 - Power of officers of appropriate Government to impose penalty in certain cases?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 86 - Penalties?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 87 - Cognizance of offences?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 88 - Offences by companies?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 89 - Composition of offences?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 16 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Industrial Relations Code, 2020 — Chapter XIV - Miscellaneous

This chapter turns miscellaneous into an operational control file. It covers Conditions of service, etc., to remain unchanged under certain circumstances during pendency of proceedings, Special provision for adjudication as to whether conditions of service, etc., changed during pendency of proceedings, Power to transfer certain proceedings, Protection of persons; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, workers, trade unions, negotiating bodies, standing-order establishments and dispute-resolution authorities should classify the industrial establishment and worker population first.

Main obligations / rights

- Section 90: Conditions of service, etc., to remain unchanged under certain circumstances during pendency of proceedings
- Section 91: Special provision for adjudication as to whether conditions of service, etc., changed during pendency of proceedings
- Section 92: Power to transfer certain proceedings
- Section 93: Protection of persons
- Section 94: Representation of parties

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Trade Unions Act, 1926; Industrial Employment (Standing Orders) Act, 1946; Industrial Disputes Act, 1947.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for miscellaneous, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Industrial Relations Code, 2020 — Chapter XIV - Miscellaneous

Industrial Relations Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

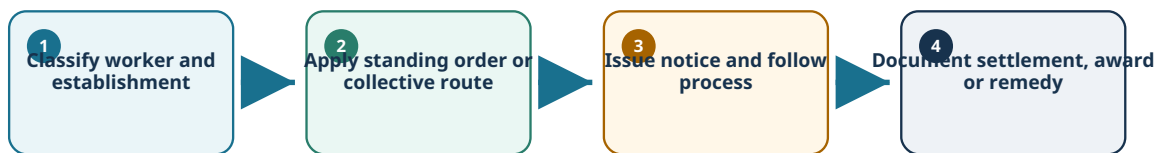
Sections: 90-104

Central Rules mapped: 5

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Industrial Relations Code, 2020 — Miscellaneous

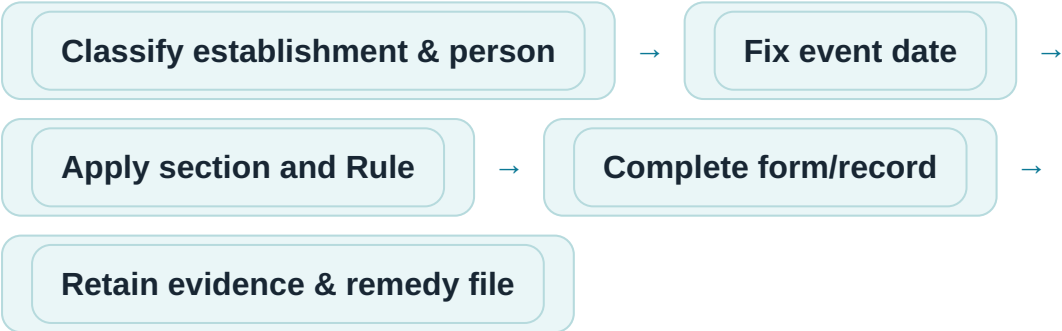


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 90: Conditions of service, etc., to remain unchanged under certain circumstances during pendency of proceedings

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 90 in the official source. Statutory title: Conditions of service, etc., to remain unchanged under certain circumstances during pendency of proceedings.

Finin2min clause-by-clause decode

1. Test 1
2. During pending proceedings, the employer must not prejudicially alter connected service conditions or punish protected workers except through the statutory permission/approval route.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 90: conditions of service, etc., to remain unchanged under certain circumstances during pendency of proceedings.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 39: Rule 39 — Protected workers

extracted from the official English notification

39. Protected workers.- (1) Every registered Trade Union connected with an industrial establishment, to which the provisions of the Code apply, shall communicate to the employer before the 30th April of every year, the names and addresses of such of the officers of such Trade Union who are employed in that establishment and who, in the opinion of such Trade Union shall be recognised as protected workers.

(2) Any change in the incumbency of any officer of the Trade Union referred to in sub-rule (1), shall be communicated to the employer by such Trade Union within fifteen days of such change.

(3) The employer shall, within fifteen days of the receipt of the names and addresses from the Trade Union under sub-rule (1) and subject to the provisions of sub-section (3) and (4) of section 90 of the Code recognise such workers as protected workers for the purposes of the said section and communicate to such Trade Union in writing, the list of workers recognised as protected workers for a period of twelve months from the date of such communication.

(4) Where the total number of names received by the employer under sub-rule (1), exceeds the maximum number of protected workers admissible for the industrial establishment under sub-section (4) of section 90, the employer shall recognise such maximum number of workers as protected workers:

Provided that where there is more than one registered Trade Union in the industrial establishment, the maximum number shall be so distributed by the employer among the Trade Unions that the numbers of recognised protected workers in individual Trade Unions bear practicably the same proportion to one another as the membership figures of the Trade Unions; and the employer shall in that case inform in writing to the President or the Secretary of each of the concerned Trade Union, the number of protected workers allotted to it:

Provided further that where the number of protected workers allotted to such a Trade Union under this sub-rule falls short of the number of officers of such Trade Union seeking protection, then that Trade Union shall be entitled to select the officers to be recognised as protected workers and such selection shall be made by that Trade Union and communicated to the employer within five days of the receipt of written intimation of the employer in

this regard.

(5) Where a dispute arises between an employer and any registered Trade Union in any matter connected with the recognition of protected workers under this rule, such dispute shall be referred to the Deputy Chief Labour

Commissioner (Central) or Regional Labour Commissioner (Central) or Assistant Labour Commissioner (Central)

concerned, whose decision thereon shall be final.

Code concordance

Primary operative section

Section 90

Conditions of service, etc., to remain unchanged under certain circumstances during pendency of proceedings

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 39 | Official source: section 90.

Section 91: Special provision for adjudication as to whether conditions of service, etc., changed during pendency of proceedings

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 91 in the official source. Statutory title: Special provision for adjudication as to whether conditions of service, etc., changed during pendency of proceedings.

Finin2min clause-by-clause decode

1. Test 1
2. A complaint alleging contravention of section 90 is made to the pending conciliation/arbitration/Tribunal forum in Form XVI under Rule 40.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 91: special provision for adjudication as to whether conditions of service, etc., changed during pendency of proceedings.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 40: Rule 40 — Complaint by aggrieved employee

extracted from the official English notification

40. Complaint by aggrieved employee.— (1) Every complaint of an aggrieved employee under section 91 of the Code

shall be made in Form-XVI electronically, or by speed post and shall be accompanied by as many copies thereof for

each of the opposite parties mentioned in such complaint.

(2) Every complaint under sub-rule (1) shall be verified by the aggrieved employee making the complaint or by the

authorised representative of such employee to the satisfaction of the conciliation officer, arbitrator, Tribunal or the

National Industrial Tribunal, as the case may be, acquainted with the facts of the case.

Code concordance

Primary operative section

Section 91

Special provision for adjudication as to whether conditions of service, etc., changed during pendency of proceedings

Forms and records

Form XVI

See Rule 40

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 40 | Official source: section 91.

Section 92: Power to transfer certain proceedings

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 92 in the official source. Statutory title: Power to transfer certain proceedings.

Finin2min clause-by-clause decode

1. Test 1
2. The provision creates the legal rule for power to transfer certain proceedings.
3. Test 2
4. Identify the actor, trigger, appropriate Government, prescribed manner and effective date before implementation.
5. Test 3
6. Keep contemporaneous approvals, notices, registers, filings, acknowledgements and decision evidence.
7. Test 4
8. Use the linked rules, notification and remedy route; unresolved classification or jurisdiction questions require professional review.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 92.

Section 93: Protection of persons

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 93 in the official source. Statutory title: Protection of persons.

Finin2min clause-by-clause decode

1. Test 1
2. The provision creates the legal rule for protection of persons.
3. Test 2
4. Identify the actor, trigger, appropriate Government, prescribed manner and effective date before implementation.
5. Test 3
6. Keep contemporaneous approvals, notices, registers, filings, acknowledgements and decision evidence.
7. Test 4
8. Use the linked rules, notification and remedy route; unresolved classification or jurisdiction questions require professional review.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 93.

Section 94: Representation of parties

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 94 in the official source. Statutory title: Representation of parties.

Finin2min clause-by-clause decode

1. Test 1
2. Representation depends on the forum and party status; employers, workers and unions must use the authorised representative categories stated in the section.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 94: representation of parties.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 41: Rule 41 — Authorisation of worker for representing in proceeding

extracted from the official English notification

41. Authorisation of worker for representing in proceeding.— Where the worker is not a member of any Trade Union, any member of the executive or other office-bearer of any Trade Union connected with or by any other worker employed in the industry in which the worker is employed, may be authorised in Form-VI by such worker to represent him in any proceeding relating to a dispute in which that worker is a party.

Code concordance

Primary operative section

Section 94

Representation of parties

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 42: Rule 42 — Authorisation of employer for representing in proceeding

extracted from the official English notification

42. Authorisation of employer for representing in proceeding.— Where an employer is not a member of any

association of employers, an officer of any association of employers connected with, or by any other employer engaged

in, the industry in which the employer is engaged, may be authorised in Form-VI to represent him in any proceeding

relating to a dispute in which that employer is a party.

Code concordance

Primary operative section

Section 94

Representation of parties

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Central Rule 43: Rule 43 — Parties bound by acts of representative

extracted from the official English notification

43. Parties bound by acts of representative.- A party appearing through a representative shall be bound by the acts of that representative.

Code concordance

Primary operative section

Section 94

Representation of parties

Forms and records

No form heading is directly assigned to this rule. Keep the application, notice, order, electronic acknowledgment and register required by the text.

Implementation owner

HR/employee relations with legal review and the authorised signatory specified by the rule.

System control

Create a workflow that blocks completion until every mandatory field, attachment, service method and timeline is satisfied.

Evidence

Preserve the exact filed form, annexures, electronic receipt, delivery proof, hearing material and final order.

Failure consequence

The underlying Code section may create invalidity, compensation, appeal, recovery, unfair-practice or penalty exposure.

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Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 41, Rule 42, Rule 43 | Official source: section 94.

Section 95: Removal of doubts in interpretation of award or settlement

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 95 in the official source. Statutory title: Removal of doubts in interpretation of award or settlement.

Finin2min clause-by-clause decode

1. Test 1
2. Doubts about interpretation of an award or settlement may be referred by the appropriate Government to the Tribunal/National Tribunal.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 95: removal of doubts in interpretation of award or settlement.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 95.

Section 96: Power to exempt

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 96 in the official source. Statutory title: Power to exempt.

Finin2min clause-by-clause decode

1. Test 1
2. Exemptions require a valid notification and are construed with their conditions; do not rely on an assumed sector exemption.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 96: power to exempt.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 96.

Section 97: Jurisdiction of civil courts barred

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 97 in the official source. Statutory title: Jurisdiction of civil courts barred.

Finin2min clause-by-clause decode

1. Test 1
2. Civil-court jurisdiction is barred for matters assigned to the Code; identify the correct statutory forum before filing.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 97: jurisdiction of civil courts barred.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 97.

Section 98: Protection of action taken in good faith

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 98 in the official source. Statutory title: Protection of action taken in good faith.

Finin2min clause-by-clause decode

1. Test 1
2. The provision creates the legal rule for protection of action taken in good faith.
3. Test 2
4. Identify the actor, trigger, appropriate Government, prescribed manner and effective date before implementation.
5. Test 3
6. Keep contemporaneous approvals, notices, registers, filings, acknowledgements and decision evidence.
7. Test 4
8. Use the linked rules, notification and remedy route; unresolved classification or jurisdiction questions require professional review.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 98.

Section 99: Power of appropriate Government to make rules

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 99 in the official source. Statutory title: Power of appropriate Government to make rules.

Finin2min clause-by-clause decode

1. Test 1
2. Central and State Governments make rules for their respective spheres. Central Rules do not eliminate the need to check valid State rules.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 99: power of appropriate government to make rules.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 99.

Section 100: Delegation of powers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 100 in the official source. Statutory title: Delegation of powers.

Finin2min clause-by-clause decode

1. Test 1
2. Delegation must be supported by a notification and observed within its subject, officer and territorial limits.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 100: delegation of powers.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 100.

Section 101: Power to amend Schedules

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 101 in the official source. Statutory title: Power to amend Schedules.

Finin2min clause-by-clause decode

1. Test 1
2. The Central Government may amend the three Schedules by notification; monitor changes because they alter standing orders, unfair practices and notice-of-change coverage.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 101: power to amend schedules.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 101.

Section 102: Amendment of Act 7 of 2017

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 102 in the official source. Statutory title: Amendment of Act 7 of 2017.

Finin2min clause-by-clause decode

1. Test 1
2. The provision creates the legal rule for amendment of act 7 of 2017.
3. Test 2
4. Identify the actor, trigger, appropriate Government, prescribed manner and effective date before implementation.
5. Test 3
6. Keep contemporaneous approvals, notices, registers, filings, acknowledgements and decision evidence.
7. Test 4
8. Use the linked rules, notification and remedy route; unresolved classification or jurisdiction questions require professional review.
9. Implementation control
10. Trigger

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 102.

Section 103: Power to remove difficulties

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 103 in the official source. Statutory title: Power to remove difficulties.

Finin2min clause-by-clause decode

1. Test 1
2. Removal-of-difficulty orders must remain consistent with the Code and can only be made within three years from commencement.
3. Implementation control
4. Trigger
5. Document the fact pattern that activates section 103: power to remove difficulties.
6. Coverage and jurisdiction
7. Record worker/employee status, establishment, appropriate Government, threshold and territorial authority.
8. Decision owner
9. Assign HR/ER, legal, payroll/finance and authorised signatory roles; no action should depend on an undocumented oral decision.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 103.

Section 104: Repeal and savings

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 104 in the official source. Statutory title: Repeal and savings.

Finin2min clause-by-clause decode

1. Test 1
2. The Trade Unions Act, 1926, Industrial Employment (Standing Orders) Act, 1946 and Industrial Disputes Act, 1947 stand repealed from commencement.
3. Test 2
4. The Industrial Relations Code (Amendment) Act, 2026 inserted a transitional continuation for Tribunals and statutory authorities until the Code bodies become functional, deemed effective from 21 November 2025.
5. Test 3
6. Earlier rules, notifications, appointments, orders and actions continue only to the extent saved and not contrary to the Code.
7. Implementation control
8. Trigger
9. Document the fact pattern that activates section 104: repeal and savings.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 104.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
39	Rule 39 — Protected workers	Exact Gazette extract embedded
40	Rule 40 — Complaint by aggrieved employee	Exact Gazette extract embedded
41	Rule 41 — Authorisation of worker for representing in proceeding	Exact Gazette extract embedded
42	Rule 42 — Authorisation of employer for representing in proceeding	Exact Gazette extract embedded
43	Rule 43 — Parties bound by acts of representative	Exact Gazette extract embedded

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Trade Unions Act, 1926	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Employment (Standing Orders) Act, 1946	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.
Industrial Disputes Act, 1947	Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Bangalore Water Supply v. A. Rajappa	The industry test remains an important interpretive starting point, subject to the Code definition and later statutory developments.
Workmen of Firestone Tyre v. Management	Domestic enquiry fairness and the adjudicatory power to examine dismissal remain central principles, subject to the Code and certified standing orders.
Bharat Bank Ltd. v. Employees	Industrial adjudication is specialised statutory adjudication; forum, reference and award provisions must be followed.
Karnal Leather Karamchari Sanghatan v. Liberty Footwear	Settlement and collective-bargaining outcomes require genuine authority, representativeness and statutory compliance.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Industrial Relations Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 90 - Conditions of service, etc., to remain unchanged under certain circumstances during pendency of proceedings?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 91 - Special provision for adjudication as to whether conditions of service, etc., changed during pendency of proceedings?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 92 - Power to transfer certain proceedings?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 93 - Protection of persons?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 94 - Representation of parties?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 95 - Removal of doubts in interpretation of award or settlement?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 96 - Power to exempt?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 97 - Jurisdiction of civil courts barred?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Code on Social Security, 2020 — Chapter I - Preliminary

This chapter turns preliminary into an operational control file. It covers Short title, extent, commencement and application, Definitions, Registration and cancellation of an establishment; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Main obligations / rights

- Section 1: Short title, extent, commencement and application
- Section 2: Definitions
- Section 3: Registration and cancellation of an establishment

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for preliminary, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Code on Social Security, 2020 — Chapter I - Preliminary

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

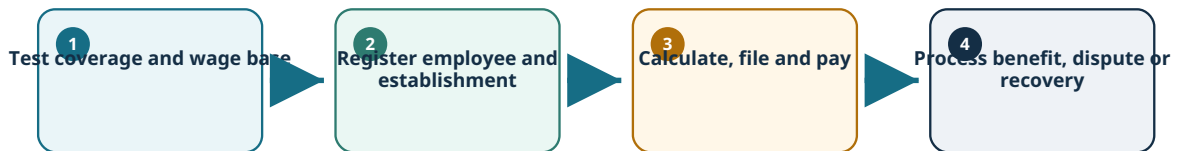
Sections: 1-3

Central Rules mapped: 4

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — Preliminary

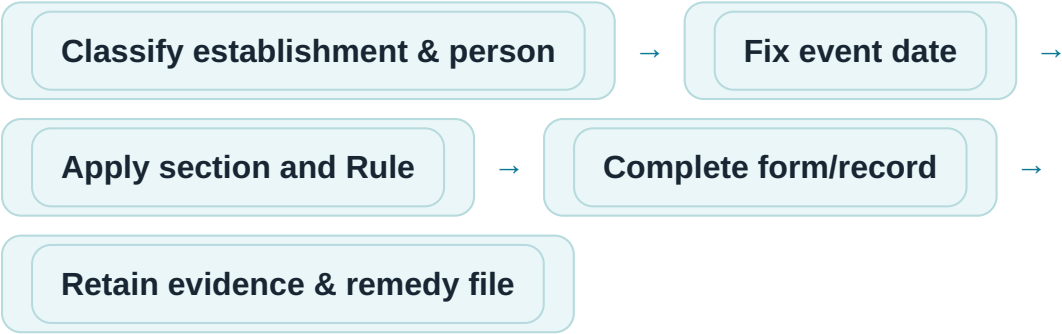


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 1: Short title, extent, commencement and application

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 1 in the official source. Statutory title: Short title, extent, commencement and application.

Finin2min clause-by-clause decode

1. Legal test 1
2. Confirm whether the relevant Chapter applies through the First Schedule and any voluntary-extension or inapplicability mechanism.
3. Legal test 2
4. Record the exact commencement notification applicable to each provision; the Code was not commenced as a single undifferentiated block.
5. Implementation control
6. Trigger
7. Document the facts that activate section 1: short title, extent, commencement and application.
8. Coverage and jurisdiction
9. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 3: Rule 3 — Manner and conditions of making the provisions of Chapter III or Chapter IV inapplicable to an establishment

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 3 | Official source: section 1.

Section 2: Definitions

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 2 in the official source. Statutory title: Definitions.

Finin2min clause-by-clause decode

1. Legal test 1
2. Apply definitions before thresholds or benefits. The same individual may be an employee, building worker, gig worker, platform worker or unorganised worker for different Chapters.
3. Legal test 2
4. Wages, dependant, family, employer, establishment, aggregator and appropriate Government require separate documented tests.
5. High-value definition matrix
6. Defined expression
7. Why it matters operationally
8. Aggregator
9. Digital intermediary or marketplace category relevant to gig/platform-worker schemes and contribution.
10. Appropriate Government

Applicable Central Rules immediately below the provision

Central Rule 2: Rule 2 — Definitions

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 4: Rule 4 — Income of dependent parents of employee

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 2, Rule 4 | Official source: section 2.

Section 3: Registration and cancellation of an establishment

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 3 in the official source. Statutory title: Registration and cancellation of an establishment.

Finin2min clause-by-clause decode

1. Legal test 1
2. Central registration is establishment-based and must be reconciled with common labour registration, PAN and portal data.
3. Legal test 2
4. Cancellation cannot be treated as a simple closure action; statutory notice, grounds and continuing liabilities remain relevant.
5. Implementation control
6. Trigger
7. Document the facts that activate section 3: registration and cancellation of an establishment.
8. Coverage and jurisdiction
9. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 5: Rule 5 — Registration of establishments and cancellation thereof

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 5 | Official source: section 3.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
3	Rule 3 — Manner and conditions of making the provisions of Chapter III or Chapter IV inapplicable to an establishment	Source-controlled mapping
2	Rule 2 — Definitions	Source-controlled mapping
4	Rule 4 — Income of dependent parents of employee	Source-controlled mapping
5	Rule 5 — Registration of establishments and cancellation thereof	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	

	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - Short title, extent, commencement and application?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - Definitions?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - Registration and cancellation of an establishment?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter II - Social Security Organisations

This chapter turns social security organisations into an operational control file. It covers Constitution of Board of Trustees of Employees' Provident Fund, Constitution of Employees' State Insurance Corporation, National Social Security Board and State Unorganised Workers' Board, Constitution of State Building Workers' Welfare Boards; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 4: Constitution of Board of Trustees of Employees' Provident Fund
- Section 5: Constitution of Employees' State Insurance Corporation
- Section 6: National Social Security Board and State Unorganised Workers' Board
- Section 7: Constitution of State Building Workers' Welfare Boards
- Section 8: Disqualification and removal of a member of any Social Security Organisation

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Notice
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for social security organisations, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter II - Social Security Organisations

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

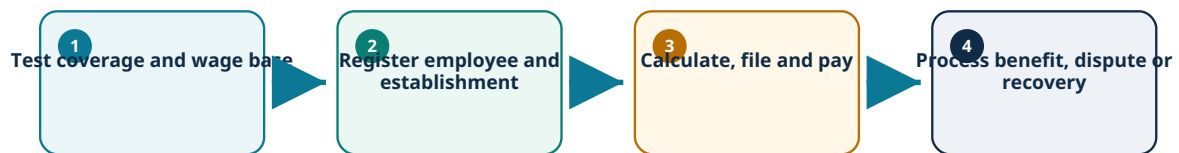
Sections: 4-13

Central Rules mapped: 7

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — Social Security Organisations

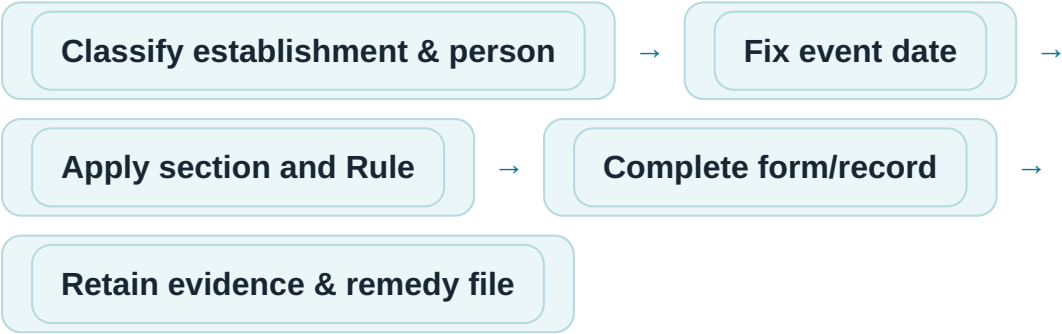


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 4: Constitution of Board of Trustees of Employees' Provident Fund

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 4 in the official source. Statutory title: Constitution of Board of Trustees of Employees' Provident Fund.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for constitution of board of trustees of employees' provident fund within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 4: constitution of board of trustees of employees' provident fund.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 6: Rule 6 — Administration of funds vested in Central Board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 7: Rule 7 — Executive Committee

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 11: Rule 11 — Meetings, notice of meetings, list of business and quorum

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 12: Rule 12 — Reconstitution of Corporation, Central Board, National Social Security Board, State Unorganised Workers' Board, Building Workers' Welfare Board or any of the Committees

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 6, Rule 7, Rule 11, Rule 12 | Official source: section 4.

Section 5: Constitution of Employees' State Insurance Corporation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 5 in the official source. Statutory title: Constitution of Employees' State Insurance Corporation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for constitution of employees' state insurance corporation within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 5: constitution of employees' state insurance corporation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 8: Rule 8 — The Employees' State Insurance Corporation, Standing Committee and Medical Benefit Committee

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 11: Rule 11 — Meetings, notice of meetings, list of business and quorum

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 12: Rule 12 — Reconstitution of Corporation, Central Board, National Social Security Board, State Unorganised Workers' Board, Building Workers' Welfare Board or any of the Committees

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 8, Rule 11, Rule 12 | Official source: section 5.

Section 6: National Social Security Board and State Unorganised Workers' Board

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 6 in the official source. Statutory title: National Social Security Board and State Unorganised Workers' Board.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for national social security board and state unorganised workers' board within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 6: national social security board and state unorganised workers' board.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 9: Rule 9 — National Social Security Board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 10: Rule 10 — Other welfare measures and facilities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 11: Rule 11 — Meetings, notice of meetings, list of business and quorum

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 12: Rule 12 — Reconstitution of Corporation, Central Board, National Social Security Board, State Unorganised Workers' Board, Building Workers' Welfare Board or any of the Committees

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 9, Rule 10, Rule 11, Rule 12 | Official source: section 6.

Section 7: Constitution of State Building Workers' Welfare Boards

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 7 in the official source. Statutory title: Constitution of State Building Workers' Welfare Boards.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for constitution of state building workers' welfare boards within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 7: constitution of state building workers' welfare boards.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 10: Rule 10 — Other welfare measures and facilities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 11: Rule 11 — Meetings, notice of meetings, list of business and quorum

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 12: Rule 12 — Reconstitution of Corporation, Central Board, National Social Security Board, State Unorganised Workers' Board, Building Workers' Welfare Board or any of the Committees

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 10, Rule 11, Rule 12 | Official source: section 7.

Section 8: Disqualification and removal of a member of any Social Security Organisation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 8 in the official source. Statutory title: Disqualification and removal of a member of any Social Security Organisation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for disqualification and removal of a member of any social security organisation within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 8: disqualification and removal of a member of any social security organisation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 8.

Section 9: Procedure for transaction of business of Social Security Organisation, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 9 in the official source. Statutory title: Procedure for transaction of business of Social Security Organisation, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for procedure for transaction of business of social security organisation, etc. within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 9: procedure for transaction of business of social security organisation, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 9.

Section 10: Executive Heads of Central Board and Corporation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 10 in the official source. Statutory title: Executive Heads of Central Board and Corporation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for executive heads of central board and corporation within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 10: executive heads of central board and corporation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 10.

Section 11: Supersession of Corporation, Central Board, National Social Security Board or State Unorganised Workers' Board or the Building Workers' Welfare Board

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 11 in the official source. Statutory title: Supersession of Corporation, Central Board, National Social Security Board or State Unorganised Workers' Board or the Building Workers' Welfare Board.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for supersession of corporation, central board, national social security board or state unorganised workers' board or the building workers' welfare board within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 11: supersession of corporation, central board, national social security board or state unorganised workers' board or the building workers' welfare board.

10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 11.

Section 12: State Board, Regional Boards, local committees, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 12 in the official source. Statutory title: State Board, Regional Boards, local committees, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for state board, regional boards, local committees, etc. within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 12: state board, regional boards, local committees, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 12.

Section 13: Entrustment of additional functions to Social Security Organisations

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 13 in the official source. Statutory title: Entrustment of additional functions to Social Security Organisations.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for entrustment of additional functions to social security organisations within the Social Security Organisations Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 13: entrustment of additional functions to social security organisations.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 10: Rule 10 — Other welfare measures and facilities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 10 | Official source: section 13.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
6	Rule 6 — Administration of funds vested in Central Board	Source-controlled mapping
7	Rule 7 — Executive Committee	Source-controlled mapping
11	Rule 11 — Meetings, notice of meetings, list of business and quorum	Source-controlled mapping
12	Rule 12 — Reconstitution of Corporation, Central Board, National Social Security Board, State Unorganised Workers' Board, Building Workers' Welfare Board or any of the Committees	Source-controlled mapping
8	Rule 8 — The Employees' State Insurance Corporation, Standing Committee and Medical Benefit Committee	Source-controlled mapping
9	Rule 9 — National Social Security Board	Source-controlled mapping
10	Rule 10 — Other welfare measures and facilities	

Rule	Subject	Text/control status
		Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 4 - Constitution of Board of Trustees of Employees' Provident Fund?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - Constitution of Employees' State Insurance Corporation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - National Social Security Board and State Unorganised Workers' Board?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - Constitution of State Building Workers' Welfare Boards?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - Disqualification and removal of a member of any Social Security Organisation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 9 - Procedure for transaction of business of Social Security Organisation, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 10 - Executive Heads of Central Board and Corporation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 11 - Supersession of Corporation, Central Board, National Social Security Board or State Unorganised Workers' Board or the Building Workers' Welfare Board?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter III - EPF/EPS/EDLI

This chapter turns epf/eps/edli into an operational control file. It covers Appointment of officers of Central Board, Schemes, Funds, Contribution in respect of employees and contractors; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 14: Appointment of officers of Central Board
- Section 15: Schemes
- Section 16: Funds
- Section 17: Contribution in respect of employees and contractors
- Section 18: Fund to be recognised under Act 43 of 1961

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: wrong membership/wage base, delayed remittance, excluded-employee treatment or incomplete ECR/records.

Employee / worker remedy

membership credit, contribution visibility, transfer/withdrawal and grievance/claim routes. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for epf/eps/edli, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter III - EPF/EPS/EDLI

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

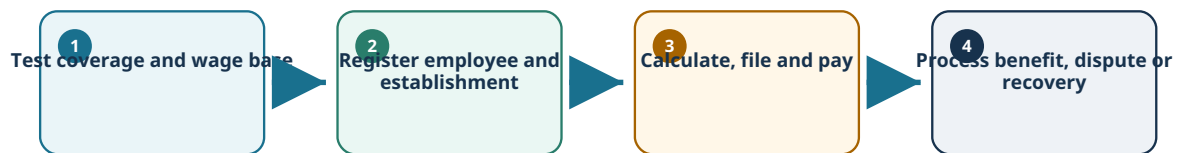
Sections: 14-23

Central Rules mapped: 2

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — EPF/EPS/EDLI

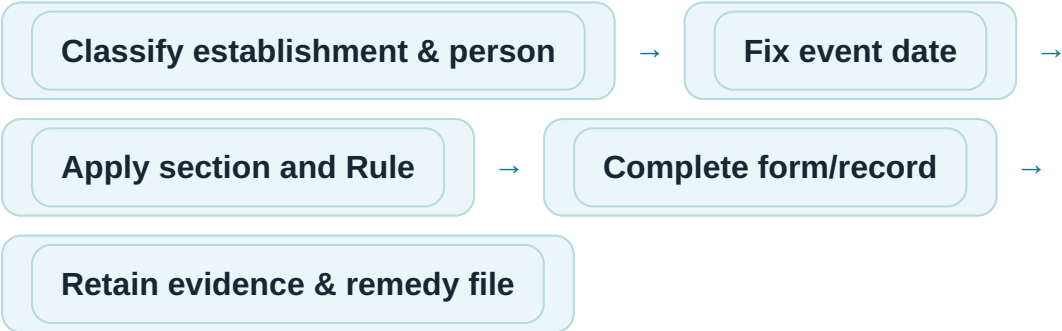


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 14: Appointment of officers of Central Board

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 14 in the official source. Statutory title: Appointment of officers of Central Board.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appointment of officers of central board within the Employees' Provident Fund Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 14: appointment of officers of central board.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 14.

Section 15: Schemes

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 15 in the official source. Statutory title: Schemes.

Finin2min clause-by-clause decode

1. Legal test 1
2. EPF, Pension and EDLI obligations operate through schemes framed under the Code; the scheme text is indispensable.
3. Legal test 2
4. Only the commenced sub-sections and notified schemes should be treated as operative.
5. Implementation control
6. Trigger
7. Document the facts that activate section 15: schemes.
8. Coverage and jurisdiction
9. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 15.

Section 16: Funds

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 16 in the official source. Statutory title: Funds.

Finin2min clause-by-clause decode

1. Legal test 1
2. Maintain separate accounting and governance for provident fund, pension fund and deposit-linked insurance fund.
3. Legal test 2
4. The commencement notification is partial for this section; do not assume every clause is live without checking.
5. Implementation control
6. Trigger
7. Document the facts that activate section 16: funds.
8. Coverage and jurisdiction
9. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

Central Rule 6: Rule 6 — Administration of funds vested in Central Board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 6 | Official source: section 16.

Section 17: Contribution in respect of employees and contractors

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 17 in the official source. Statutory title: Contribution in respect of employees and contractors.

Finin2min clause-by-clause decode

1. Legal test 1
2. Principal-employer exposure must include contractor employees and the recovery/adjustment mechanism against contractors.
3. Legal test 2
4. Reconcile muster, wage and remittance data across principal employer, contractor and member accounts.
5. Implementation control
6. Trigger
7. Document the facts that activate section 17: contribution in respect of employees and contractors.
8. Coverage and jurisdiction
9. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
10. Decision owner

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 17.

Section 18: Fund to be recognised under Act 43 of 1961

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 18 in the official source. Statutory title: Fund to be recognised under Act 43 of 1961.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for fund to be recognised under act 43 of 1961 within the Employees' Provident Fund Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 18: fund to be recognised under act 43 of 1961.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 18.

Section 19: Priority of payment of contributions over other debts

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 19 in the official source. Statutory title: Priority of payment of contributions over other debts.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for priority of payment of contributions over other debts within the Employees' Provident Fund Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 19: priority of payment of contributions over other debts.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 19.

Section 20: Chapter not to apply to certain establishments

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 20 in the official source. Statutory title: Chapter not to apply to certain establishments.

Finin2min clause-by-clause decode

1. Legal test 1
2. Exclusion/exemption must be supported by the exact establishment category and not by a broad industry assumption.
3. Implementation control
4. Trigger
5. Document the facts that activate section 20: chapter not to apply to certain establishments.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for provident fund, pension and deposit-linked insurance architecture; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 20.

Section 21: Authorising certain employers to maintain provident fund accounts

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 21 in the official source. Statutory title: Authorising certain employers to maintain provident fund accounts.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for authorising certain employers to maintain provident fund accounts within the Employees' Provident Fund Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 21: authorising certain employers to maintain provident fund accounts.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 21.

Section 22: Transfer of accounts

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 22 in the official source. Statutory title: Transfer of accounts.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for transfer of accounts within the Employees' Provident Fund Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 22: transfer of accounts.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 22.

Section 23: Appeal to Tribunal

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 23 in the official source. Statutory title: Appeal to Tribunal.

Finin2min clause-by-clause decode

1. Legal test 1
2. Identify appealable order, limitation, prescribed form, fee/deposit and Tribunal jurisdiction before filing.
3. Implementation control
4. Trigger
5. Document the facts that activate section 23: appeal to tribunal.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for provident fund, pension and deposit-linked insurance architecture; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 13: Rule 13 — Form, manner, time limits and fees for filing of appeal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 13 | Official source: section 23.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
6	Rule 6 — Administration of funds vested in Central Board	Source-controlled mapping
13	Rule 13 — Form, manner, time limits and fees for filing of appeal	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	

Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 14 - Appointment of officers of Central Board?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 15 - Schemes?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 16 - Funds?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 17 - Contribution in respect of employees and contractors?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 18 - Fund to be recognised under Act 43 of 1961?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 19 - Priority of payment of contributions over other debts?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 20 - Chapter not to apply to certain establishments?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 21 - Authorising certain employers to maintain provident fund accounts?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter IV - ESI

This chapter turns esi into an operational control file. It covers Principal Officers and other staff, Employees' State Insurance Fund, Purposes for which Employees' State Insurance Fund may be expended, Holding of property, etc.; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 24: Principal Officers and other staff
- Section 25: Employees' State Insurance Fund
- Section 26: Purposes for which Employees' State Insurance Fund may be expended
- Section 27: Holding of property, etc.
- Section 28: All employees to be insured

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: coverage, contribution, accident reporting, certification or benefit-period errors.

Employee / worker remedy

medical and cash benefits, employment-injury protection and access to ESIC/Employees Insurance Court remedies. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for esi, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter IV - ESI

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

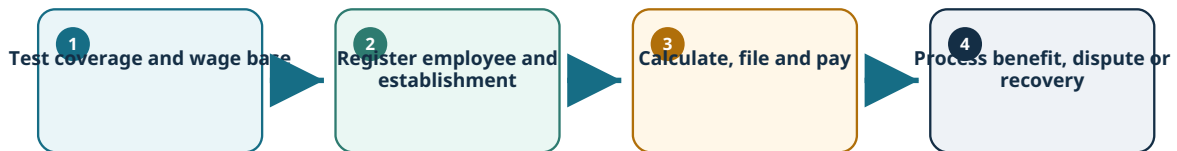
Sections: 24-52

Central Rules mapped: 15

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — ESI

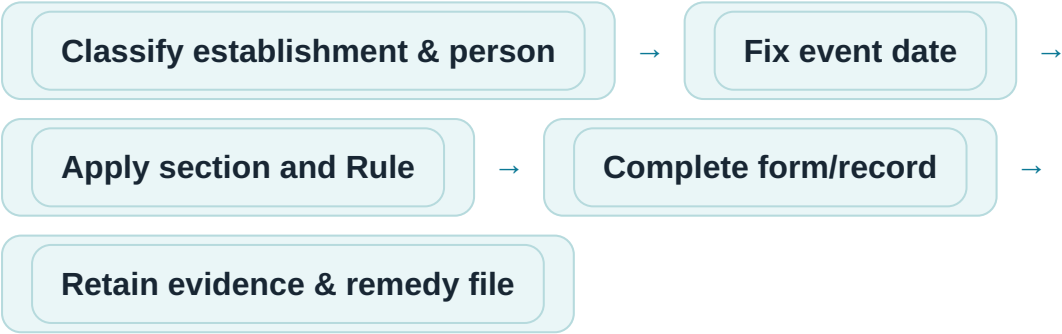


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 24: Principal Officers and other staff

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 24 in the official source. Statutory title: Principal Officers and other staff.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for principal officers and other staff within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 24: principal officers and other staff.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 14: Rule 14 — Salary and allowances of Director General and Financial Commissioner

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 14 | Official source: section 24.

Section 25: Employees' State Insurance Fund

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 25 in the official source. Statutory title: Employees' State Insurance Fund.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for employees' state insurance fund within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 25: employees' state insurance fund.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 15: Rule 15 — Investment of Employees' State Insurance Fund or any other money held by Corporation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 15 | Official source: section 25.

Section 26: Purposes for which Employees' State Insurance Fund may be expended

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 26 in the official source. Statutory title: Purposes for which Employees' State Insurance Fund may be expended.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for purposes for which employees' state insurance fund may be expended within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 26: purposes for which employees' state insurance fund may be expended.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 16: Rule 16 — Limits for defraying of expenditure

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 16 | Official source: section 26.

Section 27: Holding of property, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 27 in the official source. Statutory title: Holding of property, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for holding of property, etc. within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 27: holding of property, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 15: Rule 15 — Investment of Employees' State Insurance Fund or any other money held by Corporation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 17: Rule 17 — Holding of property, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 15, Rule 17 | Official source: section 27.

Section 28: All employees to be insured

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 28 in the official source. Statutory title: All employees to be insured.

Finin2min clause-by-clause decode

1. Legal test 1
2. Insurance coverage is employee- and establishment-specific; voluntary or notified extension and exclusions must be checked.
3. Implementation control
4. Trigger
5. Document the facts that activate section 28: all employees to be insured.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 18: Rule 18 — Insurance of employees

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 18 | Official source: section 28.

Section 29: Contributions

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 29 in the official source. Statutory title: Contributions.

Finin2min clause-by-clause decode

1. Legal test 1
2. Contribution computation requires the operative wage definition, rate, contribution period and ESIC regulations.
3. Implementation control
4. Trigger
5. Document the facts that activate section 29: contributions.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 19: Rule 19 — Rate of contributions

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 19 | Official source: section 29.

Section 30: Administrative expenses

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 30 in the official source. Statutory title: Administrative expenses.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for administrative expenses within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 30: administrative expenses.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 16: Rule 16 — Limits for defraying of expenditure

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 20: Rule 20 — Administrative expenses

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 16, Rule 20 | Official source: section 30.

Section 31: Provisions as to payment of contributions by employer, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 31 in the official source. Statutory title: Provisions as to payment of contributions by employer, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. Employer remains the primary remittance control owner even where the employee share is recoverable from wages.
3. Implementation control
4. Trigger
5. Document the facts that activate section 31: provisions as to payment of contributions by employer, etc..
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 31.

Section 32: Benefits

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 32 in the official source. Statutory title: Benefits.

Finin2min clause-by-clause decode

1. Legal test 1
2. Each benefit has its own qualifying contribution/insurance conditions and evidence pathway; benefit names are not interchangeable.
3. Implementation control
4. Trigger
5. Document the facts that activate section 32: benefits.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 21: Rule 21 — Limit for funeral expenses

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 22: Rule 22 — Qualification for claiming benefits

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 21, Rule 22 | Official source: section 32.

Section 33: Corporation's power to promote measures for health, etc., of Insured Persons

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 33 in the official source. Statutory title: Corporation's power to promote measures for health, etc., of Insured Persons.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for corporation's power to promote measures for health, etc., of insured persons within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 33: corporation's power to promote measures for health, etc., of insured persons.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 33.

Section 34: Presumption as to accident arising in course of employment

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 34 in the official source. Statutory title: Presumption as to accident arising in course of employment.

Finin2min clause-by-clause decode

1. Legal test 1
2. The presumption assists employment nexus but must be evaluated against time, place, course of employment and contrary evidence.
3. Implementation control
4. Trigger
5. Document the facts that activate section 34: presumption as to accident arising in course of employment.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 34.

Section 35: Accidents happening while acting in breach of law, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 35 in the official source. Statutory title: Accidents happening while acting in breach of law, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for accidents happening while acting in breach of law, etc. within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 35: accidents happening while acting in breach of law, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 35.

Section 36: Occupational disease

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 36 in the official source. Statutory title: Occupational disease.

Finin2min clause-by-clause decode

1. Legal test 1
2. Match the disease, scheduled employment and exposure history to the Third Schedule and applicable medical evidence.
3. Implementation control
4. Trigger
5. Document the facts that activate section 36: occupational disease.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 36.

Section 37: References to medical board

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 37 in the official source. Statutory title: References to medical board.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for references to medical board within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 37: references to medical board.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 23: Rule 23 — Appeal to Medical Appeal Tribunal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 24: Rule 24 — Second appeal to Employees' Insurance Court

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 23, Rule 24 | Official source: section 37.

Section 38: Dependants' benefit

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 38 in the official source. Statutory title: Dependants' benefit.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for dependants' benefit within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 38: dependants' benefit.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 38.

Section 39: Medical benefit

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 39 in the official source. Statutory title: Medical benefit.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for medical benefit within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 39: medical benefit.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 25: Rule 25 — Qualification and other conditions of insured person and family for claiming medical benefit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 25 | Official source: section 39.

Section 40: Provision of medical treatment by State Government or by Corporation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 40 in the official source. Statutory title: Provision of medical treatment by State Government or by Corporation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for provision of medical treatment by state government or by corporation within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 40: provision of medical treatment by state government or by corporation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 25: Rule 25 — Qualification and other conditions of insured person and family for claiming medical benefit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 26: Rule 26 — Employees' State Insurance Society

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 25, Rule 26 | Official source: section 40.

Section 41: General provisions as to benefits

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 41 in the official source. Statutory title: General provisions as to benefits.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for general provisions as to benefits within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 41: general provisions as to benefits.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 41.

Section 42: Corporation's rights when an employer fails to register, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 42 in the official source. Statutory title: Corporation's rights when an employer fails to register, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. An employer's registration or contribution failure can shift benefit cost to the Corporation initially and create a recovery exposure against the employer.
3. Implementation control
4. Trigger
5. Document the facts that activate section 42: corporation's rights when an employer fails to register, etc..
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 42.

Section 43: Liability of owner or occupier of factories, etc., for excessive sickness benefit

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 43 in the official source. Statutory title: Liability of owner or occupier of factories, etc., for excessive sickness benefit.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for liability of owner or occupier of factories, etc., for excessive sickness benefit within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 43: liability of owner or occupier of factories, etc., for excessive sickness benefit.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 43.

Section 44: Scheme for other beneficiaries

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 44 in the official source. Statutory title: Scheme for other beneficiaries.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for scheme for other beneficiaries within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 44: scheme for other beneficiaries.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 28: Rule 28 — Terms and conditions for operation of scheme for other beneficiaries

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 28 | Official source: section 44.

Section 45: Scheme for unorganised workers, gig workers and platform workers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 45 in the official source. Statutory title: Scheme for unorganised workers, gig workers and platform workers.

Finin2min clause-by-clause decode

1. Legal test 1
2. This is an enabling scheme provision; eligibility and benefit cannot be claimed without the operative scheme, funding and registration framework.
3. Implementation control
4. Trigger
5. Document the facts that activate section 45: scheme for unorganised workers, gig workers and platform workers.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 28: Rule 28 — Terms and conditions for operation of scheme for other beneficiaries

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 28 | Official source: section 45.

Section 46: Exemption of factories or other establishments belonging to Government or any local authority

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 46 in the official source. Statutory title: Exemption of factories or other establishments belonging to Government or any local authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for exemption of factories or other establishments belonging to government or any local authority within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 46: exemption of factories or other establishments belonging to government or any local authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 46.

Section 47: Contributions, etc., due to Corporation to have priority over other debts

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 47 in the official source. Statutory title: Contributions, etc., due to Corporation to have priority over other debts.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for contributions, etc., due to corporation to have priority over other debts within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 47: contributions, etc., due to corporation to have priority over other debts.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 47.

Section 48: Constitution of Employees' Insurance Court

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 48 in the official source. Statutory title: Constitution of Employees' Insurance Court.

Finin2min clause-by-clause decode

1. Legal test 1
2. Jurisdiction and constitution of the Employees' Insurance Court must be established before filing.
3. Implementation control
4. Trigger
5. Document the facts that activate section 48: constitution of employees' insurance court.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 24: Rule 24 — Second appeal to Employees' Insurance Court

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 29: Rule 29 — Proceedings before Employees' Insurance Court, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 24, Rule 29 | Official source: section 48.

Section 49: Matters to be decided by Employees' Insurance Court

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 49 in the official source. Statutory title: Matters to be decided by Employees' Insurance Court.

Finin2min clause-by-clause decode

1. Legal test 1
2. Separate matters reserved for the ESI Court from administrative or medical-board disputes.
3. Implementation control
4. Trigger
5. Document the facts that activate section 49: matters to be decided by employees' insurance court.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for ESI insurance, contributions, benefits and adjudication; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 24: Rule 24 — Second appeal to Employees' Insurance Court

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 29: Rule 29 — Proceedings before Employees' Insurance Court, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 24, Rule 29 | Official source: section 49.

Section 50: Powers of Employees' Insurance Court

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 50 in the official source. Statutory title: Powers of Employees' Insurance Court.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for powers of employees' insurance court within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 50: powers of employees' insurance court.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 29: Rule 29 — Proceedings before Employees' Insurance Court, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 29 | Official source: section 50.

Section 51: Proceedings of Employees' Insurance Courts

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 51 in the official source. Statutory title: Proceedings of Employees' Insurance Courts.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for proceedings of employees' insurance courts within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 51: proceedings of employees' insurance courts.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 29: Rule 29 — Proceedings before Employees' Insurance Court, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 29 | Official source: section 51.

Section 52: Appeal to High Court

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 52 in the official source. Statutory title: Appeal to High Court.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appeal to high court within the Employees' State Insurance Corporation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 52: appeal to high court.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 29: Rule 29 — Proceedings before Employees' Insurance Court, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 29 | Official source: section 52.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
14	Rule 14 — Salary and allowances of Director General and Financial Commissioner	Source-controlled mapping
15	Rule 15 — Investment of Employees' State Insurance Fund or any other money held by Corporation	Source-controlled mapping
16	Rule 16 — Limits for defraying of expenditure	Source-controlled mapping
17	Rule 17 — Holding of property, etc.	Source-controlled mapping
18	Rule 18 — Insurance of employees	Source-controlled mapping
19	Rule 19 — Rate of contributions	Source-controlled mapping
20	Rule 20 — Administrative expenses	Source-controlled mapping
21	Rule 21 — Limit for funeral expenses	Source-controlled mapping
22	Rule 22 — Qualification for claiming benefits	Source-controlled mapping

Rule	Subject	Text/control status
23	Rule 23 — Appeal to Medical Appeal Tribunal	Source-controlled mapping
24	Rule 24 — Second appeal to Employees' Insurance Court	Source-controlled mapping
25	Rule 25 — Qualification and other conditions of insured person and family for claiming medical benefit	Source-controlled mapping
26	Rule 26 — Employees' State Insurance Society	Source-controlled mapping
28	Rule 28 — Terms and conditions for operation of scheme for other beneficiaries	Source-controlled mapping
29	Rule 29 — Proceedings before Employees' Insurance Court, etc.	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 24 - Principal Officers and other staff?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 25 - Employees' State Insurance Fund?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 26 - Purposes for which Employees' State Insurance Fund may be expended?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 27 - Holding of property, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 28 - All employees to be insured?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 29 - Contributions?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 30 - Administrative expenses?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 31 - Provisions as to payment of contributions by employer, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter V - Gratuity

This chapter turns gratuity into an operational control file. It covers Payment of gratuity, Continuous service, Nomination, Determination of amount of gratuity; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 53: Payment of gratuity
- Section 54: Continuous service
- Section 55: Nomination
- Section 56: Determination of amount of gratuity
- Section 57: Compulsory insurance

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: wrong continuous-service test, wage base, nomination, forfeiture or delayed payment.

Employee / worker remedy

determination and timely payment of gratuity, nomination rights and interest/remedy for delay. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for gratuity, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter V - Gratuity

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

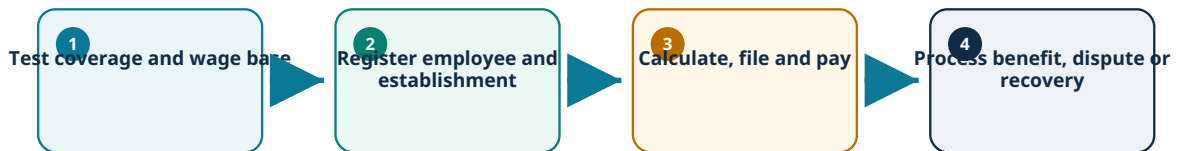
Sections: 53-58

Central Rules mapped: 4

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — Gratuity

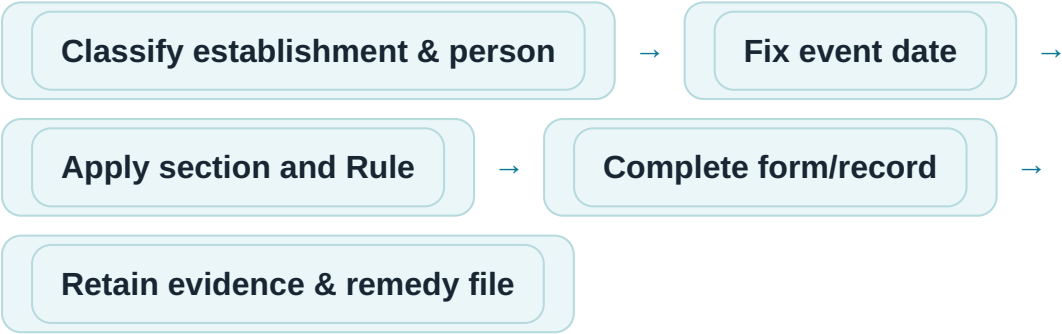


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 53: Payment of gratuity

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 53 in the official source. Statutory title: Payment of gratuity.

Finin2min clause-by-clause decode

1. Legal test 1
2. Test qualifying service, category of cessation, fixed-term treatment, death/disablement exceptions and the statutory wage base.
3. Implementation control
4. Trigger
5. Document the facts that activate section 53: payment of gratuity.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for gratuity eligibility, nomination, determination, insurance and appeal; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 53.

Section 54: Continuous service

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 54 in the official source. Statutory title: Continuous service.

Finin2min clause-by-clause decode

1. Legal test 1
2. Continuous service includes deemed-service rules; absence, lay-off, leave and seasonal establishment treatment must be reconstructed from records.
3. Implementation control
4. Trigger
5. Document the facts that activate section 54: continuous service.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for gratuity eligibility, nomination, determination, insurance and appeal; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 54.

Section 55: Nomination

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 55 in the official source. Statutory title: Nomination.

Finin2min clause-by-clause decode

1. Legal test 1
2. Nomination does not replace the substantive right of legal heirs where the Code says otherwise; family status changes require fresh action.
3. Implementation control
4. Trigger
5. Document the facts that activate section 55: nomination.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for gratuity eligibility, nomination, determination, insurance and appeal; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 31: Rule 31 — Gratuity invested for benefit of minor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 32: Rule 32 — Nomination, fresh nomination and modification

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 31, Rule 32 | Official source: section 55.

Section 56: Determination of amount of gratuity

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 56 in the official source. Statutory title: Determination of amount of gratuity.

Finin2min clause-by-clause decode

1. Legal test 1
2. Employer determination, notice, payment, deposit of disputed amount, competent-authority application and appeal are separate controls.
3. Implementation control
4. Trigger
5. Document the facts that activate section 56: determination of amount of gratuity.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for gratuity eligibility, nomination, determination, insurance and appeal; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 31: Rule 31 — Gratuity invested for benefit of minor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 33: Rule 33 — Application for gratuity and appeal, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 31, Rule 33 | Official source: section 56.

Section 57: Compulsory insurance

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 57 in the official source. Statutory title: Compulsory insurance.

Finin2min clause-by-clause decode

1. Legal test 1
2. Where compulsory insurance applies, policy/trust coverage must match the statutory liability and remain funded.
3. Implementation control
4. Trigger
5. Document the facts that activate section 57: compulsory insurance.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for gratuity eligibility, nomination, determination, insurance and appeal; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 57.

Section 58: Competent authority

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 58 in the official source. Statutory title: Competent authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for competent authority within the Gratuity Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 58: competent authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 33: Rule 33 — Application for gratuity and appeal, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 34: Rule 34 — Qualifications and experience of competent authority

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 33, Rule 34 | Official source: section 58.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
31	Rule 31 — Gratuity invested for benefit of minor	Source-controlled mapping
32	Rule 32 — Nomination, fresh nomination and modification	Source-controlled mapping
33	Rule 33 — Application for gratuity and appeal, etc.	Source-controlled mapping
34	Rule 34 — Qualifications and experience of competent authority	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 53 - Payment of gratuity?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 54 - Continuous service?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 55 - Nomination?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 56 - Determination of amount of gratuity?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 57 - Compulsory insurance?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 58 - Competent authority?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VI - Maternity benefit

This chapter turns maternity benefit into an operational control file. It covers Employment of, or work by, women prohibited during certain period, Right to payment of maternity benefit, Continuance of payment of maternity benefit in certain cases, Notice of claim for maternity benefit and payment thereof; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 59: Employment of, or work by, women prohibited during certain period
- Section 60: Right to payment of maternity benefit
- Section 61: Continuance of payment of maternity benefit in certain cases
- Section 62: Notice of claim for maternity benefit and payment thereof
- Section 63: Payment of maternity benefit in case of death of a woman

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Notice
- Certificate
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: denial of protected benefit, incorrect qualifying service or adverse employment action.

Employee / worker remedy

maternity and connected benefits, protection from prohibited dismissal and access to the competent authority. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for maternity benefit, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter VI - Maternity benefit

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

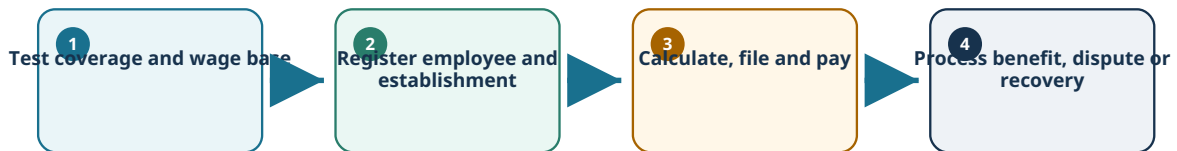
Sections: 59-72

Central Rules mapped: 6

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — Maternity benefit

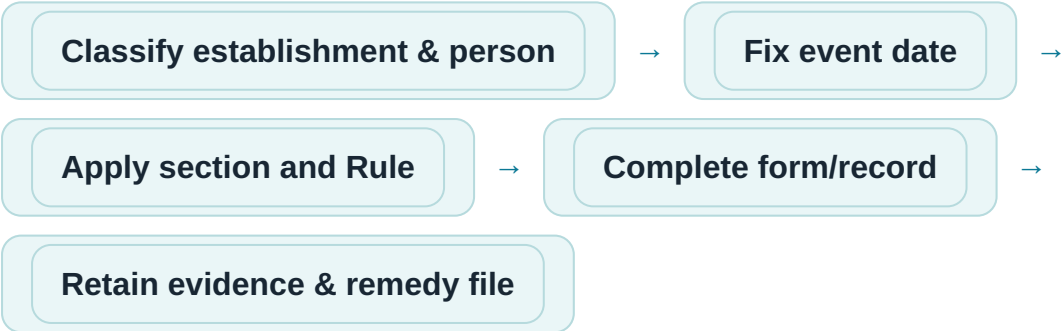


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 59: Employment of, or work by, women prohibited during certain period

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 59 in the official source. Statutory title: Employment of, or work by, women prohibited during certain period.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for employment of, or work by, women prohibited during certain period within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 59: employment of, or work by, women prohibited during certain period.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 59.

Section 60: Right to payment of maternity benefit

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 60 in the official source. Statutory title: Right to payment of maternity benefit.

Finin2min clause-by-clause decode

1. Legal test 1
2. Eligibility depends on actual service and the relevant maternity event; calculate benefit using the statutory average-wage method and protected period.
3. Implementation control
4. Trigger
5. Document the facts that activate section 60: right to payment of maternity benefit.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for maternity benefit, protected absence, nursing breaks, crèche and remedies; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 60.

Section 61: Continuance of payment of maternity benefit in certain cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 61 in the official source. Statutory title: Continuance of payment of maternity benefit in certain cases.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for continuance of payment of maternity benefit in certain cases within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 61: continuance of payment of maternity benefit in certain cases.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 61.

Section 62: Notice of claim for maternity benefit and payment thereof

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 62 in the official source. Statutory title: Notice of claim for maternity benefit and payment thereof.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for notice of claim for maternity benefit and payment thereof within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 62: notice of claim for maternity benefit and payment thereof.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 35: Rule 35 — Certificate and notice of claim for maternity benefit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 35 | Official source: section 62.

Section 63: Payment of maternity benefit in case of death of a woman

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 63 in the official source. Statutory title: Payment of maternity benefit in case of death of a woman.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for payment of maternity benefit in case of death of a woman within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 63: payment of maternity benefit in case of death of a woman.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 63.

Section 64: Payment of medical bonus

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 64 in the official source. Statutory title: Payment of medical bonus.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for payment of medical bonus within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 64: payment of medical bonus.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 64.

Section 65: Leave for miscarriage, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 65 in the official source. Statutory title: Leave for miscarriage, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for leave for miscarriage, etc. within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 65: leave for miscarriage, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 35: Rule 35 — Certificate and notice of claim for maternity benefit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 35 | Official source: section 65.

Section 66: Nursing breaks

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 66 in the official source. Statutory title: Nursing breaks.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for nursing breaks within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 66: nursing breaks.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 36: Rule 36 — Duration of nursing breaks

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 36 | Official source: section 66.

Section 67: Crèche facility

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 67 in the official source. Statutory title: Crèche facility.

Finin2min clause-by-clause decode

1. Legal test 1
2. Crèche obligation requires threshold, distance/access, visits and facility rules—not merely a reimbursement policy.
3. Implementation control
4. Trigger
5. Document the facts that activate section 67: crèche facility.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for maternity benefit, protected absence, nursing breaks, crèche and remedies; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 37: Rule 37 — Employees and crèche facility

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 37 | Official source: section 67.

Section 68: Dismissal for absence during pregnancy

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 68 in the official source. Statutory title: Dismissal for absence during pregnancy.

Finin2min clause-by-clause decode

1. Legal test 1
2. Discharge or dismissal during protected absence is restricted; gross misconduct and benefit forfeiture require the prescribed process.
3. Implementation control
4. Trigger
5. Document the facts that activate section 68: dismissal for absence during pregnancy.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for maternity benefit, protected absence, nursing breaks, crèche and remedies; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 38: Rule 38 — Gross misconduct

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 38 | Official source: section 68.

Section 69: No deduction of wages in certain cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 69 in the official source. Statutory title: No deduction of wages in certain cases.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for no deduction of wages in certain cases within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 69: no deduction of wages in certain cases.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 69.

Section 70: Forfeiture of maternity benefit

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 70 in the official source. Statutory title: Forfeiture of maternity benefit.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for forfeiture of maternity benefit within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 70: forfeiture of maternity benefit.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 38: Rule 38 — Gross misconduct

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 38 | Official source: section 70.

Section 71: Duties of employer

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 71 in the official source. Statutory title: Duties of employer.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for duties of employer within the Maternity Benefit Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 71: duties of employer.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 40: Rule 40 — Duties of Inspector-cum-Facilitator

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 40 | Official source: section 71.

Section 72: Power of Inspector-cum-Facilitator to direct payments to be made

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 72 in the official source. Statutory title: Power of Inspector-cum-Facilitator to direct payments to be made.

Finin2min clause-by-clause decode

1. Legal test 1
2. Complaint and direction powers create a fast statutory remedy in addition to internal grievance routes.
3. Implementation control
4. Trigger
5. Document the facts that activate section 72: power of inspector-cum-facilitator to direct payments to be made.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for maternity benefit, protected absence, nursing breaks, crèche and remedies; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 39: Rule 39 — Complaint before Inspector-cum-Facilitator and appeal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 40: Rule 40 — Duties of Inspector-cum-Facilitator

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 39, Rule 40 | Official source: section 72.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
35	Rule 35 — Certificate and notice of claim for maternity benefit	Source-controlled mapping
36	Rule 36 — Duration of nursing breaks	Source-controlled mapping
37	Rule 37 — Employees and crèche facility	Source-controlled mapping
38	Rule 38 — Gross misconduct	Source-controlled mapping

Rule	Subject	Text/control status
40	Rule 40 — Duties of Inspector-cum-Facilitator	Source-controlled mapping
39	Rule 39 — Complaint before Inspector-cum-Facilitator and appeal	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 59 - Employment of, or work by, women prohibited during certain period?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 60 - Right to payment of maternity benefit?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 61 - Continuance of payment of maternity benefit in certain cases?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 62 - Notice of claim for maternity benefit and payment thereof?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 63 - Payment of maternity benefit in case of death of a woman?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 64 - Payment of medical bonus?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 65 - Leave for miscarriage, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 66 - Nursing breaks?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VII - Employees compensation

This chapter turns employees compensation into an operational control file. It covers Reports of fatal accidents and serious bodily injuries, Employer's liability for compensation, Compensation in case of death of or injury in plantation, Amount of compensation; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 73: Reports of fatal accidents and serious bodily injuries
- Section 74: Employer's liability for compensation
- Section 75: Compensation in case of death of or injury in plantation
- Section 76: Amount of compensation
- Section 77: Compensation to be paid when due and damages for default

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Notice
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: failure to report injury, calculate compensation or deposit/pay within the statutory route.

Employee / worker remedy

employment-injury compensation, medical evidence recognition and adjudication/appeal rights. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for employees compensation, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter VII - Employees compensation

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

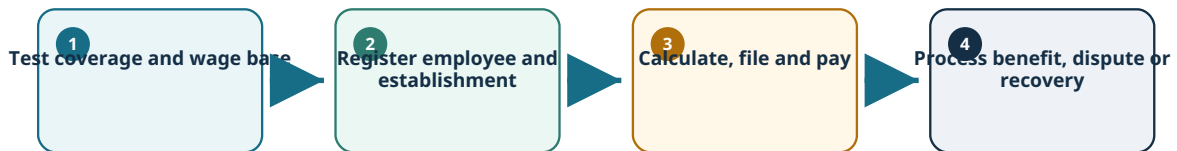
Sections: 73-99

Central Rules mapped: 5

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — Employees compensation

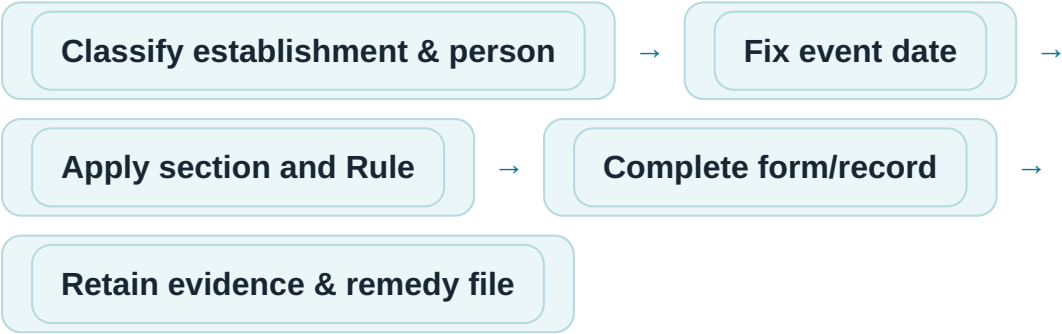


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 73: Reports of fatal accidents and serious bodily injuries

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 73 in the official source. Statutory title: Reports of fatal accidents and serious bodily injuries.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for reports of fatal accidents and serious bodily injuries within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 73: reports of fatal accidents and serious bodily injuries.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 63: Rule 63 — Employee right to compensation disclosure

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 63 | Official source: section 73.

Section 74: Employer's liability for compensation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 74 in the official source. Statutory title: Employer's liability for compensation.

Finin2min clause-by-clause decode

1. Legal test 1
2. Establish accident, employment nexus, employee status, disablement/death and statutory exceptions before quantification.
3. Implementation control
4. Trigger
5. Document the facts that activate section 74: employer's liability for compensation.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 63: Rule 63 — Employee right to compensation disclosure

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 63 | Official source: section 74.

Section 75: Compensation in case of death of or injury in plantation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 75 in the official source. Statutory title: Compensation in case of death of or injury in plantation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for compensation in case of death of or injury in plantation within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 75: compensation in case of death of or injury in plantation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 75.

Section 76: Amount of compensation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 76 in the official source. Statutory title: Amount of compensation.

Finin2min clause-by-clause decode

1. Legal test 1
2. Use the Fourth and Sixth Schedules, age, wages and nature of disablement/death; retain calculation assumptions.
3. Implementation control
4. Trigger
5. Document the facts that activate section 76: amount of compensation.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 27: Rule 27 — Capitalised value of benefit payable to the employee

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 27 | Official source: section 76.

Section 77: Compensation to be paid when due and damages for default

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 77 in the official source. Statutory title: Compensation to be paid when due and damages for default.

Finin2min clause-by-clause decode

1. Legal test 1
2. Compensation is due when statutory liability arises; delay can trigger interest and damages.
3. Implementation control
4. Trigger
5. Document the facts that activate section 77: compensation to be paid when due and damages for default.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 57: Rule 57 — Rate of interest payable by employer under clause (a) of sub-section (3) of section 77

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 57 | Official source: section 77.

Section 78: Method of calculating monthly wages for purposes of compensation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 78 in the official source. Statutory title: Method of calculating monthly wages for purposes of compensation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for method of calculating monthly wages for purposes of compensation within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 78: method of calculating monthly wages for purposes of compensation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 78.

Section 79: Review

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 79 in the official source. Statutory title: Review.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for review within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 79: review.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 79.

Section 80: Commutation of half-monthly payments

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 80 in the official source. Statutory title: Commutation of half-monthly payments.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for commutation of half-monthly payments within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 80: commutation of half-monthly payments.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 80.

Section 81: Distribution of compensation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 81 in the official source. Statutory title: Distribution of compensation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for distribution of compensation within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 81: distribution of compensation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 81.

Section 82: Notice and claim

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 82 in the official source. Statutory title: Notice and claim.

Finin2min clause-by-clause decode

1. Legal test 1
2. Notice and limitation exceptions are fact-sensitive; preserve the earliest accident/knowledge and employer-awareness evidence.
3. Implementation control
4. Trigger
5. Document the facts that activate section 82: notice and claim.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 82.

Section 83: Special provisions relating to accidents occurring outside Indian territory

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 83 in the official source. Statutory title: Special provisions relating to accidents occurring outside Indian territory.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for special provisions relating to accidents occurring outside indian territory within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 83: special provisions relating to accidents occurring outside indian territory.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 83.

Section 84: Medical examination

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 84 in the official source. Statutory title: Medical examination.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for medical examination within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 84: medical examination.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 84.

Section 85: Contracting

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 85 in the official source. Statutory title: Contracting.

Finin2min clause-by-clause decode

1. Legal test 1
2. Principal exposure in contracting arrangements requires recovery rights, indemnity evidence and contractor insurance checks.
3. Implementation control
4. Trigger
5. Document the facts that activate section 85: contracting.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 85.

Section 86: Remedies of employer against stranger

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 86 in the official source. Statutory title: Remedies of employer against stranger.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for remedies of employer against stranger within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 86: remedies of employer against stranger.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 86.

Section 87: Insolvency of employer

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 87 in the official source. Statutory title: Insolvency of employer.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for insolvency of employer within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 87: insolvency of employer.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 87.

Section 88: Power to require from employers statements regarding fatal accidents

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 88 in the official source. Statutory title: Power to require from employers statements regarding fatal accidents.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to require from employers statements regarding fatal accidents within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 88: power to require from employers statements regarding fatal accidents.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 88.

Section 89: Registration of agreements

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 89 in the official source. Statutory title: Registration of agreements.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for registration of agreements within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 89: registration of agreements.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 89.

Section 90: Reference to competent authority

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 90 in the official source. Statutory title: Reference to competent authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for reference to competent authority within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 90: reference to competent authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 90.

Section 91: Appointment of competent authority

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 91 in the official source. Statutory title: Appointment of competent authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appointment of competent authority within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 91: appointment of competent authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 91.

Section 92: Venue of proceedings and transfer

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 92 in the official source. Statutory title: Venue of proceedings and transfer.

Finin2min clause-by-clause decode

1. Legal test 1
2. Venue turns on accident, employee/dependant residence, employer registered office and transfer rules.
3. Implementation control
4. Trigger
5. Document the facts that activate section 92: venue of proceedings and transfer.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 58: Rule 58 — Manner of notice under sub-section (1) and manner of transmitting money under sub-section (3) of section 92

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 58 | Official source: section 92.

Section 93: Form of application

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 93 in the official source. Statutory title: Form of application.

Finin2min clause-by-clause decode

1. Legal test 1
2. Application must identify parties, accident, injury/death, wages, relief and disputed questions and use the prescribed form/certificate.
3. Implementation control
4. Trigger
5. Document the facts that activate section 93: form of application.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for employment-injury compensation and competent-authority procedure; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 59: Rule 59 — Form, manner and fee for application for claim or settlement under sub-section (3) of section 93

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 59 | Official source: section 93.

Section 94: Power of competent authority to require further deposit in cases of fatal accident

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 94 in the official source. Statutory title: Power of competent authority to require further deposit in cases of fatal accident.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of competent authority to require further deposit in cases of fatal accident within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 94: power of competent authority to require further deposit in cases of fatal accident.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 94.

Section 95: Powers and procedure of competent authority

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 95 in the official source. Statutory title: Powers and procedure of competent authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for powers and procedure of competent authority within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 95: powers and procedure of competent authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 95.

Section 96: Appearance of parties

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 96 in the official source. Statutory title: Appearance of parties.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appearance of parties within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 96: appearance of parties.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 96.

Section 97: Method of recording evidence

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 97 in the official source. Statutory title: Method of recording evidence.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for method of recording evidence within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 97: method of recording evidence.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 97.

Section 98: Power to submit cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 98 in the official source. Statutory title: Power to submit cases.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to submit cases within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 98: power to submit cases.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 98.

Section 99: Appeal against order of competent authority

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 99 in the official source. Statutory title: Appeal against order of competent authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appeal against order of competent authority within the Employees' Compensation Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 99: appeal against order of competent authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 99.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
63	Rule 63 — Employee right to compensation disclosure	Source-controlled mapping
27	Rule 27 — Capitalised value of benefit payable to the employee	Source-controlled mapping
57	Rule 57 — Rate of interest payable by employer under clause (a) of sub-section (3) of section 77	Source-controlled mapping
58	Rule 58 — Manner of notice under sub-section (1) and manner of transmitting money under sub-section (3) of section 92	Source-controlled mapping
59	Rule 59 — Form, manner and fee for application for claim or settlement under sub-section (3) of section 93	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	

Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 73 - Reports of fatal accidents and serious bodily injuries?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 74 - Employer's liability for compensation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 75 - Compensation in case of death of or injury in plantation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 76 - Amount of compensation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 77 - Compensation to be paid when due and damages for default?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 78 - Method of calculating monthly wages for purposes of compensation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 79 - Review?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 80 - Commutation of half-monthly payments?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VIII - BOCW and cess

This chapter turns bocw and cess into an operational control file. It covers Levy and collection of cess, Interest payable on delay in payment of cess, Power to exempt from cess, Self-assessment of cess; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 100: Levy and collection of cess
- Section 101: Interest payable on delay in payment of cess
- Section 102: Power to exempt from cess
- Section 103: Self-assessment of cess
- Section 104: Penalty for non-payment of cess within the specified time

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for bocw and cess, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter VIII - BOCW and cess

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

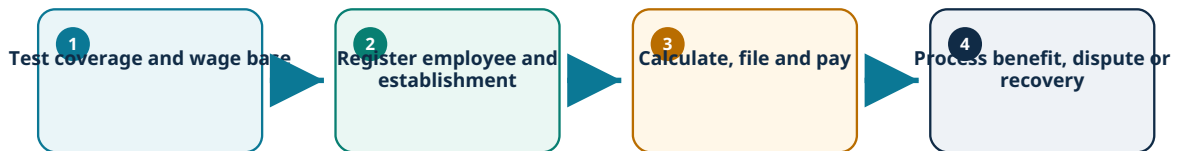
Sections: 100-108

Central Rules mapped: 7

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — BOCW and cess

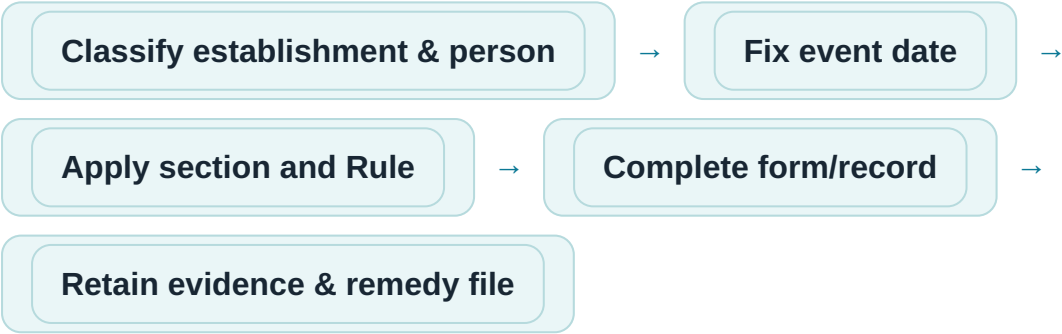


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 100: Levy and collection of cess

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 100 in the official source. Statutory title: Levy and collection of cess.

Finin2min clause-by-clause decode

1. Legal test 1
2. Cess base is the cost of construction subject to statutory exclusions; rate is notified and presently linked to the one-per-cent instrument.
3. Implementation control
4. Trigger
5. Document the facts that activate section 100: levy and collection of cess.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for BOCW cess, beneficiary registration and welfare-fund use; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 41: Rule 41 — Collection and refund of cess

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 42: Rule 42 — Time limit for payment of cess and rate of interest

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 41, Rule 42 | Official source: section 100.

Section 101: Interest payable on delay in payment of cess

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 101 in the official source. Statutory title: Interest payable on delay in payment of cess.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for interest payable on delay in payment of cess within the Social Security And Cess For Building And Other Construction Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 101: interest payable on delay in payment of cess.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 42: Rule 42 — Time limit for payment of cess and rate of interest

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 42 | Official source: section 101.

Section 102: Power to exempt from cess

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 102 in the official source. Statutory title: Power to exempt from cess.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to exempt from cess within the Social Security And Cess For Building And Other Construction Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 102: power to exempt from cess.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 102.

Section 103: Self-assessment of cess

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 103 in the official source. Statutory title: Self-assessment of cess.

Finin2min clause-by-clause decode

1. Legal test 1
2. Self-assessment requires project-cost evidence, chartered-engineer support where prescribed and reconciliation with deductions/advance cess.
3. Implementation control
4. Trigger
5. Document the facts that activate section 103: self-assessment of cess.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for BOCW cess, beneficiary registration and welfare-fund use; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 41: Rule 41 — Collection and refund of cess

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 42: Rule 42 — Time limit for payment of cess and rate of interest

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 41, Rule 42 | Official source: section 103.

Section 104: Penalty for non-payment of cess within the specified time

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 104 in the official source. Statutory title: Penalty for non-payment of cess within the specified time.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for penalty for non-payment of cess within the specified time within the Social Security And Cess For Building And Other Construction Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 104: penalty for non-payment of cess within the specified time.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 43: Rule 43 — Penalty

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 43 | Official source: section 104.

Section 105: Appeal to appellate authority

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 105 in the official source. Statutory title: Appeal to appellate authority.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appeal to appellate authority within the Social Security And Cess For Building And Other Construction Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 105: appeal to appellate authority.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 44: Rule 44 — Appeal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 44 | Official source: section 105.

Section 106: Registration of building workers as beneficiaries

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 106 in the official source. Statutory title: Registration of building workers as beneficiaries.

Finin2min clause-by-clause decode

1. Legal test 1
2. Building-worker beneficiary registration is worker-centric and should be linked to age, days of work and Board records.
3. Implementation control
4. Trigger
5. Document the facts that activate section 106: registration of building workers as beneficiaries.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for BOCW cess, beneficiary registration and welfare-fund use; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 45: Rule 45 — Registration of building worker

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 45 | Official source: section 106.

Section 107: Cessation as a beneficiary

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 107 in the official source. Statutory title: Cessation as a beneficiary.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for cessation as a beneficiary within the Social Security And Cess For Building And Other Construction Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 107: cessation as a beneficiary.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 47: Rule 47 — Recovery of due and exemption

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 47 | Official source: section 107.

Section 108: Building and other construction workers' welfare fund and its applications

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 108 in the official source. Statutory title: Building and other construction workers' welfare fund and its applications.

Finin2min clause-by-clause decode

1. Legal test 1
2. Welfare-fund expenditure must fit permitted benefits and governance controls; cess collections are not unrestricted State revenue.
3. Implementation control
4. Trigger
5. Document the facts that activate section 108: building and other construction workers' welfare fund and its applications.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for BOCW cess, beneficiary registration and welfare-fund use; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 46: Rule 46 — Benefits of beneficiary

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 47: Rule 47 — Recovery of due and exemption

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 46, Rule 47 | Official source: section 108.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
41	Rule 41 — Collection and refund of cess	Source-controlled mapping
42	Rule 42 — Time limit for payment of cess and rate of interest	Source-controlled mapping
43	Rule 43 — Penalty	Source-controlled mapping
44	Rule 44 — Appeal	Source-controlled mapping

Rule	Subject	Text/control status
45	Rule 45 — Registration of building worker	Source-controlled mapping
47	Rule 47 — Recovery of due and exemption	Source-controlled mapping
46	Rule 46 — Benefits of beneficiary	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 100 - Levy and collection of cess?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 101 - Interest payable on delay in payment of cess?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 102 - Power to exempt from cess?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 103 - Self-assessment of cess?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 104 - Penalty for non-payment of cess within the specified time?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 105 - Appeal to appellate authority?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 106 - Registration of building workers as beneficiaries?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 107 - Cessation as a beneficiary?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter IX - Unorganised, gig and platform workers

This chapter turns unorganised, gig and platform workers into an operational control file. It covers Framing of schemes for unorganised workers, Funding of State Government schemes, Record keeping, Helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 109: Framing of schemes for unorganised workers
- Section 110: Funding of State Government schemes
- Section 111: Record keeping
- Section 112: Helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers
- Section 113: Registration of unorganised workers, gig workers and platform workers

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: incorrect registration, contribution or scheme classification.

Employee / worker remedy

registration and access to notified social-security schemes, subject to the operative scheme and contribution framework. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for unorganised, gig and platform workers, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter IX - Unorganised, gig and platform workers

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

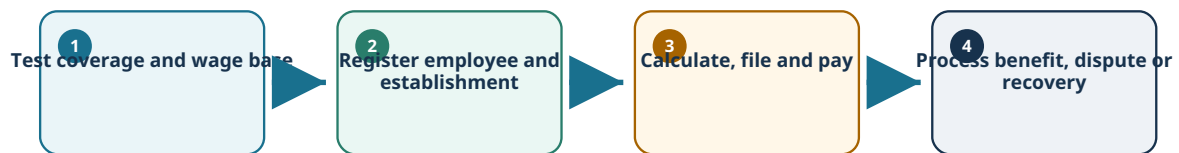
Sections: 109-114

Central Rules mapped: 2

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — Unorganised, gig and platform workers

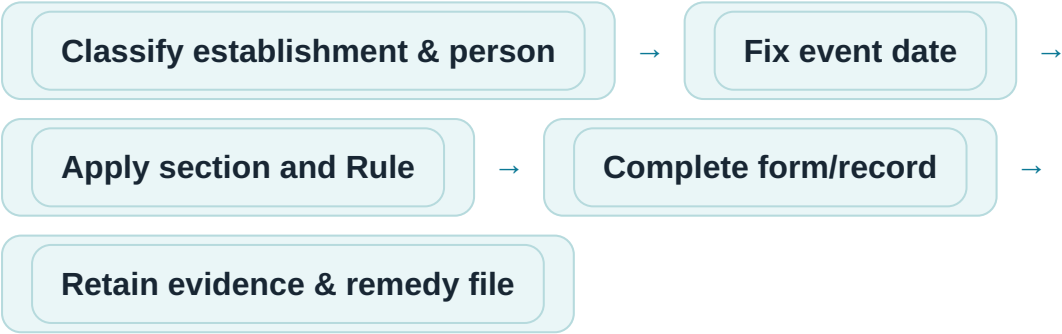


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 109: Framing of schemes for unorganised workers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 109 in the official source. Statutory title: Framing of schemes for unorganised workers.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for framing of schemes for unorganised workers within the Social Security For Unorganised, Gig And Platform Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 109: framing of schemes for unorganised workers.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 109.

Section 110: Funding of State Government schemes

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 110 in the official source. Statutory title: Funding of State Government schemes.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for funding of state government schemes within the Social Security For Unorganised, Gig And Platform Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 110: funding of state government schemes.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 110.

Section 111: Record keeping

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 111 in the official source. Statutory title: Record keeping.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for record keeping within the Social Security For Unorganised, Gig And Platform Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 111: record keeping.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 111.

Section 112: Helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 112 in the official source. Statutory title: Helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers within the Social Security For Unorganised, Gig And Platform Workers Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 112: helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 112.

Section 113: Registration of unorganised workers, gig workers and platform workers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 113 in the official source. Statutory title: Registration of unorganised workers, gig workers and platform workers.

Finin2min clause-by-clause decode

1. Legal test 1
2. Registration is the gateway for unorganised, gig and platform worker schemes; identity, age, occupation and self-declaration need controlled updates.
3. Implementation control
4. Trigger
5. Document the facts that activate section 113: registration of unorganised workers, gig workers and platform workers.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for schemes and registration for unorganised, gig and platform workers; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 48: Rule 48 — Registration of unorganised workers, gig workers and platform workers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 48 | Official source: section 113.

Section 114: Schemes for gig workers and platform workers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 114 in the official source. Statutory title: Schemes for gig workers and platform workers.

Finin2min clause-by-clause decode

1. Legal test 1
2. Aggregator contribution and worker eligibility depend on the scheme, prescribed rates/turnover basis and verified digital work records.
3. Implementation control
4. Trigger
5. Document the facts that activate section 114: schemes for gig workers and platform workers.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for schemes and registration for unorganised, gig and platform workers; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 49: Rule 49 — Implementation of schemes and refund of contribution

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 49 | Official source: section 114.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
48	Rule 48 — Registration of unorganised workers, gig workers and platform workers	Source-controlled mapping
49	Rule 49 — Implementation of schemes and refund of contribution	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	

Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 109 - Framing of schemes for unorganised workers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 110 - Funding of State Government schemes?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 111 - Record keeping?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 112 - Helpline, facilitation centre, etc., for unorganised workers, gig workers and platform workers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 113 - Registration of unorganised workers, gig workers and platform workers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 114 - Schemes for gig workers and platform workers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter X - Finance and accounts

This chapter turns finance and accounts into an operational control file. It covers Accounts, Audit, Budget estimates, Annual report; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 115: Accounts
- Section 116: Audit
- Section 117: Budget estimates
- Section 118: Annual report
- Section 119: Valuation of assets and liabilities

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for finance and accounts, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter X - Finance and accounts

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

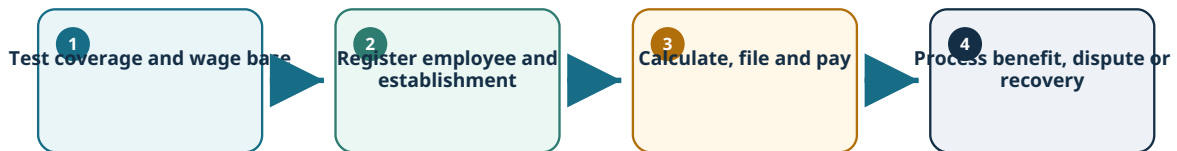
Sections: 115-121

Central Rules mapped: 4

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — Finance and accounts

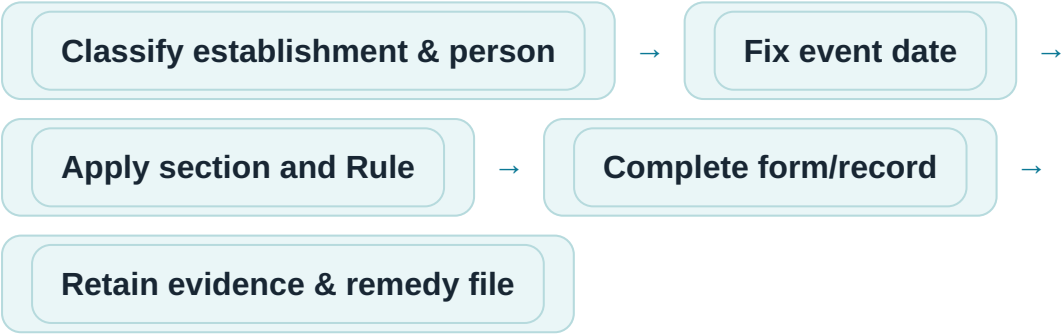


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 115: Accounts

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 115 in the official source. Statutory title: Accounts.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for accounts within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 115: accounts.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 30: Rule 30 — Administration of Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 52: Rule 52 — Account and annual report

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 30, Rule 52 | Official source: section 115.

Section 116: Audit

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 116 in the official source. Statutory title: Audit.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for audit within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 116: audit.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 30: Rule 30 — Administration of Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 52: Rule 52 — Account and annual report

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 30, Rule 52 | Official source: section 116.

Section 117: Budget estimates

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 117 in the official source. Statutory title: Budget estimates.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for budget estimates within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 117: budget estimates.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 30: Rule 30 — Administration of Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 52: Rule 52 — Account and annual report

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 30, Rule 52 | Official source: section 117.

Section 118: Annual report

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 118 in the official source. Statutory title: Annual report.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for annual report within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 118: annual report.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 30: Rule 30 — Administration of Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 52: Rule 52 — Account and annual report

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 30, Rule 52 | Official source: section 118.

Section 119: Valuation of assets and liabilities

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 119 in the official source. Statutory title: Valuation of assets and liabilities.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for valuation of assets and liabilities within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 119: valuation of assets and liabilities.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 30: Rule 30 — Administration of Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 30 | Official source: section 119.

Section 120: Holding of property, etc., by Social Security Organisation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 120 in the official source. Statutory title: Holding of property, etc., by Social Security Organisation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for holding of property, etc., by social security organisation within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 120: holding of property, etc., by social security organisation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 50: Rule 50 — Rules under section 120

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 50 | Official source: section 120.

Section 121: Writing off of losses

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 121 in the official source. Statutory title: Writing off of losses.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for writing off of losses within the Finance And Accounts Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 121: writing off of losses.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 51: Rule 51 — Conditions for writing off irrecoverable dues

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 51 | Official source: section 121.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
30	Rule 30 — Administration of Fund	Source-controlled mapping
52	Rule 52 — Account and annual report	Source-controlled mapping
50	Rule 50 — Rules under section 120	Source-controlled mapping
51	Rule 51 — Conditions for writing off irrecoverable dues	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.

State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 115 - Accounts?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 116 - Audit?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 117 - Budget estimates?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 118 - Annual report?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 119 - Valuation of assets and liabilities?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 120 - Holding of property, etc., by Social Security Organisation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 121 - Writing off of losses?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XI - Assessment, compliance and recovery

This chapter turns assessment, compliance and recovery into an operational control file. It covers Appointment of Inspector-cum-Facilitators and their powers, Maintenance of records, registers, returns, etc., Employer not to reduce wages, etc., Assessment and determination of dues from employer; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 122: Appointment of Inspector-cum-Facilitators and their powers
- Section 123: Maintenance of records, registers, returns, etc.
- Section 124: Employer not to reduce wages, etc.
- Section 125: Assessment and determination of dues from employer
- Section 126: Appeal against order of authorised officer relating to Chapter IV

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for assessment, compliance and recovery, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XI - Assessment, compliance and recovery

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

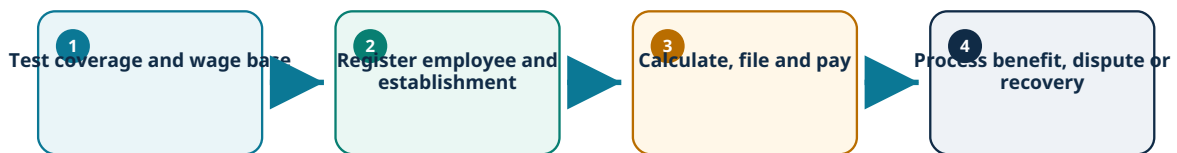
Sections: 122-132

Central Rules mapped: 1

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — Assessment, compliance and recovery

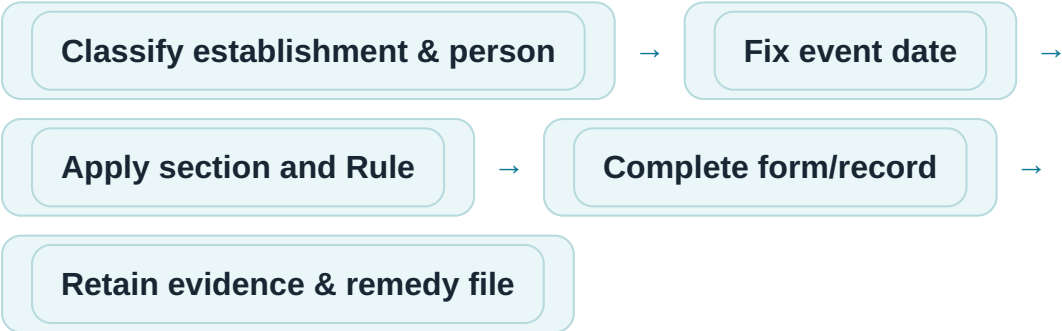


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 122: Appointment of Inspector-cum-Facilitators and their powers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 122 in the official source. Statutory title: Appointment of Inspector-cum-Facilitators and their powers.

Finin2min clause-by-clause decode

1. Legal test 1
2. Inspection should follow notified web-based/randomised schemes where applicable; facilitate access while preserving privilege and an evidence log.
3. Implementation control
4. Trigger
5. Document the facts that activate section 122: appointment of inspector-cum-facilitators and their powers.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for inspection, records, assessment, interest, damages and recovery; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 122.

Section 123: Maintenance of records, registers, returns, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 123 in the official source. Statutory title: Maintenance of records, registers, returns, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. Electronic registers and returns must reconcile payroll, contractor, ESI, PF, gratuity, maternity and BOCW source systems.
3. Implementation control
4. Trigger
5. Document the facts that activate section 123: maintenance of records, registers, returns, etc..
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for inspection, records, assessment, interest, damages and recovery; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 53: Rule 53 — Form and manner for maintenance of records and registers, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 53 | Official source: section 123.

Section 124: Employer not to reduce wages, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 124 in the official source. Statutory title: Employer not to reduce wages, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for employer not to reduce wages, etc. within the Authorities, Assessment, Compliance And Recovery Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 124: employer not to reduce wages, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 124.

Section 125: Assessment and determination of dues from employer

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 125 in the official source. Statutory title: Assessment and determination of dues from employer.

Finin2min clause-by-clause decode

1. Legal test 1
2. Assessment requires notice, opportunity, quantified period and evidence; limitation and completion timelines must be diarised.
3. Implementation control
4. Trigger
5. Document the facts that activate section 125: assessment and determination of dues from employer.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for inspection, records, assessment, interest, damages and recovery; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 125.

Section 126: Appeal against order of authorised officer relating to Chapter IV

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 126 in the official source. Statutory title: Appeal against order of authorised officer relating to Chapter IV.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for appeal against order of authorised officer relating to chapter iv within the Authorities, Assessment, Compliance And Recovery Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 126: appeal against order of authorised officer relating to chapter iv.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 126.

Section 127: Interest on amount due

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 127 in the official source. Statutory title: Interest on amount due.

Finin2min clause-by-clause decode

1. Legal test 1
2. Interest is compensatory and generally follows the statutory due date; later payment does not erase exposure.
3. Implementation control
4. Trigger
5. Document the facts that activate section 127: interest on amount due.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for inspection, records, assessment, interest, damages and recovery; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 127.

Section 128: Power to recover damages

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 128 in the official source. Statutory title: Power to recover damages.

Finin2min clause-by-clause decode

1. Legal test 1
2. Damages require the notified scale/process and a speaking decision after opportunity.
3. Implementation control
4. Trigger
5. Document the facts that activate section 128: power to recover damages.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for inspection, records, assessment, interest, damages and recovery; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 128.

Section 129: Recovery of amount due

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 129 in the official source. Statutory title: Recovery of amount due.

Finin2min clause-by-clause decode

1. Legal test 1
2. Recovery can proceed through certificate and statutory recovery machinery; maintain appeal/stay status centrally.
3. Implementation control
4. Trigger
5. Document the facts that activate section 129: recovery of amount due.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for inspection, records, assessment, interest, damages and recovery; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 129.

Section 130: Validity of certificate and amendment thereof

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 130 in the official source. Statutory title: Validity of certificate and amendment thereof.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for validity of certificate and amendment thereof within the Authorities, Assessment, Compliance And Recovery Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 130: validity of certificate and amendment thereof.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 130.

Section 131: Other modes of recovery

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 131 in the official source. Statutory title: Other modes of recovery.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for other modes of recovery within the Authorities, Assessment, Compliance And Recovery Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 131: other modes of recovery.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 131.

Section 132: Application of certain provisions of Income-tax Act

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 132 in the official source. Statutory title: Application of certain provisions of Income-tax Act.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for application of certain provisions of income-tax act within the Authorities, Assessment, Compliance And Recovery Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 132: application of certain provisions of income-tax act.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 132.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
53	Rule 53 — Form and manner for maintenance of records and registers, etc.	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 122 - Appointment of Inspector-cum-Facilitators and their powers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 123 - Maintenance of records, registers, returns, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 124 - Employer not to reduce wages, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 125 - Assessment and determination of dues from employer?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 126 - Appeal against order of authorised officer relating to Chapter IV?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 127 - Interest on amount due?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 128 - Power to recover damages?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 129 - Recovery of amount due?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XII - Offences and penalties

This chapter turns offences and penalties into an operational control file. It covers Penalty for failure to pay contributions, etc., Enhanced punishment in certain cases after previous conviction, Offences by companies, Cognizance of offences; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 133: Penalty for failure to pay contributions, etc.
- Section 134: Enhanced punishment in certain cases after previous conviction
- Section 135: Offences by companies
- Section 136: Cognizance of offences
- Section 137: Prior opportunity before prosecution

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: failure to separate monetary liability, prosecution, compounding and officer-in-default exposure.

Employee / worker remedy

access to the competent authority/court and protection against unsupported recovery or prosecution. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for offences and penalties, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XII - Offences and penalties

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

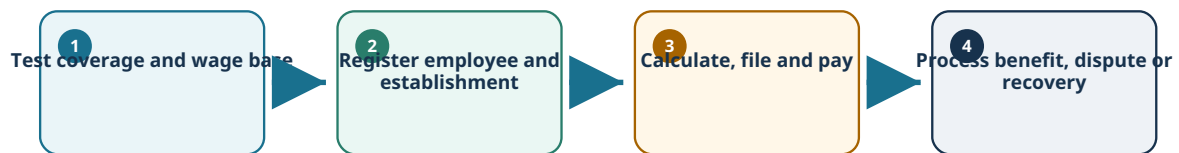
Sections: 133-138

Central Rules mapped: 1

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — Offences and penalties

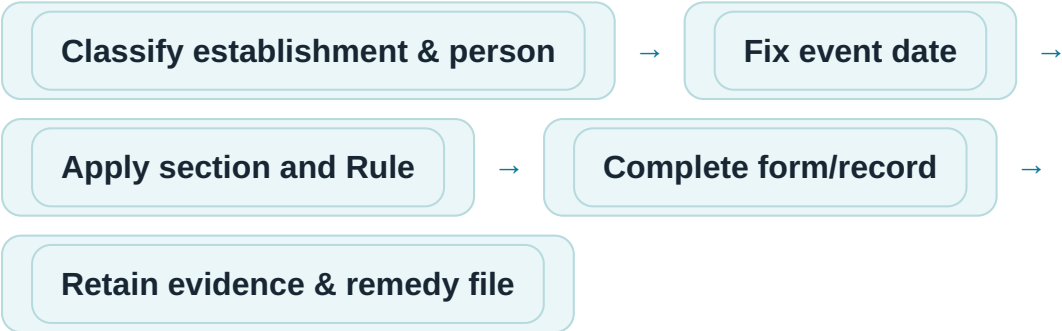


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 133: Penalty for failure to pay contributions, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 133 in the official source. Statutory title: Penalty for failure to pay contributions, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. Map each default to the specific penalty clause, continuing-offence exposure and responsible person.
3. Implementation control
4. Trigger
5. Document the facts that activate section 133: penalty for failure to pay contributions, etc..
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for offences, company liability, prosecution safeguards and compounding; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 133.

Section 134: Enhanced punishment in certain cases after previous conviction

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 134 in the official source. Statutory title: Enhanced punishment in certain cases after previous conviction.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for enhanced punishment in certain cases after previous conviction within the Offences And Penalties Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 134: enhanced punishment in certain cases after previous conviction.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 134.

Section 135: Offences by companies

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 135 in the official source. Statutory title: Offences by companies.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for offences by companies within the Offences And Penalties Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 135: offences by companies.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 135.

Section 136: Cognizance of offences

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 136 in the official source. Statutory title: Cognizance of offences.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for cognizance of offences within the Offences And Penalties Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 136: cognizance of offences.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 136.

Section 137: Prior opportunity before prosecution

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 137 in the official source. Statutory title: Prior opportunity before prosecution.

Finin2min clause-by-clause decode

1. Legal test 1
2. The prior-opportunity safeguard should produce a documented cure/show-cause file before prosecution where the section applies.
3. Implementation control
4. Trigger
5. Document the facts that activate section 137: prior opportunity before prosecution.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for offences, company liability, prosecution safeguards and compounding; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 137.

Section 138: Compounding of offences

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 138 in the official source. Statutory title: Compounding of offences.

Finin2min clause-by-clause decode

1. Legal test 1
2. Compounding is conditional and does not replace remediation, payment of dues or future compliance.
3. Implementation control
4. Trigger
5. Document the facts that activate section 138: compounding of offences.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for offences, company liability, prosecution safeguards and compounding; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 54: Rule 54 — Compounding of offences

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 54 | Official source: section 138.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
54	Rule 54 — Compounding of offences	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 133 - Penalty for failure to pay contributions, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 134 - Enhanced punishment in certain cases after previous conviction?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 135 - Offences by companies?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 136 - Cognizance of offences?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 137 - Prior opportunity before prosecution?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 138 - Compounding of offences?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XIII - Employment information

This chapter turns employment information into an operational control file. It covers Reporting of vacancies to career centres, Exclusions from application of this Chapter; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.	Main obligations / rights • Section 139: Reporting of vacancies to career centres • Section 140: Exclusions from application of this Chapter
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.	Employee / worker remedy the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Employees' Compensation Act, 1923; Employees' State Insurance Act, 1948; EPF and MP Act, 1952; Employment Exchanges Act, 1959; Maternity Benefit Act, 1961.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for employment information, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XIII - Employment information

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

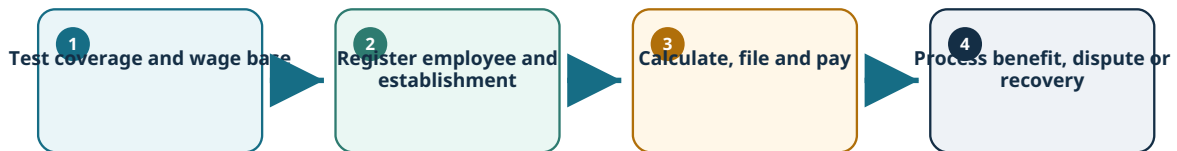
Sections: 139-140

Central Rules mapped: 2

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — Employment information

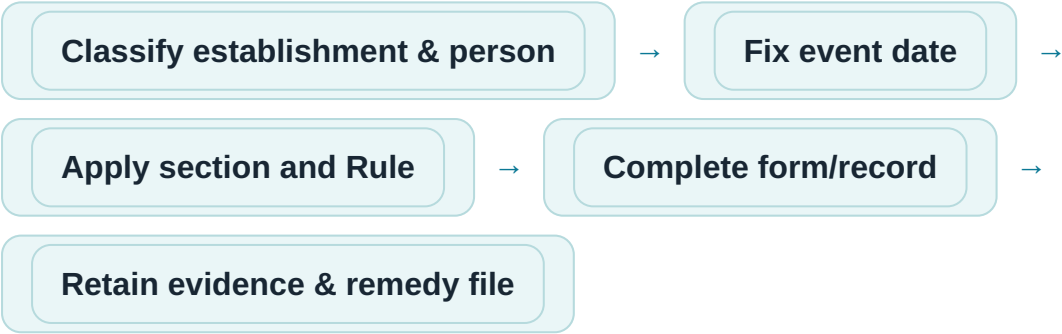


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 139: Reporting of vacancies to career centres

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 139 in the official source. Statutory title: Reporting of vacancies to career centres.

Finin2min clause-by-clause decode

1. Legal test 1
2. Vacancy reporting is not a hiring mandate; it is an information obligation subject to exclusions and prescribed forms.
3. Implementation control
4. Trigger
5. Document the facts that activate section 139: reporting of vacancies to career centres.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for career-centre vacancy reporting and exclusions; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 55: Rule 55 — Establishment and maintenance of career centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 56: Rule 56 — Reporting of vacancies and result of selection, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 55, Rule 56 | Official source: section 139.

Section 140: Exclusions from application of this Chapter

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 140 in the official source. Statutory title: Exclusions from application of this Chapter.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for exclusions from application of this chapter within the Employment Information And Monitoring Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 140: exclusions from application of this chapter.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 56: Rule 56 — Reporting of vacancies and result of selection, etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 56 | Official source: section 140.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
55	Rule 55 — Establishment and maintenance of career centre	Source-controlled mapping
56	Rule 56 — Reporting of vacancies and result of selection, etc.	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	

Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 139 - Reporting of vacancies to career centres?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 140 - Exclusions from application of this Chapter?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Code on Social Security, 2020 — Chapter XIV - Miscellaneous

This chapter turns miscellaneous into an operational control file. It covers Social Security Fund, Application of Aadhaar, Power to exempt establishment, Power to defer or reduce; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, employees, unorganised workers, gig/platform workers, beneficiaries and social-security authorities must identify the applicable chapter, establishment threshold and scheme.

Main obligations / rights

- Section 141: Social Security Fund
- Section 142: Application of Aadhaar
- Section 143: Power to exempt establishment
- Section 144: Power to defer or reduce
- Section 145: Liability in case of transfer of establishment

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for miscellaneous, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Code on Social Security, 2020 — Chapter XIV - Miscellaneous

Code on Social Security, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

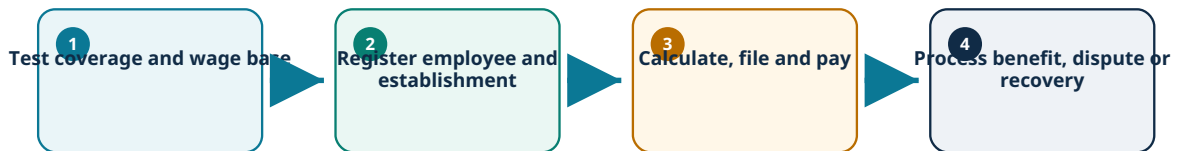
Sections: 141-164

Central Rules mapped: 10

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — Miscellaneous

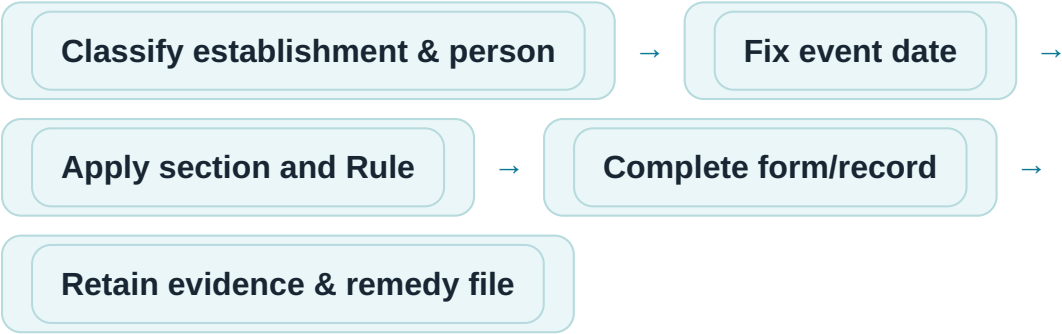


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 141: Social Security Fund

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 141 in the official source. Statutory title: Social Security Fund.

Finin2min clause-by-clause decode

1. Legal test 1
2. The Social Security Fund requires separate administration, credited sources, permitted uses and reporting.
3. Implementation control
4. Trigger
5. Document the facts that activate section 141: social security fund.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 64: Rule 64 — Establishment and administration of Social Security Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 64 | Official source: section 141.

Section 142: Application of Aadhaar

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 142 in the official source. Statutory title: Application of Aadhaar.

Finin2min clause-by-clause decode

1. Legal test 1
2. Aadhaar use must follow the exact commenced provision, purpose, authentication law and data-protection controls.
3. Implementation control
4. Trigger
5. Document the facts that activate section 142: application of aadhaar.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 142.

Section 143: Power to exempt establishment

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 143 in the official source. Statutory title: Power to exempt establishment.

Finin2min clause-by-clause decode

1. Legal test 1
2. Exemption requires benefits that are not less favourable and continuous compliance with conditions; partial earlier commencement must be checked.
3. Implementation control
4. Trigger
5. Document the facts that activate section 143: power to exempt establishment.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 65: Rule 65 — Eligibility conditions for grant of exemption

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 66: Rule 66 — Time limit for Central Board or Corporation to provide views on application for exemption

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 67: Rule 67 — Terms and conditions for compliance of exempted establishment

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 68: Rule 68 — Terms and conditions for management of trust

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 65, Rule 66, Rule 67, Rule 68 | Official source: section 143.

Section 144: Power to defer or reduce

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 144 in the official source. Statutory title: Power to defer or reduce.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to defer or reduce within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 144: power to defer or reduce.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 144.

Section 145: Liability in case of transfer of establishment

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 145 in the official source. Statutory title: Liability in case of transfer of establishment.

Finin2min clause-by-clause decode

1. Legal test 1
2. Transferor and transferee may face joint liability for pre-transfer dues within the statutory framework; due diligence must quantify the period and cap.
3. Implementation control
4. Trigger
5. Document the facts that activate section 145: liability in case of transfer of establishment.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 145.

Section 146: Members, officers and staff to be public servants

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 146 in the official source. Statutory title: Members, officers and staff to be public servants.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for members, officers and staff to be public servants within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 146: members, officers and staff to be public servants.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 146.

Section 147: Protection of action taken in good faith

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 147 in the official source. Statutory title: Protection of action taken in good faith.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for protection of action taken in good faith within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 147: protection of action taken in good faith.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 147.

Section 148: Misuse of benefits

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 148 in the official source. Statutory title: Misuse of benefits.

Finin2min clause-by-clause decode

1. Legal test 1
2. Misuse finding requires evidence, attribution, notice/hearing and proportionate deprivation/recovery.
3. Implementation control
4. Trigger
5. Document the facts that activate section 148: misuse of benefits.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 69: Rule 69 — Manner of determining misuse of any benefit by an establishment or by any other person under section 148

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 69 | Official source: section 148.

Section 149: Power of Central Government to give directions to State Government and Social Security Organisations

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 149 in the official source. Statutory title: Power of Central Government to give directions to State Government and Social Security Organisations.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of central government to give directions to state government and social security organisations within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 149: power of central government to give directions to state government and social security organisations.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 149.

Section 150: Power to frame schemes

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 150 in the official source. Statutory title: Power to frame schemes.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to frame schemes within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 150: power to frame schemes.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 150.

Section 151: Protection against attachment, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 151 in the official source. Statutory title: Protection against attachment, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for protection against attachment, etc. within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 151: protection against attachment, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 151.

Section 152: Power to amend Schedule

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 152 in the official source. Statutory title: Power to amend Schedule.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to amend schedule within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 152: power to amend schedule.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 152.

Section 153: Transitional provisions

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 153 in the official source. Statutory title: Transitional provisions.

Finin2min clause-by-clause decode

1. Legal test 1
2. Transition preserves specified actions and moves funds, liabilities, proceedings, records and authorities; create a law-by-law migration register.
3. Implementation control
4. Trigger
5. Document the facts that activate section 153: transitional provisions.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

Central Rule 61: Rule 61 — Proceedings after transfer of matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 62: Rule 62 — Transfer of records or money

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 61, Rule 62 | Official source: section 153.

Section 154: Power of appropriate Government to make rules

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 154 in the official source. Statutory title: Power of appropriate Government to make rules.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of appropriate government to make rules within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 154: power of appropriate government to make rules.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 1: Rule 1 — Short title and commencement

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 1 | Official source: section 154.

Section 155: Power of Central Government to make rules

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 155 in the official source. Statutory title: Power of Central Government to make rules.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of central government to make rules within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 155: power of central government to make rules.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 1: Rule 1 — Short title and commencement

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 1 | Official source: section 155.

Section 156: Power of State Government to make rules

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 156 in the official source. Statutory title: Power of State Government to make rules.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of state government to make rules within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 156: power of state government to make rules.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 156.

Section 157: Power of Corporation to make regulations

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 157 in the official source. Statutory title: Power of Corporation to make regulations.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power of corporation to make regulations within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 157: power of corporation to make regulations.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 157.

Section 158: Prior publication of rules, regulations, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 158 in the official source. Statutory title: Prior publication of rules, regulations, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for prior publication of rules, regulations, etc. within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 158: prior publication of rules, regulations, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 158.

Section 159: Rules to give effect to arrangements with other countries for the transfer of money paid as compensation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 159 in the official source. Statutory title: Rules to give effect to arrangements with other countries for the transfer of money paid as compensation.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for rules to give effect to arrangements with other countries for the transfer of money paid as compensation within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 159: rules to give effect to arrangements with other countries for the transfer of money paid as compensation.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

Central Rule 60: Rule 60 — Rules to give effect to arrangements with other countries for transfer of money paid as compensation under section 159

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 60 | Official source: section 159.

Section 160: Laying of rules, regulations and schemes, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 160 in the official source. Statutory title: Laying of rules, regulations and schemes, etc..

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for laying of rules, regulations and schemes, etc. within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 160: laying of rules, regulations and schemes, etc..
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 160.

Section 161: Effect of laws and agreements inconsistent with this Code

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 161 in the official source. Statutory title: Effect of laws and agreements inconsistent with this Code.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for effect of laws and agreements inconsistent with this code within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 161: effect of laws and agreements inconsistent with this code.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 161.

Section 162: Delegation of powers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 162 in the official source. Statutory title: Delegation of powers.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for delegation of powers within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 162: delegation of powers.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 162.

Section 163: Power to remove difficulties

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 163 in the official source. Statutory title: Power to remove difficulties.

Finin2min clause-by-clause decode

1. Legal test 1
2. This section allocates legal responsibility for power to remove difficulties within the Miscellaneous Chapter.
3. Legal test 2
4. Identify the statutory trigger, person obligated, authority, timing, exceptions and documentary output before applying the provision.
5. Legal test 3
6. Read every subsection, proviso, explanation and linked Schedule in the official text; the heading alone is not the legal test.
7. Implementation control
8. Trigger
9. Document the facts that activate section 163: power to remove difficulties.
10. Coverage and jurisdiction

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 163.

Section 164: Repeal and savings

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 164 in the official source. Statutory title: Repeal and savings.

Finin2min clause-by-clause decode

1. Legal test 1
2. Repeal does not erase accrued rights, liabilities, investigations or valid subordinate instruments saved by the Code and notifications.
3. Implementation control
4. Trigger
5. Document the facts that activate section 164: repeal and savings.
6. Coverage and jurisdiction
7. Identify establishment, employee/worker category, appropriate Government, First Schedule threshold and territorial authority.
8. Decision owner
9. Assign a named owner for funds, Aadhaar, exemptions, transitions, delegated legislation and savings; identify HR, payroll, finance, legal, contractor and authorised-signatory roles.
10. Evidence pack

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 164.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
64	Rule 64 — Establishment and administration of Social Security Fund	Source-controlled mapping
65	Rule 65 — Eligibility conditions for grant of exemption	Source-controlled mapping
66	Rule 66 — Time limit for Central Board or Corporation to provide views on application for exemption	Source-controlled mapping
67	Rule 67 — Terms and conditions for compliance of exempted establishment	Source-controlled mapping
68	Rule 68 — Terms and conditions for management of trust	Source-controlled mapping
69	Rule 69 — Manner of determining misuse of any benefit by an establishment or by any other person under section 148	Source-controlled mapping
61	Rule 61 — Proceedings after transfer of matters	Source-controlled mapping
62	Rule 62 — Transfer of records or money	Source-controlled mapping
1	Rule 1 — Short title and commencement	Source-controlled mapping

Rule	Subject	Text/control status
60	Rule 60 — Rules to give effect to arrangements with other countries for transfer of money paid as compensation under section 159	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Employees' Compensation Act, 1923	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employees' State Insurance Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
EPF and MP Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Employment Exchanges Act, 1959	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Maternity Benefit Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Payment of Gratuity Act, 1972	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine Workers Welfare Fund Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Welfare Cess Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Unorganised Workers' Social Security Act, 2008	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Regional Director, ESI Corporation v. Ramanuja Match Industries	Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.
Organo Chemical Industries v. Union of India	Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.
Jeewanlal (1929) Ltd. v. Appellate Authority	Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.
Municipal Corporation of Delhi v. Female Workers	Maternity protection is interpreted purposively, while present claims must be tested under the Code and current Rules.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Code on Social Security, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 141 - Social Security Fund?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 142 - Application of Aadhaar?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 143 - Power to exempt establishment?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 144 - Power to defer or reduce?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 145 - Liability in case of transfer of establishment?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 146 - Members, officers and staff to be public servants?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 147 - Protection of action taken in good faith?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 148 - Misuse of benefits?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

OSHWC Code, 2020 — Chapter I - Preliminary

This chapter turns preliminary into an operational control file. It covers Short title, commencement and application, Definitions; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.	Main obligations / rights • Section 1: Short title, commencement and application • Section 2: Definitions
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.	Employee / worker remedy the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for preliminary, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

OSHC Code, 2020 — Chapter I - Preliminary

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

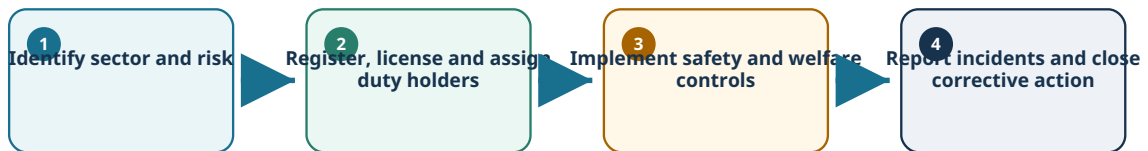
Sections: 1-2

Central Rules mapped: 3

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Preliminary

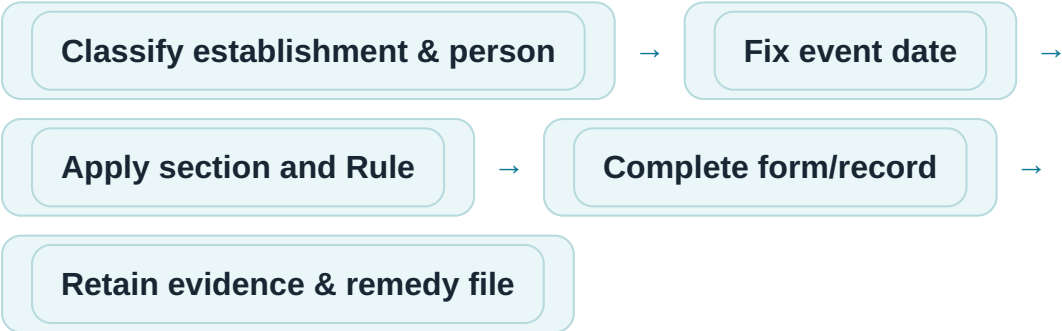


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 1: Short title, commencement and application

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 1 in the official source. Statutory title: Short title, commencement and application.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Confirm whether the establishment, contractor or premises falls within the relevant threshold and jurisdiction.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Use the prescribed electronic form and attach identity, address, constitution and work-order evidence.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Track completeness, statutory processing period, deemed outcome where expressly provided, and portal acknowledgement.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Update material changes within the prescribed period; registration or licence is not transferable unless law says otherwise.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 1: Rule 1 — Short title and commencement

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 2: Rule 2 — Definitions

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 1, Rule 2 | Official source: section 1.

Section 2: Definitions

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 2 in the official source. Statutory title: Definitions.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 1: Rule 1 — Short title and commencement

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 2: Rule 2 — Definitions

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 186: Rule 186 — Income from sources and quantity of hazardous substance

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 1, Rule 2, Rule 186 | Official source: section 2.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
1	Rule 1 — Short title and commencement	Source-controlled mapping
2	Rule 2 — Definitions	Source-controlled mapping
186	Rule 186 — Income from sources and quantity of hazardous substance	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - Short title, commencement and application?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - Definitions?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter II - Registration

This chapter turns registration into an operational control file. It covers Registration of certain establishments, Appeal, Notice by employer of commencement and cessation of operation; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.

Main obligations / rights

- Section 3: Registration of certain establishments
- Section 4: Appeal
- Section 5: Notice by employer of commencement and cessation of operation

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Notice
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: operating without registration, using stale particulars or missing amendment/closure filings.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for registration, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter II - Registration

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

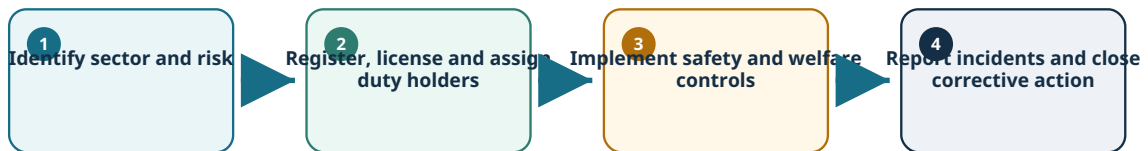
Sections: 3-5

Central Rules mapped: 2

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Registration

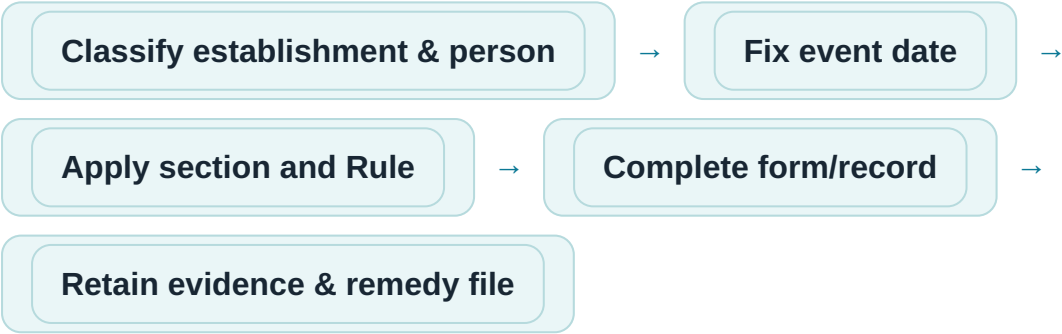


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 3: Registration of certain establishments

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 3 in the official source. Statutory title: Registration of certain establishments.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Test the establishment, activity, worker-count and sector thresholds that trigger registration or licensing.
3. Confirm whether the establishment, contractor or premises falls within the relevant threshold and jurisdiction.
4. Identify the competent registering or licensing officer and the Central/State jurisdiction before filing.
5. Use the prescribed electronic form and attach identity, address, constitution and work-order evidence.
6. Map the prescribed application, attachments, fee, security, validity, renewal and amendment events.
7. Track completeness, statutory processing period, deemed outcome where expressly provided, and portal acknowledgement.
8. Keep the certificate or licence displayed and reconcile contractor, migrant-worker and location data to the approved particulars.
9. Update material changes within the prescribed period; registration or licence is not transferable unless law says otherwise.

10. Track refusal, suspension, revocation, appeal, limitation and the consequences of operating without valid authority.

Applicable Central Rules immediately below the provision

Central Rule 3: Rule 3 — Application for registration

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 3 | Official source: section 3.

Section 4: Appeal

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 4 in the official source. Statutory title: Appeal.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 3: Rule 3 — Application for registration

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 3 | Official source: section 4.

Section 5: Notice by employer of commencement and cessation of operation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 5 in the official source. Statutory title: Notice by employer of commencement and cessation of operation.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 4: Rule 4 — Notice of commencement and cessation of operation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 4 | Official source: section 5.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
3	Rule 3 — Application for registration	Source-controlled mapping
4	Rule 4 — Notice of commencement and cessation of operation	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	

Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 3 - Registration of certain establishments?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - Appeal?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - Notice by employer of commencement and cessation of operation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter III - Employer and employee duties

This chapter turns employer and employee duties into an operational control file. It covers Duties of employer, Duties and responsibilities of owner, agent and manager in relation to mine, Duties of designers, manufacturers, importers or suppliers, Duties of architect, project engineer and designer; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.

Main obligations / rights

- Section 6: Duties of employer
- Section 7: Duties and responsibilities of owner, agent and manager in relation to mine
- Section 8: Duties of designers, manufacturers, importers or suppliers
- Section 9: Duties of architect, project engineer and designer
- Section 10: Notice of certain accident

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Notice
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for employer and employee duties, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter III - Employer and employee duties

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

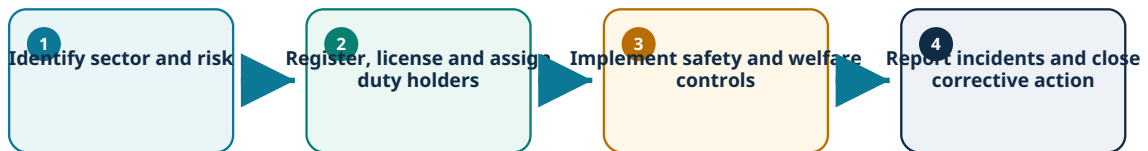
Sections: 6-15

Central Rules mapped: 6

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Employer and employee duties

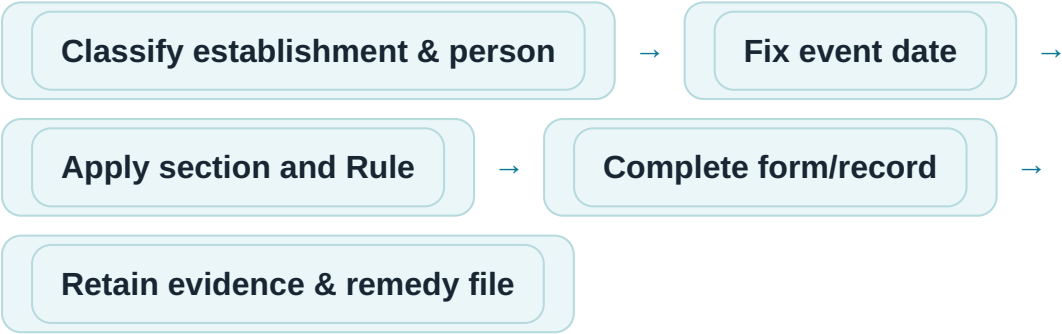


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 6: Duties of employer

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 6 in the official source. Statutory title: Duties of employer.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 5: Rule 5 — Annual health examination of employees

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 6: Rule 6 — Letter of appointment to employee

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 7: Rule 7 — Notice of accidents and dangerous occurrences

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 8: Rule 8 — Notice of disease

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 5, Rule 6, Rule 7, Rule 8 | Official source: section 6.

Section 7: Duties and responsibilities of owner, agent and manager in relation to mine

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 7 in the official source. Statutory title: Duties and responsibilities of owner, agent and manager in relation to mine.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Confirm the sector definition, premises, process and statutory person in ultimate control.
3. Establish whether the mine, person and operation fall within the Code and Central rules or a valid exemption.
4. Map the sector-specific registration, manager/agent/occupier appointment, technical standard and welfare duty.
5. Appoint qualified statutory personnel and maintain current competency, medical and training records.
6. Maintain shift, competence, medical, machinery, inspection and contractor records required for the activity.
7. Provide rescue station/room coverage, tested breathing apparatus, communication, tracings and emergency teams.
8. Integrate emergency, accident-reporting and worker-participation controls into site operations.

9. Run initial, refresher, special and post-absence training before assigning hazardous work.
10. Test closure, prohibition, improvement direction, appeal and offence exposure against the current Rules and Schedules.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 7.

Section 8: Duties of designers, manufacturers, importers or suppliers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 8 in the official source. Statutory title: Duties of designers, manufacturers, importers or suppliers.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 8.

Section 9: Duties of architect, project engineer and designer

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 9 in the official source. Statutory title: Duties of architect, project engineer and designer.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 9.

Section 10: Notice of certain accident

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 10 in the official source. Statutory title: Notice of certain accident.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Stabilise the emergency and arrange rescue, first aid and medical treatment before administrative reporting.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Classify death, injury, lost-time incapacity, dangerous occurrence or occupational disease against the statutory trigger.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Notify every prescribed authority, police/family where applicable, in the required form and within the specific clock.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Preserve the first incident record, scene evidence, witness accounts, equipment state and later corrections.

10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

Central Rule 7: Rule 7 — Notice of accidents and dangerous occurrences

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 7 | Official source: section 10.

Section 11: Notice of certain dangerous occurrences

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 11 in the official source. Statutory title: Notice of certain dangerous occurrences.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Stabilise the emergency and arrange rescue, first aid and medical treatment before administrative reporting.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Classify death, injury, lost-time incapacity, dangerous occurrence or occupational disease against the statutory trigger.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Notify every prescribed authority, police/family where applicable, in the required form and within the specific clock.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Preserve the first incident record, scene evidence, witness accounts, equipment state and later corrections.

10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

Central Rule 7: Rule 7 — Notice of accidents and dangerous occurrences

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 7 | Official source: section 11.

Section 12: Notice of certain diseases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 12 in the official source. Statutory title: Notice of certain diseases.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Stabilise the emergency and arrange rescue, first aid and medical treatment before administrative reporting.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Classify death, injury, lost-time incapacity, dangerous occurrence or occupational disease against the statutory trigger.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Notify every prescribed authority, police/family where applicable, in the required form and within the specific clock.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Preserve the first incident record, scene evidence, witness accounts, equipment state and later corrections.

10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

Central Rule 8: Rule 8 — Notice of disease

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 8 | Official source: section 12.

Section 13: Duties of employee

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 13 in the official source. Statutory title: Duties of employee.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 9: Rule 9 — Duties of employee

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 9 | Official source: section 13.

Section 14: Rights of employee

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 14 in the official source. Statutory title: Rights of employee.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 10: Rule 10 — Rights of employee

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 10 | Official source: section 14.

Section 15: Duty not to interfere with or misuse things

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 15 in the official source. Statutory title: Duty not to interfere with or misuse things.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 15.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
5	Rule 5 — Annual health examination of employees	Source-controlled mapping
6	Rule 6 — Letter of appointment to employee	Source-controlled mapping
7	Rule 7 — Notice of accidents and dangerous occurrences	Source-controlled mapping
8	Rule 8 — Notice of disease	Source-controlled mapping
9	Rule 9 — Duties of employee	Source-controlled mapping
10	Rule 10 — Rights of employee	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	

Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 6 - Duties of employer?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - Duties and responsibilities of owner, agent and manager in relation to mine?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - Duties of designers, manufacturers, importers or suppliers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 9 - Duties of architect, project engineer and designer?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 10 - Notice of certain accident?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 11 - Notice of certain dangerous occurrences?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 12 - Notice of certain diseases?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 13 - Duties of employee?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter IV - Occupational safety and health

This chapter turns occupational safety and health into an operational control file. It covers National Occupational Safety and Health Advisory Board, State Occupational Safety and Health Advisory Board, Occupational safety and health standards, Research related activities; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.

Main obligations / rights

- Section 16: National Occupational Safety and Health Advisory Board
- Section 17: State Occupational Safety and Health Advisory Board
- Section 18: Occupational safety and health standards
- Section 19: Research related activities
- Section 20: Safety and occupational health surveys

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: risk-assessment, training, protective-equipment, reporting and emergency-control failures.

Employee / worker remedy

a safe workplace, information/training, protective measures and complaint/reporting routes. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for occupational safety and health, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter IV - Occupational safety and health

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

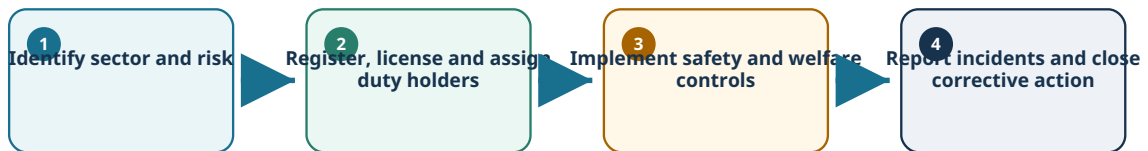
Sections: 16-22

Central Rules mapped: 11

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Occupational safety and health

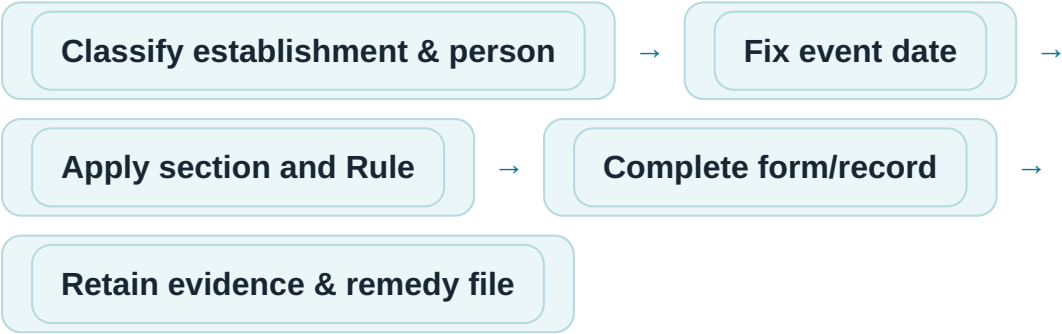


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 16: National Occupational Safety and Health Advisory Board

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 16 in the official source. Statutory title: National Occupational Safety and Health Advisory Board.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Test the establishment/sector threshold and identify the appointing authority or employer obligation.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Document balanced composition, competency, independence, tenure and replacement arrangements.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Set a meeting calendar and agenda covering incidents, risk assessment, worker concerns and corrective actions.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.

9. Record dissent, action owners, due dates and escalation of unresolved imminent risks.
10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

Central Rule 11: Rule 11 — Provisions relating to National Occupational Safety and Health Advisory Board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 12: Rule 12 — Technical Committees or Advisory Committees

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 11, Rule 12 | Official source: section 16.

Section 17: State Occupational Safety and Health Advisory Board

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 17 in the official source. Statutory title: State Occupational Safety and Health Advisory Board.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Test the establishment/sector threshold and identify the appointing authority or employer obligation.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Document balanced composition, competency, independence, tenure and replacement arrangements.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Set a meeting calendar and agenda covering incidents, risk assessment, worker concerns and corrective actions.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.

9. Record dissent, action owners, due dates and escalation of unresolved imminent risks.
10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 17.

Section 18: Occupational safety and health standards

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 18 in the official source. Statutory title: Occupational safety and health standards.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Create a named control owner and maker-checker evidence trail.

10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

Central Rule 11: Rule 11 — Provisions relating to National Occupational Safety and Health Advisory Board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 12: Rule 12 — Technical Committees or Advisory Committees

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 11, Rule 12 | Official source: section 18.

Section 19: Research related activities

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 19 in the official source. Statutory title: Research related activities.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 19.

Section 20: Safety and occupational health surveys

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 20 in the official source. Statutory title: Safety and occupational health surveys.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Verify the officer's jurisdiction, appointment and the statutory purpose of the visit, sample, survey or inquiry.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Nominate an authorised site contact while preserving worker access and non-retaliation rights.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Provide accurate documents and facilities; record items taken, samples sealed and statements made.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Assess improvement, prohibition or inquiry directions immediately and diarise appeal or compliance periods.

10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 20.

Section 21: Collection of statistics and portal for inter-State migrant workers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 21 in the official source. Statutory title: Collection of statistics and portal for inter-State migrant workers.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Classify the principal employer, contractor, worksite, worker category and inter-State movement facts.
3. Identify migrant status using recruitment, residence and deployment facts rather than contractor labels alone.
4. Test registration/licensing, threshold, appointment, journey allowance, displacement or other worker entitlement triggers.
5. Capture origin, destination, emergency contact and skills information with privacy safeguards.
6. Reconcile attendance, wage, social-security, accommodation, safety and contractor invoice records worker by worker.
7. Provide prescribed facilities and journey allowance without unlawful deduction.
8. Create a principal-employer recovery file without treating contractual indemnity as a substitute for statutory performance.
9. Display and communicate helpline/grievance access in a language understood by workers.

10. Map inspection, claim, recovery, appeal and penal consequences for both principal employer and contractor.

Applicable Central Rules immediately below the provision

Central Rule 13: Rule 13 — Collection of statistics and portal for inter-State migrant workers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 13 | Official source: section 21.

Section 22: Safety Committee and safety officers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 22 in the official source. Statutory title: Safety Committee and safety officers.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Test the establishment/sector threshold and identify the appointing authority or employer obligation.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Document balanced composition, competency, independence, tenure and replacement arrangements.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Set a meeting calendar and agenda covering incidents, risk assessment, worker concerns and corrective actions.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Record dissent, action owners, due dates and escalation of unresolved imminent risks.

10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

Central Rule 14: Rule 14 — Safety Committee

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 15: Rule 15 — Composition of Safety Committee

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 16: Rule 16 — Composition of Safety Committee in mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 17: Rule 17 — Functions of Safety Committee in case of Mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 18: Rule 18 — Safety officer for Dock Work and Building or Other Construction Work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 19: Rule 19 — Duties of Safety Officers in case of dock work and building or other construction work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 20: Rule 20 — Safety officer in case of mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 21: Rule 21 — Duties of Safety Officer in case of mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

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Mapped Rules: Rule 14, Rule 15, Rule 16, Rule 17, Rule 18, Rule 19, Rule 20, Rule 21 | Official source: section 22.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
11	Rule 11 — Provisions relating to National Occupational Safety and Health Advisory Board	Source-controlled mapping
12	Rule 12 — Technical Committees or Advisory Committees	Source-controlled mapping
13	Rule 13 — Collection of statistics and portal for inter-State migrant workers	Source-controlled mapping
14	Rule 14 — Safety Committee	Source-controlled mapping
15	Rule 15 — Composition of Safety Committee	Source-controlled mapping
16	Rule 16 — Composition of Safety Committee in mines	Source-controlled mapping
17	Rule 17 — Functions of Safety Committee in case of Mines	Source-controlled mapping
18	Rule 18 — Safety officer for Dock Work and Building or Other Construction Work	Source-controlled mapping
19	Rule 19 — Duties of Safety Officers in case of dock work and building or other construction work	Source-controlled mapping
20	Rule 20 — Safety officer in case of mines	Source-controlled mapping
21	Rule 21 — Duties of Safety Officer in case of mines	Source-controlled mapping

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Notifications and effective-date history

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Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
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Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	

Predecessor law	Transition control
	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 16 - National Occupational Safety and Health Advisory Board?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 17 - State Occupational Safety and Health Advisory Board?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 18 - Occupational safety and health standards?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 19 - Research related activities?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 20 - Safety and occupational health surveys?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 21 - Collection of statistics and portal for inter-State migrant workers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 22 - Safety Committee and safety officers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter V - Health, safety and working conditions

This chapter turns health, safety and working conditions into an operational control file. It covers Responsibility of employer for maintaining health, safety and working conditions; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.	Main obligations / rights • Section 23: Responsibility of employer for maintaining health, safety and working conditions
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: risk-assessment, training, protective-equipment, reporting and emergency-control failures.	Employee / worker remedy a safe workplace, information/training, protective measures and complaint/reporting routes. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for health, safety and working conditions, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

LABOUR & MANPOWER LAW PUBLICATION SERIES

Chapter V - Health, safety and working conditions

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

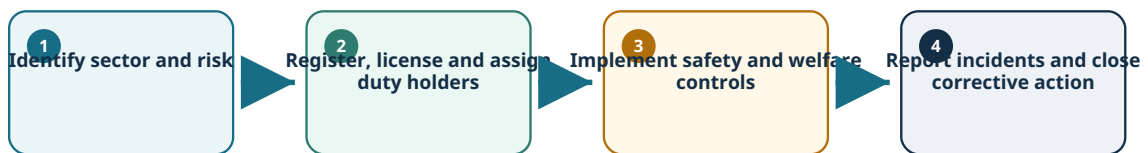
Sections: 23-23

Central Rules mapped: 27

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Health, safety and working conditions

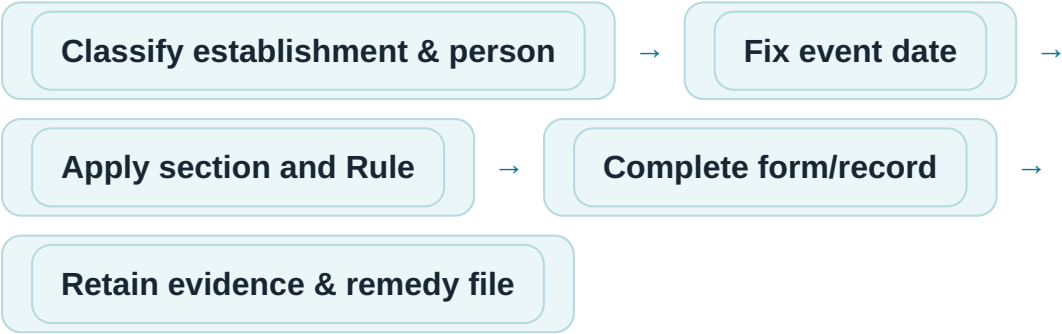


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 23: Responsibility of employer for maintaining health, safety and working conditions

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 23 in the official source. Statutory title: Responsibility of employer for maintaining health, safety and working conditions.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.

8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Create a named control owner and maker-checker evidence trail.
10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

Central Rule 22: Rule 22 — Cleanliness and hygiene

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 23: Rule 23 — Ventilation, temperature and humidity

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 24: Rule 24 — Precaution against dust, noxious gas, fumes and other impurities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 25: Rule 25 — Artificial humidification

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 26: Rule 26 — Cleanliness and hygiene

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 27: Rule 27 — Ventilation, temperature and humidity

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 28: Rule 28 — Precaution against dust, noxious gas, fumes and other impurities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 29: Rule 29 — Artificial Humidification

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 30: Rule 30 — Cleanliness and hygiene

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 31: Rule 31 — Ventilation, temperature and humidity

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 32: Rule 32 — Precaution against dust, noxious gas, fumes and other impurities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 33: Rule 33 — Cleanliness and hygiene

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 34: Rule 34 — Ventilation, temperature and humidity

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 35: Rule 35 — Precaution against dust

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 36: Rule 36 — Cleanliness and hygiene

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 37: Rule 37 — Ventilation, temperature and humidity

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 38: Rule 38 — Precaution against dust, noxious gas, fumes and other impurities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 39: Rule 39 — Cleanliness and hygiene

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 40: Rule 40 — Ventilation, temperature and humidity

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 41: Rule 41 — Precaution against dust, noxious gas, fumes and other impurities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 42: Rule 42 — Cleanliness and hygiene

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 43: Rule 43 — Precaution against dust, noxious gas, fumes and other impurities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 44: Rule 44 — Potable water

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 45: Rule 45 — Overcrowding

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 46: Rule 46 — Lighting (Illumination)

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 47: Rule 47 — Latrine and urinal accommodation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 48: Rule 48 — Treatment of waste and effluents

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 22, Rule 23, Rule 24, Rule 25, Rule 26, Rule 27, Rule 28, Rule 29, Rule 30, Rule 31, Rule 32, Rule 33, Rule 34, Rule 35, Rule 36, Rule 37, Rule 38, Rule 39, Rule 40, Rule 41, Rule 42, Rule 43, Rule 44, Rule 45, Rule 46, Rule 47, Rule 48 | Official source: [section 23](#).

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
22	Rule 22 — Cleanliness and hygiene	Source-controlled mapping
23	Rule 23 — Ventilation, temperature and humidity	Source-controlled mapping
24	Rule 24 — Precaution against dust, noxious gas, fumes and other impurities	Source-controlled mapping

Rule	Subject	Text/control status
25	Rule 25 — Artificial humidification	Source-controlled mapping
26	Rule 26 — Cleanliness and hygiene	Source-controlled mapping
27	Rule 27 — Ventilation, temperature and humidity	Source-controlled mapping
28	Rule 28 — Precaution against dust, noxious gas, fumes and other impurities	Source-controlled mapping
29	Rule 29 — Artificial Humidification	Source-controlled mapping
30	Rule 30 — Cleanliness and hygiene	Source-controlled mapping
31	Rule 31 — Ventilation, temperature and humidity	Source-controlled mapping
32	Rule 32 — Precaution against dust, noxious gas, fumes and other impurities	Source-controlled mapping
33	Rule 33 — Cleanliness and hygiene	Source-controlled mapping
34	Rule 34 — Ventilation, temperature and humidity	Source-controlled mapping
35	Rule 35 — Precaution against dust	Source-controlled mapping
36	Rule 36 — Cleanliness and hygiene	Source-controlled mapping
37	Rule 37 — Ventilation, temperature and humidity	Source-controlled mapping
38	Rule 38 — Precaution against dust, noxious gas, fumes and other impurities	Source-controlled mapping

Rule	Subject	Text/control status
39	Rule 39 — Cleanliness and hygiene	Source-controlled mapping
40	Rule 40 — Ventilation, temperature and humidity	Source-controlled mapping
41	Rule 41 — Precaution against dust, noxious gas, fumes and other impurities	Source-controlled mapping
42	Rule 42 — Cleanliness and hygiene	Source-controlled mapping
43	Rule 43 — Precaution against dust, noxious gas, fumes and other impurities	Source-controlled mapping
44	Rule 44 — Potable water	Source-controlled mapping
45	Rule 45 — Overcrowding	Source-controlled mapping
46	Rule 46 — Lighting (Illumination)	Source-controlled mapping
47	Rule 47 — Latrine and urinal accommodation	Source-controlled mapping
48	Rule 48 — Treatment of waste and effluents	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action

Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 23 - Responsibility of employer for maintaining health, safety and working conditions?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VI - Welfare

This chapter turns welfare into an operational control file. It covers Welfare facilities in the establishment, etc.; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.	Main obligations / rights • Section 24: Welfare facilities in the establishment, etc.
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.	Employee / worker remedy the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for welfare, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter VI - Welfare

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

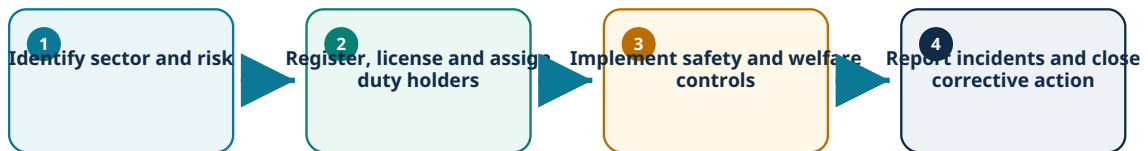
Sections: 24-24

Central Rules mapped: 15

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Welfare

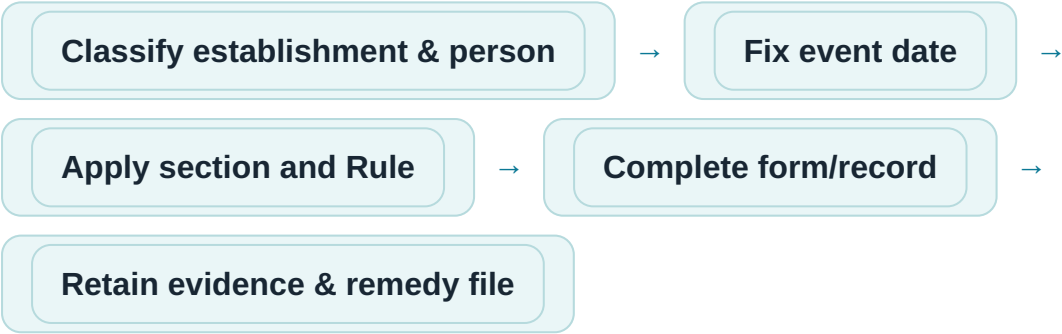


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 24: Welfare facilities in the establishment, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 24 in the official source. Statutory title: Welfare facilities in the establishment, etc..

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Classify the worker, shift, establishment and State/Central sphere before applying hours or welfare conditions.
3. Determine the applicable worker threshold, sector and gender/age-related requirement.
4. Map daily/weekly limits, spread-over, rest, consent, transport, security, leave and overtime requirements as applicable.
5. Provide the facility at the required location, capacity, accessibility and operating hours.
6. Configure roster, attendance and payroll controls so operational scheduling cannot bypass the statutory condition.
7. Appoint trained personnel and maintain supplies, hygiene and emergency readiness.
8. Retain worker consent/communication, risk assessment, facility records, inspections and payment evidence.
9. Do not recover prohibited costs from workers; document service contracts and inspections.

10. Provide a complaint and correction route and test State variations, exemption conditions and consequences.

Applicable Central Rules immediately below the provision

Central Rule 49: Rule 49 — Washing facility

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 50: Rule 50 — Provisions of bathing places and locker rooms

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 51: Rule 51 — Keeping of cloth not worn during working hour

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 52: Rule 52 — Sitting arrangement

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 53: Rule 53 — Provision of Canteen

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 54: Rule 54 — First Aid and Medical Appliances

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 55: Rule 55 — Ambulance Room

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 56: Rule 56 — Shelter and Rest Room

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 57: Rule 57 — Welfare Officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 58: Rule 58 — Crèche Facility

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 59: Rule 59 — Mock Drills

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 60: Rule 60 — Medical Examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 61: Rule 61 — Residential facilities for workers including contract labours

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 62: Rule 62 — Living accommodation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 63: Rule 63 — Medical facilities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 49, Rule 50, Rule 51, Rule 52, Rule 53, Rule 54, Rule 55, Rule 56, Rule 57, Rule 58, Rule 59, Rule 60, Rule 61, Rule 62, Rule 63 | Official source: section 24.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
49	Rule 49 — Washing facility	Source-controlled mapping
50	Rule 50 — Provisions of bathing places and locker rooms	Source-controlled mapping
51	Rule 51 — Keeping of cloth not worn during working hour	Source-controlled mapping
52	Rule 52 — Sitting arrangement	

Rule	Subject	Text/control status
		Source-controlled mapping
53	Rule 53 — Provision of Canteen	Source-controlled mapping
54	Rule 54 — First Aid and Medical Appliances	Source-controlled mapping
55	Rule 55 — Ambulance Room	Source-controlled mapping
56	Rule 56 — Shelter and Rest Room	Source-controlled mapping
57	Rule 57 — Welfare Officer	Source-controlled mapping
58	Rule 58 — Crèche Facility	Source-controlled mapping
59	Rule 59 — Mock Drills	Source-controlled mapping
60	Rule 60 — Medical Examination	Source-controlled mapping
61	Rule 61 — Residential facilities for workers including contract labours	Source-controlled mapping
62	Rule 62 — Living accommodation	Source-controlled mapping
63	Rule 63 — Medical facilities	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	

Predecessor law	Transition control
	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 24 - Welfare facilities in the establishment, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VII - Hours and annual leave

This chapter turns hours and annual leave into an operational control file. It covers Daily and weekly working hours, leave, etc., Weekly and compensatory holidays, Extra wages for overtime, Night shifts; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.	Main obligations / rights • Section 25: Daily and weekly working hours, leave, etc. • Section 26: Weekly and compensatory holidays • Section 27: Extra wages for overtime • Section 28: Night shifts • Section 29: Prohibition of overlapping shifts
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Register • Notice • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: excess hours, rest-day, spread-over, overtime or leave-record failures.	Employee / worker remedy statutory hours, rest, overtime and leave protections subject to sector and State conditions. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for hours and annual leave, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter VII - Hours and annual leave

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

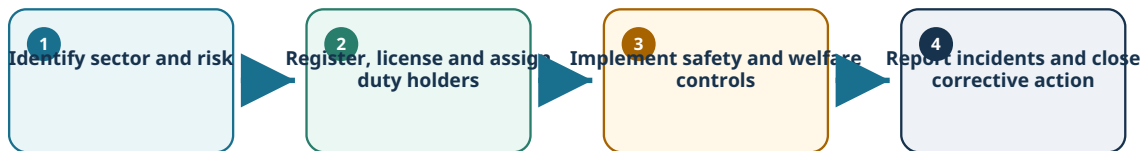
Sections: 25-32

Central Rules mapped: 9

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Hours and annual leave

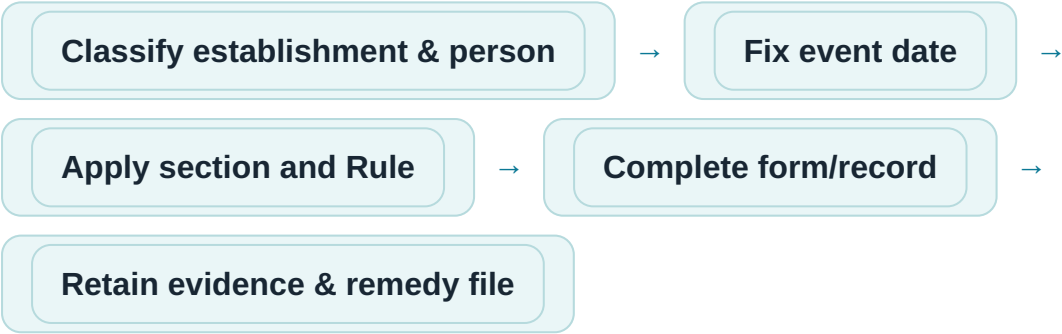


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 25: Daily and weekly working hours, leave, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 25 in the official source. Statutory title: Daily and weekly working hours, leave, etc..

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Classify the worker, shift, establishment and State/Central sphere before applying hours or welfare conditions.
3. Classify the employee and sector before applying daily, weekly, spread-over, rest and night-work rules.
4. Map daily/weekly limits, spread-over, rest, consent, transport, security, leave and overtime requirements as applicable.
5. Configure rosters so ordinary hours, intervals, weekly rest and compensatory holidays are visible before deployment.
6. Configure roster, attendance and payroll controls so operational scheduling cannot bypass the statutory condition.
7. Authorise and calculate overtime under the Code on Wages and preserve the approval/payment trail.
8. Retain worker consent/communication, risk assessment, facility records, inspections and payment evidence.
9. Prevent overlapping shifts and prohibited double employment through declarations and attendance analytics.

10. Provide a complaint and correction route and test State variations, exemption conditions and consequences.

Applicable Central Rules immediately below the provision

Central Rule 64: Rule 64 — Working Hours

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 65: Rule 65 — Working hours of working journalist

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 66: Rule 66 — Holidays and leaves for sales promotion employees and working journalist

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 64, Rule 65, Rule 66 | Official source: section 25.

Section 26: Weekly and compensatory holidays

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 26 in the official source. Statutory title: Weekly and compensatory holidays.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Classify the employee and sector before applying daily, weekly, spread-over, rest and night-work rules.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Configure rosters so ordinary hours, intervals, weekly rest and compensatory holidays are visible before deployment.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Authorise and calculate overtime under the Code on Wages and preserve the approval/payment trail.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Prevent overlapping shifts and prohibited double employment through declarations and attendance analytics.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 67: Rule 67 — Weekly holiday

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 68: Rule 68 — Compensatory holidays

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 67, Rule 68 | Official source: section 26.

Section 27: Extra wages for overtime

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 27 in the official source. Statutory title: Extra wages for overtime.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Classify the employee and sector before applying daily, weekly, spread-over, rest and night-work rules.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Configure rosters so ordinary hours, intervals, weekly rest and compensatory holidays are visible before deployment.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Authorise and calculate overtime under the Code on Wages and preserve the approval/payment trail.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Prevent overlapping shifts and prohibited double employment through declarations and attendance analytics.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 69: Rule 69 — Wages for overtime

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 69 | Official source: section 27.

Section 28: Night shifts

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 28 in the official source. Statutory title: Night shifts.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Classify the worker, shift, establishment and State/Central sphere before applying hours or welfare conditions.
3. Classify the employee and sector before applying daily, weekly, spread-over, rest and night-work rules.
4. Map daily/weekly limits, spread-over, rest, consent, transport, security, leave and overtime requirements as applicable.
5. Configure rosters so ordinary hours, intervals, weekly rest and compensatory holidays are visible before deployment.
6. Configure roster, attendance and payroll controls so operational scheduling cannot bypass the statutory condition.
7. Authorise and calculate overtime under the Code on Wages and preserve the approval/payment trail.
8. Retain worker consent/communication, risk assessment, facility records, inspections and payment evidence.
9. Prevent overlapping shifts and prohibited double employment through declarations and attendance analytics.

10. Provide a complaint and correction route and test State variations, exemption conditions and consequences.

Applicable Central Rules immediately below the provision

Central Rule 64: Rule 64 — Working Hours

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 65: Rule 65 — Working hours of working journalist

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 66: Rule 66 — Holidays and leaves for sales promotion employees and working journalist

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 67: Rule 67 — Weekly holiday

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 68: Rule 68 — Compensatory holidays

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 69: Rule 69 — Wages for overtime

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 70: Rule 70 — Restriction on double employment in mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 71: Rule 71 — Notice of periods of work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 64, Rule 65, Rule 66, Rule 67, Rule 68, Rule 69, Rule 70, Rule 71 | Official source: section 28.

Section 29: Prohibition of overlapping shifts

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 29 in the official source. Statutory title: Prohibition of overlapping shifts.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 64: Rule 64 — Working Hours

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 65: Rule 65 — Working hours of working journalist

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 66: Rule 66 — Holidays and leaves for sales promotion employees and working journalist

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 67: Rule 67 — Weekly holiday

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 68: Rule 68 — Compensatory holidays

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 69: Rule 69 — Wages for overtime

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 70: Rule 70 — Restriction on double employment in mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 71: Rule 71 — Notice of periods of work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 64, Rule 65, Rule 66, Rule 67, Rule 68, Rule 69, Rule 70, Rule 71 | Official source: section 29.

Section 30: Restriction on double employment in factory and mine

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 30 in the official source. Statutory title: Restriction on double employment in factory and mine.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Confirm the sector definition, premises, process and statutory person in ultimate control.
3. Classify the employee and sector before applying daily, weekly, spread-over, rest and night-work rules.
4. Map the sector-specific registration, manager/agent/occupier appointment, technical standard and welfare duty.
5. Configure rosters so ordinary hours, intervals, weekly rest and compensatory holidays are visible before deployment.
6. Maintain shift, competence, medical, machinery, inspection and contractor records required for the activity.
7. Authorise and calculate overtime under the Code on Wages and preserve the approval/payment trail.
8. Integrate emergency, accident-reporting and worker-participation controls into site operations.

9. Prevent overlapping shifts and prohibited double employment through declarations and attendance analytics.
10. Test closure, prohibition, improvement direction, appeal and offence exposure against the current Rules and Schedules.

Applicable Central Rules immediately below the provision

Central Rule 70: Rule 70 — Restriction on double employment in mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 70 | Official source: section 30.

Section 31: Notice of periods of work

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 31 in the official source. Statutory title: Notice of periods of work.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Classify the employee and sector before applying daily, weekly, spread-over, rest and night-work rules.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Configure rosters so ordinary hours, intervals, weekly rest and compensatory holidays are visible before deployment.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Authorise and calculate overtime under the Code on Wages and preserve the approval/payment trail.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Prevent overlapping shifts and prohibited double employment through declarations and attendance analytics.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 71: Rule 71 — Notice of periods of work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 71 | Official source: section 31.

Section 32: Annual leave with wages, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 32 in the official source. Statutory title: Annual leave with wages, etc..

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Classify the worker, shift, establishment and State/Central sphere before applying hours or welfare conditions.
3. Classify the employee and sector before applying daily, weekly, spread-over, rest and night-work rules.
4. Map daily/weekly limits, spread-over, rest, consent, transport, security, leave and overtime requirements as applicable.
5. Configure rosters so ordinary hours, intervals, weekly rest and compensatory holidays are visible before deployment.
6. Configure roster, attendance and payroll controls so operational scheduling cannot bypass the statutory condition.
7. Authorise and calculate overtime under the Code on Wages and preserve the approval/payment trail.
8. Retain worker consent/communication, risk assessment, facility records, inspections and payment evidence.
9. Prevent overlapping shifts and prohibited double employment through declarations and attendance analytics.

10. Provide a complaint and correction route and test State variations, exemption conditions and consequences.

Applicable Central Rules immediately below the provision

Central Rule 76: Rule 76 — Register of leave with wages

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 76 | Official source: section 32.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
64	Rule 64 — Working Hours	Source-controlled mapping
65	Rule 65 — Working hours of working journalist	Source-controlled mapping
66	Rule 66 — Holidays and leaves for sales promotion employees and working journalist	Source-controlled mapping
67	Rule 67 — Weekly holiday	Source-controlled mapping
68	Rule 68 — Compensatory holidays	Source-controlled mapping
69	Rule 69 — Wages for overtime	Source-controlled mapping
70	Rule 70 — Restriction on double employment in mines	Source-controlled mapping
71	Rule 71 — Notice of periods of work	Source-controlled mapping
76	Rule 76 — Register of leave with wages	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 25 - Daily and weekly working hours, leave, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 26 - Weekly and compensatory holidays?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 27 - Extra wages for overtime?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 28 - Night shifts?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 29 - Prohibition of overlapping shifts?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 30 - Restriction on double employment in factory and mine?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 31 - Notice of periods of work?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 32 - Annual leave with wages, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter VIII - Registers and returns

This chapter turns registers and returns into an operational control file. It covers Maintenance of registers, records and filing of returns; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.	Main obligations / rights • Section 33: Maintenance of registers, records and filing of returns
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Register • Return • Notice • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.	Employee / worker remedy the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for registers and returns, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter VIII - Registers and returns

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

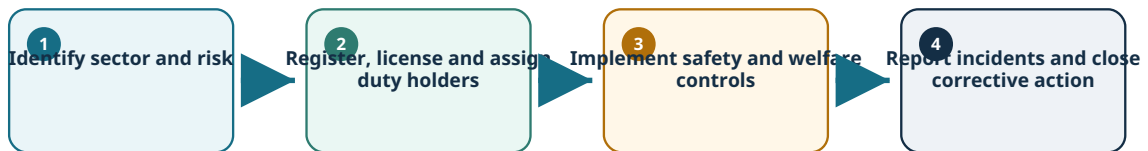
Sections: 33-33

Central Rules mapped: 5

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Registers and returns

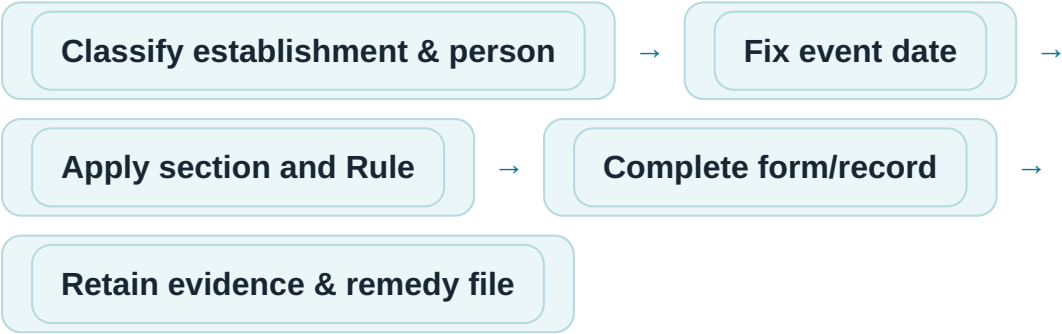


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 33: Maintenance of registers, records and filing of returns

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 33 in the official source. Statutory title: Maintenance of registers, records and filing of returns.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the prescribed form, data owner, filing frequency and competent recipient.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Maintain one controlled source of truth across HRIS, attendance, payroll, contractor and safety systems.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Use maker-checker validation and reconcile totals before filing or display.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Preserve acknowledgements, corrections and version history for the required retention period.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 72: Rule 72 — Maintenance and production of reports, registers and other records

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 73: Rule 73 — Display on notice board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 74: Rule 74 — Annual Return

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 75: Rule 75 — Register of accident and dangerous occurrences

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 76: Rule 76 — Register of leave with wages

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
72	Rule 72 — Maintenance and production of reports, registers and other records	Source-controlled mapping
73	Rule 73 — Display on notice board	Source-controlled mapping
74	Rule 74 — Annual Return	Source-controlled mapping
75	Rule 75 — Register of accident and dangerous occurrences	Source-controlled mapping
76	Rule 76 — Register of leave with wages	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	

	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	

Predecessor law	Transition control
	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 33 - Maintenance of registers, records and filing of returns?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter IX - Inspector and authority

This chapter turns inspector and authority into an operational control file. It covers Appointment of Inspector-cum-Facilitators, Powers of Inspector-cum-Facilitators, Powers and duties of District Magistrate, Third party audit and certification; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.

Main obligations / rights

- Section 34: Appointment of Inspector-cum-Facilitators
- Section 35: Powers of Inspector-cum-Facilitators
- Section 36: Powers and duties of District Magistrate
- Section 37: Third party audit and certification
- Section 38: Special powers of Inspector-cum-Facilitator in respect of factory, mines, dock work and building or other construction work

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for inspector and authority, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter IX - Inspector and authority

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

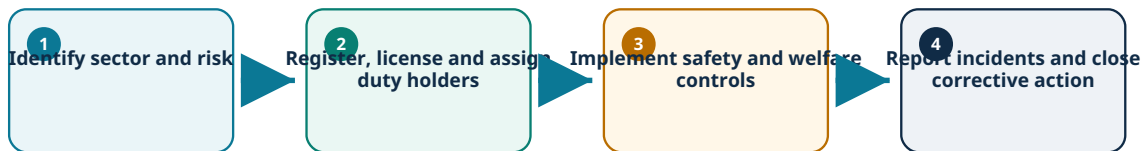
Sections: 34-42

Central Rules mapped: 6

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Inspector and authority

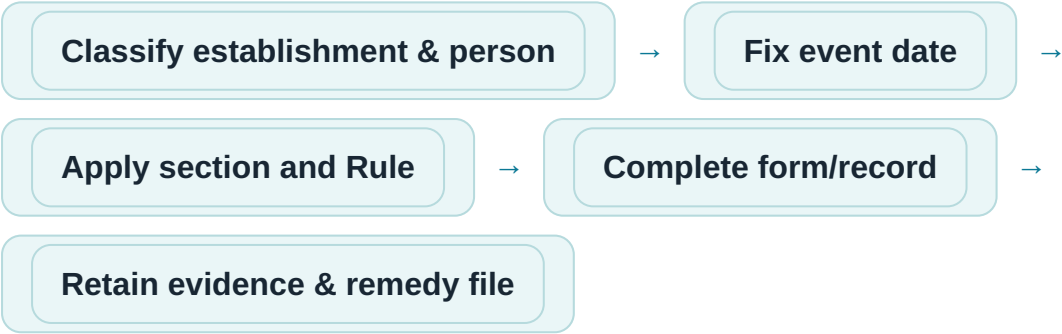


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 34: Appointment of Inspector-cum-Facilitators

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 34 in the official source. Statutory title: Appointment of Inspector-cum-Facilitators.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Verify appointment, territorial/subject jurisdiction and the statutory power relied on by the Inspector-cum-Facilitator.
3. Verify the officer's jurisdiction, appointment and the statutory purpose of the visit, sample, survey or inquiry.
4. Nominate an authorised response owner without obstructing lawful entry, examination, sampling or document access.
5. Nominate an authorised site contact while preserving worker access and non-retaliation rights.
6. Index the requested registers, licences, worker records, contractor files and electronic data before production.
7. Provide accurate documents and facilities; record items taken, samples sealed and statements made.
8. Record every item supplied, statement made, sample taken, direction issued and corrective action closed.
9. Assess improvement, prohibition or inquiry directions immediately and diarise appeal or compliance periods.

10. Escalate privilege, confidentiality, self-incrimination, appeal and prosecution issues through the proper legal channel.

Applicable Central Rules immediately below the provision

Central Rule 78: Rule 78 — Powers and duties of Inspector-cum-Facilitator

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 78 | Official source: section 34.

Section 35: Powers of Inspector-cum-Facilitators

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 35 in the official source. Statutory title: Powers of Inspector-cum-Facilitators.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Verify appointment, territorial/subject jurisdiction and the statutory power relied on by the Inspector-cum-Facilitator.
3. Verify the officer's jurisdiction, appointment and the statutory purpose of the visit, sample, survey or inquiry.
4. Nominate an authorised response owner without obstructing lawful entry, examination, sampling or document access.
5. Nominate an authorised site contact while preserving worker access and non-retaliation rights.
6. Index the requested registers, licences, worker records, contractor files and electronic data before production.
7. Provide accurate documents and facilities; record items taken, samples sealed and statements made.
8. Record every item supplied, statement made, sample taken, direction issued and corrective action closed.
9. Assess improvement, prohibition or inquiry directions immediately and diarise appeal or compliance periods.

10. Escalate privilege, confidentiality, self-incrimination, appeal and prosecution issues through the proper legal channel.

Applicable Central Rules immediately below the provision

Central Rule 77: Rule 77 — Power to take samples of any articles or substances

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 78: Rule 78 — Powers and duties of Inspector-cum-Facilitator

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 77, Rule 78 | Official source: section 35.

Section 36: Powers and duties of District Magistrate

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 36 in the official source. Statutory title: Powers and duties of District Magistrate.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Verify the officer's jurisdiction, appointment and the statutory purpose of the visit, sample, survey or inquiry.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Nominate an authorised site contact while preserving worker access and non-retaliation rights.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Provide accurate documents and facilities; record items taken, samples sealed and statements made.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Assess improvement, prohibition or inquiry directions immediately and diarise appeal or compliance periods.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 79: Rule 79 — Powers and Duties of District Magistrate

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 79 | Official source: section 36.

Section 37: Third party audit and certification

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 37 in the official source. Statutory title: Third party audit and certification.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 80: Rule 80 — Qualifications and experiences, duties and responsibilities of experts

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 80 | Official source: section 37.

Section 38: Special powers of Inspector-cum-Facilitator in respect of factory, mines, dock work and building or other construction work

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 38 in the official source. Statutory title: Special powers of Inspector-cum-Facilitator in respect of factory, mines, dock work and building or other construction work.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Verify appointment, territorial/subject jurisdiction and the statutory power relied on by the Inspector-cum-Facilitator.
3. Verify the officer's jurisdiction, appointment and the statutory purpose of the visit, sample, survey or inquiry.
4. Nominate an authorised response owner without obstructing lawful entry, examination, sampling or document access.
5. Nominate an authorised site contact while preserving worker access and non-retaliation rights.
6. Index the requested registers, licences, worker records, contractor files and electronic data before production.
7. Provide accurate documents and facilities; record items taken, samples sealed and statements made.

8. Record every item supplied, statement made, sample taken, direction issued and corrective action closed.
9. Assess improvement, prohibition or inquiry directions immediately and diarise appeal or compliance periods.
10. Escalate privilege, confidentiality, self-incrimination, appeal and prosecution issues through the proper legal channel.

Applicable Central Rules immediately below the provision

Central Rule 77: Rule 77 — Power to take samples of any articles or substances

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 78: Rule 78 — Powers and duties of Inspector-cum-Facilitator

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 79: Rule 79 — Powers and Duties of District Magistrate

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 80: Rule 80 — Qualifications and experiences, duties and responsibilities of experts

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 81: Rule 81 — Appointment of Medical officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 82: Rule 82 — Duties of medical officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 77, Rule 78, Rule 79, Rule 80, Rule 81, Rule 82 | Official source: **section 38**.

Section 39: Secrecy of information by Chief Inspector-cum-Facilitator or Inspector-cum-Facilitator, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 39 in the official source. Statutory title: Secrecy of information by Chief Inspector-cum-Facilitator or Inspector-cum-Facilitator, etc..

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Verify appointment, territorial/subject jurisdiction and the statutory power relied on by the Inspector-cum-Facilitator.
3. Verify the officer's jurisdiction, appointment and the statutory purpose of the visit, sample, survey or inquiry.
4. Nominate an authorised response owner without obstructing lawful entry, examination, sampling or document access.
5. Nominate an authorised site contact while preserving worker access and non-retaliation rights.
6. Index the requested registers, licences, worker records, contractor files and electronic data before production.
7. Provide accurate documents and facilities; record items taken, samples sealed and statements made.

8. Record every item supplied, statement made, sample taken, direction issued and corrective action closed.
9. Assess improvement, prohibition or inquiry directions immediately and diarise appeal or compliance periods.
10. Escalate privilege, confidentiality, self-incrimination, appeal and prosecution issues through the proper legal channel.

Applicable Central Rules immediately below the provision

Central Rule 77: Rule 77 — Power to take samples of any articles or substances

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 78: Rule 78 — Powers and duties of Inspector-cum-Facilitator

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 79: Rule 79 — Powers and Duties of District Magistrate

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 80: Rule 80 — Qualifications and experiences, duties and responsibilities of experts

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 81: Rule 81 — Appointment of Medical officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 82: Rule 82 — Duties of medical officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 77, Rule 78, Rule 79, Rule 80, Rule 81, Rule 82 | Official source: **section 39**.

Section 40: Facilities to be afforded to Inspector-cum-Facilitator

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 40 in the official source. Statutory title: Facilities to be afforded to Inspector-cum-Facilitator.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Verify appointment, territorial/subject jurisdiction and the statutory power relied on by the Inspector-cum-Facilitator.
3. Verify the officer's jurisdiction, appointment and the statutory purpose of the visit, sample, survey or inquiry.
4. Nominate an authorised response owner without obstructing lawful entry, examination, sampling or document access.
5. Nominate an authorised site contact while preserving worker access and non-retaliation rights.
6. Index the requested registers, licences, worker records, contractor files and electronic data before production.
7. Provide accurate documents and facilities; record items taken, samples sealed and statements made.
8. Record every item supplied, statement made, sample taken, direction issued and corrective action closed.

9. Assess improvement, prohibition or inquiry directions immediately and diarise appeal or compliance periods.
10. Escalate privilege, confidentiality, self-incrimination, appeal and prosecution issues through the proper legal channel.

Applicable Central Rules immediately below the provision

Central Rule 77: Rule 77 — Power to take samples of any articles or substances

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 78: Rule 78 — Powers and duties of Inspector-cum-Facilitator

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 79: Rule 79 — Powers and Duties of District Magistrate

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 80: Rule 80 — Qualifications and experiences, duties and responsibilities of experts

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 81: Rule 81 — Appointment of Medical officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 82: Rule 82 — Duties of medical officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 77, Rule 78, Rule 79, Rule 80, Rule 81, Rule 82 | Official source: section 40.

Section 41: Powers of special officer to enter, measure, etc., in relation to mine

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 41 in the official source. Statutory title: Powers of special officer to enter, measure, etc., in relation to mine.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Confirm the sector definition, premises, process and statutory person in ultimate control.
3. Establish whether the mine, person and operation fall within the Code and Central rules or a valid exemption.
4. Map the sector-specific registration, manager/agent/occupier appointment, technical standard and welfare duty.
5. Appoint qualified statutory personnel and maintain current competency, medical and training records.
6. Maintain shift, competence, medical, machinery, inspection and contractor records required for the activity.
7. Provide rescue station/room coverage, tested breathing apparatus, communication, tracings and emergency teams.
8. Integrate emergency, accident-reporting and worker-participation controls into site operations.

9. Run initial, refresher, special and post-absence training before assigning hazardous work.
10. Test closure, prohibition, improvement direction, appeal and offence exposure against the current Rules and Schedules.

Applicable Central Rules immediately below the provision

Central Rule 77: Rule 77 — Power to take samples of any articles or substances

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 78: Rule 78 — Powers and duties of Inspector-cum-Facilitator

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 79: Rule 79 — Powers and Duties of District Magistrate

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 80: Rule 80 — Qualifications and experiences, duties and responsibilities of experts

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 81: Rule 81 — Appointment of Medical officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 82: Rule 82 — Duties of medical officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 77, Rule 78, Rule 79, Rule 80, Rule 81, Rule 82 | Official source: **section 41**.

Section 42: Medical officer

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 42 in the official source. Statutory title: Medical officer.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Verify the officer's jurisdiction, appointment and the statutory purpose of the visit, sample, survey or inquiry.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Nominate an authorised site contact while preserving worker access and non-retaliation rights.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Provide accurate documents and facilities; record items taken, samples sealed and statements made.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Assess improvement, prohibition or inquiry directions immediately and diarise appeal or compliance periods.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 81: Rule 81 — Appointment of Medical officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 82: Rule 82 — Duties of medical officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 81, Rule 82 | Official source: section 42.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
78	Rule 78 — Powers and duties of Inspector-cum-Facilitator	Source-controlled mapping
77	Rule 77 — Power to take samples of any articles or substances	Source-controlled mapping
79	Rule 79 — Powers and Duties of District Magistrate	Source-controlled mapping
80	Rule 80 — Qualifications and experiences, duties and responsibilities of experts	Source-controlled mapping

Rule	Subject	Text/control status
81	Rule 81 — Appointment of Medical officer	Source-controlled mapping
82	Rule 82 — Duties of medical officer	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Predecessor law	Transition control
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 34 - Appointment of Inspector-cum-Facilitators?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 35 - Powers of Inspector-cum-Facilitators?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 36 - Powers and duties of District Magistrate?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 37 - Third party audit and certification?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 38 - Special powers of Inspector-cum-Facilitator in respect of factory, mines, dock work and building or other construction work?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 39 - Secrecy of information by Chief Inspector-cum-Facilitator or Inspector-cum-Facilitator, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 40 - Facilities to be afforded to Inspector-cum-Facilitator?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 41 - Powers of special officer to enter, measure, etc., in relation to mine?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter X - Employment of women

This chapter turns employment of women into an operational control file. It covers Employment of women, Adequate safety of employment of women in dangerous operation; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.	Main obligations / rights • Section 43: Employment of women • Section 44: Adequate safety of employment of women in dangerous operation
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: unsafe deployment, consent/conditions, night-shift safeguards or discrimination.	Employee / worker remedy equal opportunity, safe working conditions and protection against unlawful discrimination or unsafe deployment. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for employment of women, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter X - Employment of women

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

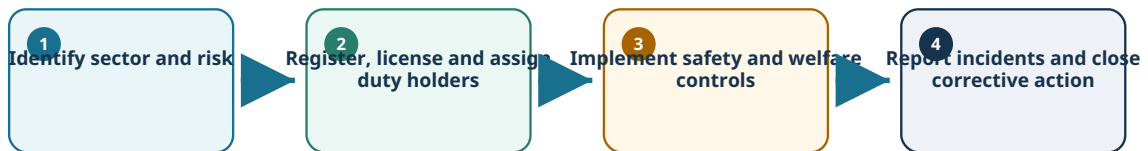
Sections: 43-44

Central Rules mapped: 2

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Employment of women

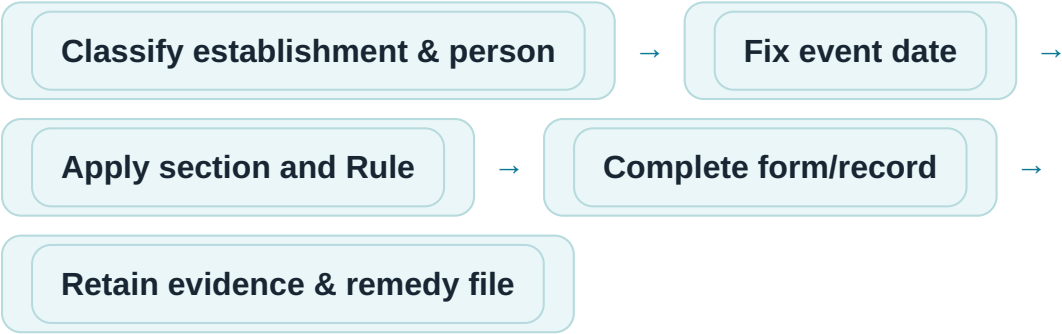


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 43: Employment of women

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 43 in the official source. Statutory title: Employment of women.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Classify the worker, shift, establishment and State/Central sphere before applying hours or welfare conditions.
3. Do not use sex-based exclusion unless a valid dangerous-operation restriction or risk-based legal condition applies.
4. Map daily/weekly limits, spread-over, rest, consent, transport, security, leave and overtime requirements as applicable.
5. For work before 6 a.m. or after 7 p.m., obtain consent and satisfy prescribed transport, security, supervision, welfare and grievance conditions.
6. Configure roster, attendance and payroll controls so operational scheduling cannot bypass the statutory condition.
7. Complete task-specific risk assessment, emergency response and harassment-prevention integration.
8. Retain worker consent/communication, risk assessment, facility records, inspections and payment evidence.
9. Ensure equal access to facilities, training, protective equipment and reporting channels.

10. Provide a complaint and correction route and test State variations, exemption conditions and consequences.

Applicable Central Rules immediately below the provision

Central Rule 83: Rule 83 — Employment of Women in establishment

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 83 | Official source: section 43.

Section 44: Adequate safety of employment of women in dangerous operation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 44 in the official source. Statutory title: Adequate safety of employment of women in dangerous operation.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Do not use sex-based exclusion unless a valid dangerous-operation restriction or risk-based legal condition applies.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. For work before 6 a.m. or after 7 p.m., obtain consent and satisfy prescribed transport, security, supervision, welfare and grievance conditions.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Complete task-specific risk assessment, emergency response and harassment-prevention integration.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.

9. Ensure equal access to facilities, training, protective equipment and reporting channels.
10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

Central Rule 84: Rule 84 — Adequate safety of employment of women in dangerous operations

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 84 | Official source: section 44.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
83	Rule 83 — Employment of Women in establishment	Source-controlled mapping
84	Rule 84 — Adequate safety of employment of women in dangerous operations	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	

Predecessor law	Transition control
	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 43 - Employment of women?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 44 - Adequate safety of employment of women in dangerous operation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XI - Contract labour

This chapter turns contract labour into an operational control file. It covers Applicability of this Part, Appointment of designated authority, Licensing of contractors, Procedure for issue or renewal of licence; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.	Main obligations / rights • Section 45: Applicability of this Part • Section 46: Appointment of designated authority • Section 47: Licensing of contractors • Section 48: Procedure for issue or renewal of licence • Section 49: No fees or commission or any cost to workers
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Notice • Certificate • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: licensing, principal-employer oversight, wage-payment and contractor-evidence failures.	Employee / worker remedy wage, welfare and safety protection, with principal-employer accountability where the law so provides. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for contract labour, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XI - Contract labour

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

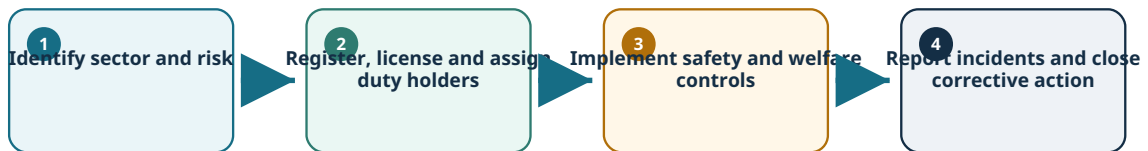
Sections: 45-93

Central Rules mapped: 93

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Contract labour

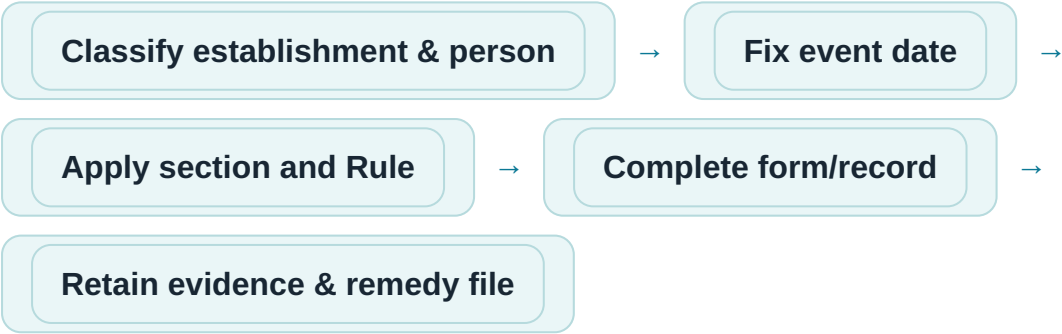


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 45: Applicability of this Part

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 45 in the official source. Statutory title: Applicability of this Part.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 85: Rule 85 — Qualification and criteria of the contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 86: Rule 86 — Conditions of License

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 87: Rule 87 — Form and manner of application for contractor license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 88: Rule 88 — Single Licence for Contractor in more than one States or for whole of India

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 89: Rule 89 — Forms, terms and conditions of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 90: Rule 90 — Procedure for issue of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 91: Rule 91 — Renewal of licence of Contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 92: Rule 92 — Refund of security deposit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 93: Rule 93 — Responsibility of contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 94: Rule 94 — Intimation of work order and time limit for intimation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 95: Rule 95 — Revocation and suspension of license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 96: Rule 96 — Amendment of Licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 97: Rule 97 — Appeal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 98: Rule 98 — Responsibility of payment of wages

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 99: Rule 99 — Making payment of wages from the security deposit amount

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 100: Rule 100 — Experience Certificate

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 101: Rule 101 — Prohibition of employment of contract labour

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 85, Rule 86, Rule 87, Rule 88, Rule 89, Rule 90, Rule 91, Rule 92, Rule 93, Rule 94, Rule 95, Rule 96, Rule 97, Rule 98, Rule 99, Rule 100, Rule 101 | Official source: **section 45**.

Section 46: Appointment of designated authority

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 46 in the official source. Statutory title: Appointment of designated authority.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 85: Rule 85 — Qualification and criteria of the contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 86: Rule 86 — Conditions of License

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 87: Rule 87 — Form and manner of application for contractor license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 88: Rule 88 — Single Licence for Contractor in more than one States or for whole of India

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 89: Rule 89 — Forms, terms and conditions of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 90: Rule 90 — Procedure for issue of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 91: Rule 91 — Renewal of licence of Contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 92: Rule 92 — Refund of security deposit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 93: Rule 93 — Responsibility of contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 94: Rule 94 — Intimation of work order and time limit for intimation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 95: Rule 95 — Revocation and suspension of license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 96: Rule 96 — Amendment of Licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 97: Rule 97 — Appeal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 98: Rule 98 — Responsibility of payment of wages

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 99: Rule 99 — Making payment of wages from the security deposit amount

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 100: Rule 100 — Experience Certificate

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 101: Rule 101 — Prohibition of employment of contract labour

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 85, Rule 86, Rule 87, Rule 88, Rule 89, Rule 90, Rule 91, Rule 92, Rule 93, Rule 94, Rule 95, Rule 96, Rule 97, Rule 98, Rule 99, Rule 100, Rule 101 | Official source: section 46.

Section 47: Licensing of contractors

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 47 in the official source. Statutory title: Licensing of contractors.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Classify the principal employer, contractor, worksite, worker category and inter-State movement facts.
3. Verify threshold, contractor qualification, licence scope, validity, work order and maximum headcount before mobilisation.
4. Test registration/licensing, threshold, appointment, journey allowance, displacement or other worker entitlement triggers.
5. Flow statutory obligations into the commercial contract without attempting to contract out principal-employer liability.
6. Reconcile attendance, wage, social-security, accommodation, safety and contractor invoice records worker by worker.
7. Reconcile attendance, wages, social security, welfare, safety induction and incident data worker by worker.
8. Create a principal-employer recovery file without treating contractual indemnity as a substitute for statutory performance.
9. Track work-order intimation, half-yearly/annual returns, security deposit and change notifications.

10. Map inspection, claim, recovery, appeal and penal consequences for both principal employer and contractor.

Applicable Central Rules immediately below the provision

Central Rule 85: Rule 85 — Qualification and criteria of the contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 86: Rule 86 — Conditions of License

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 87: Rule 87 — Form and manner of application for contractor license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 88: Rule 88 — Single Licence for Contractor in more than one States or for whole of India

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 89: Rule 89 — Forms, terms and conditions of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 90: Rule 90 — Procedure for issue of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 91: Rule 91 — Renewal of licence of Contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 92: Rule 92 — Refund of security deposit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 93: Rule 93 — Responsibility of contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 94: Rule 94 — Intimation of work order and time limit for intimation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 95: Rule 95 — Revocation and suspension of license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 96: Rule 96 — Amendment of Licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 85, Rule 86, Rule 87, Rule 88, Rule 89, Rule 90, Rule 91, Rule 92, Rule 93, Rule 94, Rule 95, Rule 96 | Official source: section 47.

Section 48: Procedure for issue or renewal of licence

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 48 in the official source. Statutory title: Procedure for issue or renewal of licence.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Test the establishment, activity, worker-count and sector thresholds that trigger registration or licensing.
3. Confirm whether the establishment, contractor or premises falls within the relevant threshold and jurisdiction.
4. Identify the competent registering or licensing officer and the Central/State jurisdiction before filing.
5. Use the prescribed electronic form and attach identity, address, constitution and work-order evidence.
6. Map the prescribed application, attachments, fee, security, validity, renewal and amendment events.
7. Track completeness, statutory processing period, deemed outcome where expressly provided, and portal acknowledgement.
8. Keep the certificate or licence displayed and reconcile contractor, migrant-worker and location data to the approved particulars.
9. Update material changes within the prescribed period; registration or licence is not transferable unless law says otherwise.

10. Track refusal, suspension, revocation, appeal, limitation and the consequences of operating without valid authority.

Applicable Central Rules immediately below the provision

Central Rule 87: Rule 87 — Form and manner of application for contractor license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 88: Rule 88 — Single Licence for Contractor in more than one States or for whole of India

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 89: Rule 89 — Forms, terms and conditions of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 90: Rule 90 — Procedure for issue of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 91: Rule 91 — Renewal of licence of Contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 96: Rule 96 — Amendment of Licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 87, Rule 88, Rule 89, Rule 90, Rule 91, Rule 96 | Official source: **section 48**.

Section 49: No fees or commission or any cost to workers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 49 in the official source. Statutory title: No fees or commission or any cost to workers.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 85: Rule 85 — Qualification and criteria of the contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 86: Rule 86 — Conditions of License

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 87: Rule 87 — Form and manner of application for contractor license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 88: Rule 88 — Single Licence for Contractor in more than one States or for whole of India

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 89: Rule 89 — Forms, terms and conditions of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 90: Rule 90 — Procedure for issue of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 91: Rule 91 — Renewal of licence of Contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 92: Rule 92 — Refund of security deposit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 93: Rule 93 — Responsibility of contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 94: Rule 94 — Intimation of work order and time limit for intimation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 95: Rule 95 — Revocation and suspension of license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 96: Rule 96 — Amendment of Licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 97: Rule 97 — Appeal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 98: Rule 98 — Responsibility of payment of wages

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 99: Rule 99 — Making payment of wages from the security deposit amount

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 100: Rule 100 — Experience Certificate

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 101: Rule 101 — Prohibition of employment of contract labour

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 85, Rule 86, Rule 87, Rule 88, Rule 89, Rule 90, Rule 91, Rule 92, Rule 93, Rule 94, Rule 95, Rule 96, Rule 97, Rule 98, Rule 99, Rule 100, Rule 101 | Official source: **section 49**.

Section 50: Information regarding work order to be given to the appropriate Government

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 50 in the official source. Statutory title: Information regarding work order to be given to the appropriate Government.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Verify threshold, contractor qualification, licence scope, validity, work order and maximum headcount before mobilisation.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Flow statutory obligations into the commercial contract without attempting to contract out principal-employer liability.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Reconcile attendance, wages, social security, welfare, safety induction and incident data worker by worker.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.

9. Track work-order intimation, half-yearly/annual returns, security deposit and change notifications.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 94: Rule 94 — Intimation of work order and time limit for intimation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 94 | Official source: section 50.

Section 51: Revocation, suspension and amendment of licence

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 51 in the official source. Statutory title: Revocation, suspension and amendment of licence.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Test the establishment, activity, worker-count and sector thresholds that trigger registration or licensing.
3. Confirm whether the establishment, contractor or premises falls within the relevant threshold and jurisdiction.
4. Identify the competent registering or licensing officer and the Central/State jurisdiction before filing.
5. Use the prescribed electronic form and attach identity, address, constitution and work-order evidence.
6. Map the prescribed application, attachments, fee, security, validity, renewal and amendment events.
7. Track completeness, statutory processing period, deemed outcome where expressly provided, and portal acknowledgement.
8. Keep the certificate or licence displayed and reconcile contractor, migrant-worker and location data to the approved particulars.

9. Update material changes within the prescribed period; registration or licence is not transferable unless law says otherwise.
10. Track refusal, suspension, revocation, appeal, limitation and the consequences of operating without valid authority.

Applicable Central Rules immediately below the provision

Central Rule 95: Rule 95 — Revocation and suspension of license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 96: Rule 96 — Amendment of Licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 95, Rule 96 | Official source: section 51.

Section 52: Appeal

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 52 in the official source. Statutory title: Appeal.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 97: Rule 97 — Appeal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 97 | Official source: section 52.

Section 53: Liability of principal employer for welfare facilities

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 53 in the official source. Statutory title: Liability of principal employer for welfare facilities.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Classify the worker, shift, establishment and State/Central sphere before applying hours or welfare conditions.
3. Determine the applicable worker threshold, sector and gender/age-related requirement.
4. Map daily/weekly limits, spread-over, rest, consent, transport, security, leave and overtime requirements as applicable.
5. Provide the facility at the required location, capacity, accessibility and operating hours.
6. Configure roster, attendance and payroll controls so operational scheduling cannot bypass the statutory condition.
7. Appoint trained personnel and maintain supplies, hygiene and emergency readiness.
8. Retain worker consent/communication, risk assessment, facility records, inspections and payment evidence.

9. Do not recover prohibited costs from workers; document service contracts and inspections.
10. Provide a complaint and correction route and test State variations, exemption conditions and consequences.

Applicable Central Rules immediately below the provision

Central Rule 86: Rule 86 — Conditions of License

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 93: Rule 93 — Responsibility of contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 98: Rule 98 — Responsibility of payment of wages

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 99: Rule 99 — Making payment of wages from the security deposit amount

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 184: Rule 184 — Grievance redressal mechanism for contract labour

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 86, Rule 93, Rule 98, Rule 99, Rule 184 | Official source: section 53.

Section 54: Effect of employing contract labour from a non-licenced contractor

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 54 in the official source. Statutory title: Effect of employing contract labour from a non-licenced contractor.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Test the establishment, activity, worker-count and sector thresholds that trigger registration or licensing.
3. Confirm whether the establishment, contractor or premises falls within the relevant threshold and jurisdiction.
4. Identify the competent registering or licensing officer and the Central/State jurisdiction before filing.
5. Use the prescribed electronic form and attach identity, address, constitution and work-order evidence.
6. Map the prescribed application, attachments, fee, security, validity, renewal and amendment events.
7. Track completeness, statutory processing period, deemed outcome where expressly provided, and portal acknowledgement.
8. Keep the certificate or licence displayed and reconcile contractor, migrant-worker and location data to the approved particulars.

9. Update material changes within the prescribed period; registration or licence is not transferable unless law says otherwise.
10. Track refusal, suspension, revocation, appeal, limitation and the consequences of operating without valid authority.

Applicable Central Rules immediately below the provision

Central Rule 85: Rule 85 — Qualification and criteria of the contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 86: Rule 86 — Conditions of License

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 87: Rule 87 — Form and manner of application for contractor license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 88: Rule 88 — Single Licence for Contractor in more than one States or for whole of India

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 89: Rule 89 — Forms, terms and conditions of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 90: Rule 90 — Procedure for issue of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 91: Rule 91 — Renewal of licence of Contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 92: Rule 92 — Refund of security deposit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 93: Rule 93 — Responsibility of contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 94: Rule 94 — Intimation of work order and time limit for intimation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 95: Rule 95 — Revocation and suspension of license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 96: Rule 96 — Amendment of Licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 97: Rule 97 — Appeal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 98: Rule 98 — Responsibility of payment of wages

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 99: Rule 99 — Making payment of wages from the security deposit amount

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 100: Rule 100 — Experience Certificate

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 101: Rule 101 — Prohibition of employment of contract labour

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 85, Rule 86, Rule 87, Rule 88, Rule 89, Rule 90, Rule 91, Rule 92, Rule 93, Rule 94, Rule 95, Rule 96, Rule 97, Rule 98, Rule 99, Rule 100, Rule 101 | Official source: section 54.

Section 55: Responsibility for payment of wages

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 55 in the official source. Statutory title: Responsibility for payment of wages.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 98: Rule 98 — Responsibility of payment of wages

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 99: Rule 99 — Making payment of wages from the security deposit amount

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 98, Rule 99 | Official source: section 55.

Section 56: Experience certificate

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 56 in the official source. Statutory title: Experience certificate.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the prescribed form, data owner, filing frequency and competent recipient.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Maintain one controlled source of truth across HRIS, attendance, payroll, contractor and safety systems.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Use maker-checker validation and reconcile totals before filing or display.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Preserve acknowledgements, corrections and version history for the required retention period.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 100: Rule 100 — Experience Certificate

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 100 | Official source: section 56.

Section 57: Prohibition of employment of contract labour

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 57 in the official source. Statutory title: Prohibition of employment of contract labour.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Classify the principal employer, contractor, worksite, worker category and inter-State movement facts.
3. Verify threshold, contractor qualification, licence scope, validity, work order and maximum headcount before mobilisation.
4. Test registration/licensing, threshold, appointment, journey allowance, displacement or other worker entitlement triggers.
5. Flow statutory obligations into the commercial contract without attempting to contract out principal-employer liability.
6. Reconcile attendance, wage, social-security, accommodation, safety and contractor invoice records worker by worker.
7. Reconcile attendance, wages, social security, welfare, safety induction and incident data worker by worker.
8. Create a principal-employer recovery file without treating contractual indemnity as a substitute for statutory performance.
9. Track work-order intimation, half-yearly/annual returns, security deposit and change notifications.

10. Map inspection, claim, recovery, appeal and penal consequences for both principal employer and contractor.

Applicable Central Rules immediately below the provision

Central Rule 101: Rule 101 — Prohibition of employment of contract labour

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 101 | Official source: section 57.

Section 58: Power to exempt in special cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 58 in the official source. Statutory title: Power to exempt in special cases.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 85: Rule 85 — Qualification and criteria of the contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 86: Rule 86 — Conditions of License

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 87: Rule 87 — Form and manner of application for contractor license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 88: Rule 88 — Single Licence for Contractor in more than one States or for whole of India

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 89: Rule 89 — Forms, terms and conditions of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 90: Rule 90 — Procedure for issue of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 91: Rule 91 — Renewal of licence of Contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 92: Rule 92 — Refund of security deposit

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 93: Rule 93 — Responsibility of contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 94: Rule 94 — Intimation of work order and time limit for intimation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 95: Rule 95 — Revocation and suspension of license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 96: Rule 96 — Amendment of Licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 97: Rule 97 — Appeal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 98: Rule 98 — Responsibility of payment of wages

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 99: Rule 99 — Making payment of wages from the security deposit amount

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 100: Rule 100 — Experience Certificate

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 101: Rule 101 — Prohibition of employment of contract labour

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 85, Rule 86, Rule 87, Rule 88, Rule 89, Rule 90, Rule 91, Rule 92, Rule 93, Rule 94, Rule 95, Rule 96, Rule 97, Rule 98, Rule 99, Rule 100, Rule 101 | Official source: **section 58**.

Section 59: Applicability of Part II

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 59 in the official source. Statutory title: Applicability of Part II.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 102: Rule 102 — Journey allowance to inter-State migrant worker

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 103: Rule 103 — Setting up of a Toll Free helpline number to the inter-state migrant worker

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 104: Rule 104 — Study of inter-State migrant workers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 102, Rule 103, Rule 104 | Official source: section 59.

Section 60: Facilities to inter-State migrant workers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 60 in the official source. Statutory title: Facilities to inter-State migrant workers.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Classify the principal employer, contractor, worksite, worker category and inter-State movement facts.
3. Identify migrant status using recruitment, residence and deployment facts rather than contractor labels alone.
4. Test registration/licensing, threshold, appointment, journey allowance, displacement or other worker entitlement triggers.
5. Capture origin, destination, emergency contact and skills information with privacy safeguards.
6. Reconcile attendance, wage, social-security, accommodation, safety and contractor invoice records worker by worker.
7. Provide prescribed facilities and journey allowance without unlawful deduction.
8. Create a principal-employer recovery file without treating contractual indemnity as a substitute for statutory performance.
9. Display and communicate helpline/grievance access in a language understood by workers.

10. Map inspection, claim, recovery, appeal and penal consequences for both principal employer and contractor.

Applicable Central Rules immediately below the provision

Central Rule 103: Rule 103 — Setting up of a Toll Free helpline number to the inter-state migrant worker

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 103 | Official source: section 60.

Section 61: Journey allowance

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 61 in the official source. Statutory title: Journey allowance.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify migrant status using recruitment, residence and deployment facts rather than contractor labels alone.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Capture origin, destination, emergency contact and skills information with privacy safeguards.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Provide prescribed facilities and journey allowance without unlawful deduction.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Display and communicate helpline/grievance access in a language understood by workers.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 102: Rule 102 — Journey allowance to inter-State migrant worker

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 102 | Official source: section 61.

Section 62: Benefits of public distribution system, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 62 in the official source. Statutory title: Benefits of public distribution system, etc..

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 102: Rule 102 — Journey allowance to inter-State migrant worker

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 103: Rule 103 — Setting up of a Toll Free helpline number to the inter-state migrant worker

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 104: Rule 104 — Study of inter-State migrant workers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 102, Rule 103, Rule 104 | Official source: section 62.

Section 63: Toll free helpline

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 63 in the official source. Statutory title: Toll free helpline.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify migrant status using recruitment, residence and deployment facts rather than contractor labels alone.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Capture origin, destination, emergency contact and skills information with privacy safeguards.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Provide prescribed facilities and journey allowance without unlawful deduction.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Display and communicate helpline/grievance access in a language understood by workers.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 103: Rule 103 — Setting up of a Toll Free helpline number to the inter-state migrant worker

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 103 | Official source: section 63.

Section 64: Study of inter-State migrant workers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 64 in the official source. Statutory title: Study of inter-State migrant workers.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Classify the principal employer, contractor, worksite, worker category and inter-State movement facts.
3. Identify migrant status using recruitment, residence and deployment facts rather than contractor labels alone.
4. Test registration/licensing, threshold, appointment, journey allowance, displacement or other worker entitlement triggers.
5. Capture origin, destination, emergency contact and skills information with privacy safeguards.
6. Reconcile attendance, wage, social-security, accommodation, safety and contractor invoice records worker by worker.
7. Provide prescribed facilities and journey allowance without unlawful deduction.
8. Create a principal-employer recovery file without treating contractual indemnity as a substitute for statutory performance.
9. Display and communicate helpline/grievance access in a language understood by workers.

10. Map inspection, claim, recovery, appeal and penal consequences for both principal employer and contractor.

Applicable Central Rules immediately below the provision

Central Rule 104: Rule 104 — Study of inter-State migrant workers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 104 | Official source: section 64.

Section 65: Past liabilities

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 65 in the official source. Statutory title: Past liabilities.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 65.

Section 66: Prohibition of employment of audio-visual worker without agreement

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 66 in the official source. Statutory title: Prohibition of employment of audio-visual worker without agreement.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 105: Rule 105 — Agreement for audio-visual worker

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 106: Rule 106 — Procedure for reference of disputes to a Conciliation Officer or a Tribunal

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 105, Rule 106 | Official source: section 66.

Section 67: Managers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 67 in the official source. Statutory title: Managers.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 107: Rule 107 — Qualification and appointment of manager in mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 107 | Official source: section 67.

Section 68: Code not to apply in certain cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 68 in the official source. Statutory title: Code not to apply in certain cases.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 108: Rule 108 — Code not to apply in certain mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 108 | Official source: section 68.

Section 69: Exemption from provision regarding employment

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 69 in the official source. Statutory title: Exemption from provision regarding employment.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 107: Rule 107 — Qualification and appointment of manager in mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 108: Rule 108 — Code not to apply in certain mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 109: Rule 109 — Initial and periodical medical examinations in mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 110: Rule 110 — Examining authorities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 111: Rule 111 — Notice of medical examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 112: Rule 112 — Failure to undergo medical examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 113: Rule 113 — Standard and report of medical examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 114: Rule 114 — Retention and transfer of medical certificates

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 115: Rule 115 — Identity of candidates

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 116: Rule 116 — Medical Examination of women

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 117: Rule 117 — Appeal for re-examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 118: Rule 118 — Constitution of appellate medical board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 119: Rule 119 — Standard and report of medical re-examination by the appellate medical board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 120: Rule 120 — Unfit persons not to be employed

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 121: Rule 121 — Cost of medical examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 122: Rule 122 — Exemptions from hours and limitation of employment

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 123: Rule 123 — Establishment and location of rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 124: Rule 124 — Functions of rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 125: Rule 125 — Establishment and location of rescue room

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 126: Rule 126 — Functions of rescue room

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 127: Rule 127 — Qualifications, experience etc. of superintendent

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 128: Rule 128 — Qualifications, experience etc. of instructor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 129: Rule 129 — Selection of rescue trained persons for posting at rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 130: Rule 130 — Qualifications, experience etc. of rescue room in-charge

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 131: Rule 131 — Equipment

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 132: Rule 132 — Duties and responsibilities of Superintendent

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 133: Rule 133 — Duties of instructor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 134: Rule 134 — Duties and responsibilities of rescue room in-charge

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 135: Rule 135 — Duties of rescue trained persons posted at rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 136: Rule 136 — Duties of rescue room attendant

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 137: Rule 137 — Telephone communication

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 138: Rule 138 — Rescue tracings

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 139: Rule 139 — Appointment of rescue trained persons in mines, their disposition and accommodation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 140: Rule 140 — Selection of persons for training in rescue work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 141: Rule 141 — Instructions and practices etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 142: Rule 142 — Medical examination etc. of rescue trained person

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 143: Rule 143 — Suspension of rescue trained persons

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 144: Rule 144 — Duties of manager etc. in emergency

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 145: Rule 145 — Accommodation at the below ground mine for persons engaged in rescue work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 146: Rule 146 — Entry into below ground mines for rescue or recovery work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 147: Rule 147 — Fresh air bases

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 148: Rule 148 — Leader

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 149: Rule 149 — Instructions to leader

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 150: Rule 150 — Test of apparatus

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 151: Rule 151 — Duties of leader below ground

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 152: Rule 152 — Rescue team members and their duties

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 153: Rule 153 — Restriction of second spell of works

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 154: Rule 154 — Obligation of employer in certain situations

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 155: Rule 155 — General management

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 156: Rule 156 — Power to relax

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 157: Rule 157 — Training Scheme

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 158: Rule 158 — Scope and standard for vocational training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 159: Rule 159 — Scope and standard for Refresher Training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 160: Rule 160 — Arrangement for refresher training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 161: Rule 161 — Special training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 162: Rule 162 — Training of persons after long absence or after an accident or change of job

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 163: Rule 163 — Training Centre

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Central Rule 164: Rule 164 — Arrangements for the training centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 165: Rule 165 — Training Officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 166: Rule 166 — Duties of Training Officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 167: Rule 167 — Instructors

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 168: Rule 168 — Trainers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 169: Rule 169 — Qualification of instructors and trainers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 170: Rule 170 — Duties of Instructor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 171: Rule 171 — Duties of trainer and persons undergoing training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 172: Rule 172 — Training allowance

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 173: Rule 173 — Certificate of training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 174: Rule 174 — Certificate to be delivered to the management

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 175: Rule 175 — Inspection of vocational training centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 176: Rule 176 — Notice of closure or discontinuance of vocational training centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 107, Rule 108, Rule 109, Rule 110, Rule 111, Rule 112, Rule 113, Rule 114, Rule 115, Rule 116, Rule 117, Rule 118, Rule 119, Rule 120, Rule 121, Rule 122, Rule 123, Rule 124, Rule 125, Rule 126, Rule 127, Rule 128, Rule 129, Rule 130, Rule 131, Rule 132, Rule 133, Rule 134, Rule 135, Rule 136, Rule 137, Rule 138, Rule 139, Rule 140, Rule 141, Rule 142, Rule 143, Rule 144, Rule 145, Rule 146, Rule 147, Rule 148, Rule 149, Rule 150, Rule 151, Rule 152, Rule 153, Rule 154, Rule 155, Rule 156, Rule 157, Rule 158, Rule 159, Rule 160, Rule 161, Rule 162, Rule 163, Rule 164, Rule 165, Rule 166, Rule 167, Rule 168, Rule 169, Rule 170, Rule 171, Rule 172, Rule 173, Rule 174, Rule 175, Rule 176 | Official source: **section 69**.

Section 70: Employment of persons below eighteen years of age

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 70 in the official source. Statutory title: Employment of persons below eighteen years of age.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 107: Rule 107 — Qualification and appointment of manager in mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 108: Rule 108 — Code not to apply in certain mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 109: Rule 109 — Initial and periodical medical examinations in mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 110: Rule 110 — Examining authorities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 111: Rule 111 — Notice of medical examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 112: Rule 112 — Failure to undergo medical examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 113: Rule 113 — Standard and report of medical examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 114: Rule 114 — Retention and transfer of medical certificates

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 115: Rule 115 — Identity of candidates

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 116: Rule 116 — Medical Examination of women

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 117: Rule 117 — Appeal for re-examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 118: Rule 118 — Constitution of appellate medical board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 119: Rule 119 — Standard and report of medical re-examination by the appellate medical board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 120: Rule 120 — Unfit persons not to be employed

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 121: Rule 121 — Cost of medical examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 122: Rule 122 — Exemptions from hours and limitation of employment

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 123: Rule 123 — Establishment and location of rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 124: Rule 124 — Functions of rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 125: Rule 125 — Establishment and location of rescue room

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 126: Rule 126 — Functions of rescue room

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 127: Rule 127 — Qualifications, experience etc. of superintendent

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 128: Rule 128 — Qualifications, experience etc. of instructor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 129: Rule 129 — Selection of rescue trained persons for posting at rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 130: Rule 130 — Qualifications, experience etc. of rescue room in-charge

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 131: Rule 131 — Equipment

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 132: Rule 132 — Duties and responsibilities of Superintendent

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 133: Rule 133 — Duties of instructor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 134: Rule 134 — Duties and responsibilities of rescue room in-charge

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Central Rule 135: Rule 135 — Duties of rescue trained persons posted at rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 136: Rule 136 — Duties of rescue room attendant

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 137: Rule 137 — Telephone communication

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 138: Rule 138 — Rescue tracings

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Central Rule 139: Rule 139 — Appointment of rescue trained persons in mines, their disposition and accommodation

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Central Rule 140: Rule 140 — Selection of persons for training in rescue work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 141: Rule 141 — Instructions and practices etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 142: Rule 142 — Medical examination etc. of rescue trained person

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 143: Rule 143 — Suspension of rescue trained persons

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 144: Rule 144 — Duties of manager etc. in emergency

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 145: Rule 145 — Accommodation at the below ground mine for persons engaged in rescue work

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Central Rule 146: Rule 146 — Entry into below ground mines for rescue or recovery work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 147: Rule 147 — Fresh air bases

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 148: Rule 148 — Leader

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 149: Rule 149 — Instructions to leader

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 150: Rule 150 — Test of apparatus

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 151: Rule 151 — Duties of leader below ground

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 152: Rule 152 — Rescue team members and their duties

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

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Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

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Central Rule 156: Rule 156 — Power to relax

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Central Rule 158: Rule 158 — Scope and standard for vocational training

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Central Rule 164: Rule 164 — Arrangements for the training centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 165: Rule 165 — Training Officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 166: Rule 166 — Duties of Training Officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 167: Rule 167 — Instructors

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 168: Rule 168 — Trainers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 169: Rule 169 — Qualification of instructors and trainers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 170: Rule 170 — Duties of Instructor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 171: Rule 171 — Duties of trainer and persons undergoing training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 172: Rule 172 — Training allowance

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 173: Rule 173 — Certificate of training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 174: Rule 174 — Certificate to be delivered to the management

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 175: Rule 175 — Inspection of vocational training centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 176: Rule 176 — Notice of closure or discontinuance of vocational training centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 107, Rule 108, Rule 109, Rule 110, Rule 111, Rule 112, Rule 113, Rule 114, Rule 115, Rule 116, Rule 117, Rule 118, Rule 119, Rule 120, Rule 121, Rule 122, Rule 123, Rule 124, Rule 125, Rule 126, Rule 127, Rule 128, Rule 129, Rule 130, Rule 131, Rule 132, Rule 133, Rule 134, Rule 135, Rule 136, Rule 137, Rule 138, Rule 139, Rule 140, Rule 141, Rule 142, Rule 143, Rule 144, Rule 145, Rule 146, Rule 147, Rule 148, Rule 149, Rule 150, Rule 151, Rule 152, Rule 153, Rule 154, Rule 155, Rule 156, Rule 157, Rule 158, Rule 159, Rule 160, Rule 161, Rule 162, Rule 163, Rule 164, Rule 165, Rule 166, Rule 167, Rule 168, Rule 169, Rule 170, Rule 171, Rule 172, Rule 173, Rule 174, Rule 175, Rule 176 | Official source: **section 70**.

Section 71: Exemption to certain persons

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 71 in the official source. Statutory title: Exemption to certain persons.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 107: Rule 107 — Qualification and appointment of manager in mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 108: Rule 108 — Code not to apply in certain mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 109: Rule 109 — Initial and periodical medical examinations in mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

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Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

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Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

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Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 113: Rule 113 — Standard and report of medical examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 114: Rule 114 — Retention and transfer of medical certificates

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 115: Rule 115 — Identity of candidates

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 116: Rule 116 — Medical Examination of women

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Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 123: Rule 123 — Establishment and location of rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 124: Rule 124 — Functions of rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 125: Rule 125 — Establishment and location of rescue room

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 126: Rule 126 — Functions of rescue room

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 127: Rule 127 — Qualifications, experience etc. of superintendent

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 128: Rule 128 — Qualifications, experience etc. of instructor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 129: Rule 129 — Selection of rescue trained persons for posting at rescue station

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Central Rule 130: Rule 130 — Qualifications, experience etc. of rescue room in-charge

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Central Rule 131: Rule 131 — Equipment

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 132: Rule 132 — Duties and responsibilities of Superintendent

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 133: Rule 133 — Duties of instructor

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Central Rule 134: Rule 134 — Duties and responsibilities of rescue room in-charge

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Central Rule 135: Rule 135 — Duties of rescue trained persons posted at rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 136: Rule 136 — Duties of rescue room attendant

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Central Rule 138: Rule 138 — Rescue tracings

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Central Rule 143: Rule 143 — Suspension of rescue trained persons

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Central Rule 145: Rule 145 — Accommodation at the below ground mine for persons engaged in rescue work

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Central Rule 147: Rule 147 — Fresh air bases

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Central Rule 148: Rule 148 — Leader

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 149: Rule 149 — Instructions to leader

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 150: Rule 150 — Test of apparatus

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 151: Rule 151 — Duties of leader below ground

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 152: Rule 152 — Rescue team members and their duties

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Central Rule 157: Rule 157 — Training Scheme

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Central Rule 162: Rule 162 — Training of persons after long absence or after an accident or change of job

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Central Rule 163: Rule 163 — Training Centre

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Central Rule 165: Rule 165 — Training Officer

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Central Rule 166: Rule 166 — Duties of Training Officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 167: Rule 167 — Instructors

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Central Rule 168: Rule 168 — Trainers

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Central Rule 169: Rule 169 — Qualification of instructors and trainers

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Central Rule 170: Rule 170 — Duties of Instructor

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Central Rule 171: Rule 171 — Duties of trainer and persons undergoing training

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Central Rule 174: Rule 174 — Certificate to be delivered to the management

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Central Rule 175: Rule 175 — Inspection of vocational training centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 176: Rule 176 — Notice of closure or discontinuance of vocational training centre

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Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 107, Rule 108, Rule 109, Rule 110, Rule 111, Rule 112, Rule 113, Rule 114, Rule 115, Rule 116, Rule 117, Rule 118, Rule 119, Rule 120, Rule 121, Rule 122, Rule 123, Rule 124, Rule 125, Rule 126, Rule 127, Rule 128, Rule 129, Rule 130, Rule 131, Rule 132, Rule 133, Rule 134, Rule 135, Rule 136, Rule 137, Rule 138, Rule 139, Rule 140, Rule 141, Rule 142, Rule 143, Rule 144, Rule 145, Rule 146, Rule 147, Rule 148, Rule 149, Rule 150, Rule 151, Rule 152, Rule 153, Rule 154, Rule 155, Rule 156, Rule 157, Rule 158, Rule 159, Rule 160, Rule 161, Rule 162, Rule 163, Rule 164, Rule 165, Rule 166, Rule 167, Rule 168, Rule 169, Rule 170, Rule 171, Rule 172, Rule 173, Rule 174, Rule 175, Rule 176 | Official source: **section 71**.

Section 72: Establishment, maintenance of rescue services and vocational training

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 72 in the official source. Statutory title: Establishment, maintenance of rescue services and vocational training.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Establish whether the mine, person and operation fall within the Code and Central rules or a valid exemption.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Appoint qualified statutory personnel and maintain current competency, medical and training records.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Provide rescue station/room coverage, tested breathing apparatus, communication, tracings and emergency teams.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.

9. Run initial, refresher, special and post-absence training before assigning hazardous work.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 123: Rule 123 — Establishment and location of rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 124: Rule 124 — Functions of rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 125: Rule 125 — Establishment and location of rescue room

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 126: Rule 126 — Functions of rescue room

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 127: Rule 127 — Qualifications, experience etc. of superintendent

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 128: Rule 128 — Qualifications, experience etc. of instructor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 129: Rule 129 — Selection of rescue trained persons for posting at rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 130: Rule 130 — Qualifications, experience etc. of rescue room in-charge

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 131: Rule 131 — Equipment

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 132: Rule 132 — Duties and responsibilities of Superintendent

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 133: Rule 133 — Duties of instructor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 134: Rule 134 — Duties and responsibilities of rescue room in-charge

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 135: Rule 135 — Duties of rescue trained persons posted at rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 136: Rule 136 — Duties of rescue room attendant

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 137: Rule 137 — Telephone communication

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 138: Rule 138 — Rescue tracings

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 139: Rule 139 — Appointment of rescue trained persons in mines, their disposition and accommodation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 140: Rule 140 — Selection of persons for training in rescue work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 141: Rule 141 — Instructions and practices etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 142: Rule 142 — Medical examination etc. of rescue trained person

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 143: Rule 143 — Suspension of rescue trained persons

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 144: Rule 144 — Duties of manager etc. in emergency

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 145: Rule 145 — Accommodation at the below ground mine for persons engaged in rescue work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 146: Rule 146 — Entry into below ground mines for rescue or recovery work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 147: Rule 147 — Fresh air bases

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 148: Rule 148 — Leader

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 149: Rule 149 — Instructions to leader

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 150: Rule 150 — Test of apparatus

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 151: Rule 151 — Duties of leader below ground

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 152: Rule 152 — Rescue team members and their duties

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 153: Rule 153 — Restriction of second spell of works

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 154: Rule 154 — Obligation of employer in certain situations

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 155: Rule 155 — General management

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 156: Rule 156 — Power to relax

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 157: Rule 157 — Training Scheme

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 158: Rule 158 — Scope and standard for vocational training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 159: Rule 159 — Scope and standard for Refresher Training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 160: Rule 160 — Arrangement for refresher training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 161: Rule 161 — Special training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 162: Rule 162 — Training of persons after long absence or after an accident or change of job

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 163: Rule 163 — Training Centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 164: Rule 164 — Arrangements for the training centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 165: Rule 165 — Training Officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 166: Rule 166 — Duties of Training Officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 167: Rule 167 — Instructors

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 168: Rule 168 — Trainers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 169: Rule 169 — Qualification of instructors and trainers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 170: Rule 170 — Duties of Instructor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 171: Rule 171 — Duties of trainer and persons undergoing training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 172: Rule 172 — Training allowance

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 173: Rule 173 — Certificate of training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 174: Rule 174 — Certificate to be delivered to the management

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 175: Rule 175 — Inspection of vocational training centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 176: Rule 176 — Notice of closure or discontinuance of vocational training centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 123, Rule 124, Rule 125, Rule 126, Rule 127, Rule 128, Rule 129, Rule 130, Rule 131, Rule 132, Rule 133, Rule 134, Rule 135, Rule 136, Rule 137, Rule 138, Rule 139, Rule 140, Rule 141, Rule 142, Rule 143, Rule 144, Rule 145, Rule 146, Rule 147, Rule 148, Rule 149, Rule 150, Rule 151, Rule 152, Rule 153, Rule 154, Rule 155, Rule 156, Rule 157, Rule 158, Rule 159, Rule 160, Rule 161, Rule 162, Rule 163, Rule 164, Rule 165, Rule 166, Rule 167, Rule 168, Rule 169, Rule 170, Rule 171, Rule 172, Rule 173, Rule 174, Rule 175, Rule 176 | Official source: section 72.

Section 73: Decision of question whether a mine is covered under this Code

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 73 in the official source. Statutory title: Decision of question whether a mine is covered under this Code.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Confirm the sector definition, premises, process and statutory person in ultimate control.
3. Establish whether the mine, person and operation fall within the Code and Central rules or a valid exemption.
4. Map the sector-specific registration, manager/agent/occupier appointment, technical standard and welfare duty.
5. Appoint qualified statutory personnel and maintain current competency, medical and training records.
6. Maintain shift, competence, medical, machinery, inspection and contractor records required for the activity.
7. Provide rescue station/room coverage, tested breathing apparatus, communication, tracings and emergency teams.
8. Integrate emergency, accident-reporting and worker-participation controls into site operations.

9. Run initial, refresher, special and post-absence training before assigning hazardous work.
10. Test closure, prohibition, improvement direction, appeal and offence exposure against the current Rules and Schedules.

Applicable Central Rules immediately below the provision

Central Rule 107: Rule 107 — Qualification and appointment of manager in mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 108: Rule 108 — Code not to apply in certain mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 109: Rule 109 — Initial and periodical medical examinations in mines

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 110: Rule 110 — Examining authorities

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 111: Rule 111 — Notice of medical examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 112: Rule 112 — Failure to undergo medical examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 113: Rule 113 — Standard and report of medical examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 114: Rule 114 — Retention and transfer of medical certificates

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 115: Rule 115 — Identity of candidates

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 116: Rule 116 — Medical Examination of women

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 117: Rule 117 — Appeal for re-examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 118: Rule 118 — Constitution of appellate medical board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 119: Rule 119 — Standard and report of medical re-examination by the appellate medical board

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 120: Rule 120 — Unfit persons not to be employed

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 121: Rule 121 — Cost of medical examination

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 122: Rule 122 — Exemptions from hours and limitation of employment

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 123: Rule 123 — Establishment and location of rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 124: Rule 124 — Functions of rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 125: Rule 125 — Establishment and location of rescue room

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 126: Rule 126 — Functions of rescue room

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 127: Rule 127 — Qualifications, experience etc. of superintendent

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 128: Rule 128 — Qualifications, experience etc. of instructor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 129: Rule 129 — Selection of rescue trained persons for posting at rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 130: Rule 130 — Qualifications, experience etc. of rescue room in-charge

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 131: Rule 131 — Equipment

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 132: Rule 132 — Duties and responsibilities of Superintendent

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 133: Rule 133 — Duties of instructor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 134: Rule 134 — Duties and responsibilities of rescue room in-charge

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 135: Rule 135 — Duties of rescue trained persons posted at rescue station

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 136: Rule 136 — Duties of rescue room attendant

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 137: Rule 137 — Telephone communication

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 138: Rule 138 — Rescue tracings

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 139: Rule 139 — Appointment of rescue trained persons in mines, their disposition and accommodation

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 140: Rule 140 — Selection of persons for training in rescue work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 141: Rule 141 — Instructions and practices etc.

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 142: Rule 142 — Medical examination etc. of rescue trained person

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 143: Rule 143 — Suspension of rescue trained persons

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 144: Rule 144 — Duties of manager etc. in emergency

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 145: Rule 145 — Accommodation at the below ground mine for persons engaged in rescue work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 146: Rule 146 — Entry into below ground mines for rescue or recovery work

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 147: Rule 147 — Fresh air bases

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 148: Rule 148 — Leader

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 149: Rule 149 — Instructions to leader

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 150: Rule 150 — Test of apparatus

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 151: Rule 151 — Duties of leader below ground

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 152: Rule 152 — Rescue team members and their duties

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 153: Rule 153 — Restriction of second spell of works

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 154: Rule 154 — Obligation of employer in certain situations

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 155: Rule 155 — General management

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 156: Rule 156 — Power to relax

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 157: Rule 157 — Training Scheme

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 158: Rule 158 — Scope and standard for vocational training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 159: Rule 159 — Scope and standard for Refresher Training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 160: Rule 160 — Arrangement for refresher training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 161: Rule 161 — Special training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 162: Rule 162 — Training of persons after long absence or after an accident or change of job

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 163: Rule 163 — Training Centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 164: Rule 164 — Arrangements for the training centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 165: Rule 165 — Training Officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 166: Rule 166 — Duties of Training Officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 167: Rule 167 — Instructors

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 168: Rule 168 — Trainers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 169: Rule 169 — Qualification of instructors and trainers

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 170: Rule 170 — Duties of Instructor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 171: Rule 171 — Duties of trainer and persons undergoing training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 172: Rule 172 — Training allowance

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 173: Rule 173 — Certificate of training

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 174: Rule 174 — Certificate to be delivered to the management

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 175: Rule 175 — Inspection of vocational training centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 176: Rule 176 — Notice of closure or discontinuance of vocational training centre

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 107, Rule 108, Rule 109, Rule 110, Rule 111, Rule 112, Rule 113, Rule 114, Rule 115, Rule 116, Rule 117, Rule 118, Rule 119, Rule 120, Rule 121, Rule 122, Rule 123, Rule 124, Rule 125, Rule 126, Rule 127, Rule 128, Rule 129, Rule 130, Rule 131, Rule 132, Rule 133, Rule 134, Rule 135, Rule 136, Rule 137, Rule 138, Rule 139, Rule 140, Rule 141, Rule 142, Rule 143, Rule 144, Rule 145, Rule 146, Rule 147, Rule 148, Rule 149, Rule 150, Rule 151, Rule 152, Rule 153, Rule 154, Rule 155, Rule 156, Rule 157, Rule 158, Rule 159, Rule 160, Rule 161, Rule 162, Rule 163, Rule 164, Rule 165, Rule 166, Rule 167, Rule 168, Rule 169, Rule 170, Rule 171, Rule 172, Rule 173, Rule 174, Rule 175, Rule 176 | Official source: **section 73**.

Section 74: Licence to industrial premises and person

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 74 in the official source. Statutory title: Licence to industrial premises and person.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Test the establishment, activity, worker-count and sector thresholds that trigger registration or licensing.
3. Confirm whether the establishment, contractor or premises falls within the relevant threshold and jurisdiction.
4. Identify the competent registering or licensing officer and the Central/State jurisdiction before filing.
5. Use the prescribed electronic form and attach identity, address, constitution and work-order evidence.
6. Map the prescribed application, attachments, fee, security, validity, renewal and amendment events.
7. Track completeness, statutory processing period, deemed outcome where expressly provided, and portal acknowledgement.
8. Keep the certificate or licence displayed and reconcile contractor, migrant-worker and location data to the approved particulars.
9. Update material changes within the prescribed period; registration or licence is not transferable unless law says otherwise.

10. Track refusal, suspension, revocation, appeal, limitation and the consequences of operating without valid authority.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 74.

Section 75: Appeals

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 75 in the official source. Statutory title: Appeals.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 75.

Section 76: Permission to work by employees outside industrial premises

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 76 in the official source. Statutory title: Permission to work by employees outside industrial premises.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the sector-specific standard and the actual exposure, occupancy or hygiene condition.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Use competent measurements and calibrated instruments where a numerical or exposure standard applies.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Apply elimination, substitution and engineering control before relying only on personal protective equipment.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.

9. Define cleaning, ventilation, maintenance, waste-disposal and inspection frequencies.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 76.

Section 77: Part not to apply to self-employed persons in private dwelling houses

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 77 in the official source. Statutory title: Part not to apply to self-employed persons in private dwelling houses.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 77.

Section 78: Prohibition of employment of certain persons in certain building or other construction work

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 78 in the official source. Statutory title: Prohibition of employment of certain persons in certain building or other construction work.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Confirm the sector definition, premises, process and statutory person in ultimate control.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Map the sector-specific registration, manager/agent/occupier appointment, technical standard and welfare duty.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Maintain shift, competence, medical, machinery, inspection and contractor records required for the activity.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.

8. Integrate emergency, accident-reporting and worker-participation controls into site operations.
9. Create a named control owner and maker-checker evidence trail.
10. Test closure, prohibition, improvement direction, appeal and offence exposure against the current Rules and Schedules.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 78.

Section 79: Approval and licensing of factories

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 79 in the official source. Statutory title: Approval and licensing of factories.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 79.

Section 80: Liability of owner of premises in certain circumstances

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 80 in the official source. Statutory title: Liability of owner of premises in certain circumstances.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 80.

Section 81: Power to apply Code to certain premises

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 81 in the official source. Statutory title: Power to apply Code to certain premises.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 81.

Section 82: Dangerous operations

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 82 in the official source. Statutory title: Dangerous operations.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Do not use sex-based exclusion unless a valid dangerous-operation restriction or risk-based legal condition applies.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. For work before 6 a.m. or after 7 p.m., obtain consent and satisfy prescribed transport, security, supervision, welfare and grievance conditions.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Complete task-specific risk assessment, emergency response and harassment-prevention integration.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Ensure equal access to facilities, training, protective equipment and reporting channels.

10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 82.

Section 83: Constitution of site appraisal committee

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 83 in the official source. Statutory title: Constitution of site appraisal committee.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 83.

Section 84: Compulsory disclosure of information by occupier

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 84 in the official source. Statutory title: Compulsory disclosure of information by occupier.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 84.

Section 85: Specific responsibility of the occupier in relation to hazardous processes

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 85 in the official source. Statutory title: Specific responsibility of the occupier in relation to hazardous processes.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Map every hazardous process, chemical, quantity and exposure route against the Schedules and later orders.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Complete site appraisal, process-safety information, worker disclosure and emergency planning before commissioning.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Measure exposure with competent laboratories and validated sampling plans.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Investigate exceedances and imminent danger immediately and protect worker reporting rights.

10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 85.

Section 86: National Board to inquire into certain situations

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 86 in the official source. Statutory title: National Board to inquire into certain situations.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 86.

Section 87: Emergency standards

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 87 in the official source. Statutory title: Emergency standards.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Map every hazardous process, chemical, quantity and exposure route against the Schedules and later orders.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Complete site appraisal, process-safety information, worker disclosure and emergency planning before commissioning.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Measure exposure with competent laboratories and validated sampling plans.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Investigate exceedances and imminent danger immediately and protect worker reporting rights.
10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 87.

Section 88: Permissible limits of exposure of chemicals and toxic substances

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 88 in the official source. Statutory title: Permissible limits of exposure of chemicals and toxic substances.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Map every hazardous process, chemical, quantity and exposure route against the Schedules and later orders.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Complete site appraisal, process-safety information, worker disclosure and emergency planning before commissioning.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Measure exposure with competent laboratories and validated sampling plans.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Investigate exceedances and imminent danger immediately and protect worker reporting rights.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 88.

Section 89: Right of workers to warn about imminent danger

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 89 in the official source. Statutory title: Right of workers to warn about imminent danger.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Confirm the sector definition, premises, process and statutory person in ultimate control.
3. Stabilise the emergency and arrange rescue, first aid and medical treatment before administrative reporting.
4. Map the sector-specific registration, manager/agent/occupier appointment, technical standard and welfare duty.
5. Classify death, injury, lost-time incapacity, dangerous occurrence or occupational disease against the statutory trigger.
6. Maintain shift, competence, medical, machinery, inspection and contractor records required for the activity.
7. Notify every prescribed authority, police/family where applicable, in the required form and within the specific clock.
8. Integrate emergency, accident-reporting and worker-participation controls into site operations.

9. Preserve the first incident record, scene evidence, witness accounts, equipment state and later corrections.
10. Test closure, prohibition, improvement direction, appeal and offence exposure against the current Rules and Schedules.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 89.

Section 90: Appeal against the order of Inspector-cum-Facilitator in case of factory

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 90 in the official source. Statutory title: Appeal against the order of Inspector-cum-Facilitator in case of factory.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Verify appointment, territorial/subject jurisdiction and the statutory power relied on by the Inspector-cum-Facilitator.
3. Verify the officer's jurisdiction, appointment and the statutory purpose of the visit, sample, survey or inquiry.
4. Nominate an authorised response owner without obstructing lawful entry, examination, sampling or document access.
5. Nominate an authorised site contact while preserving worker access and non-retaliation rights.
6. Index the requested registers, licences, worker records, contractor files and electronic data before production.
7. Provide accurate documents and facilities; record items taken, samples sealed and statements made.
8. Record every item supplied, statement made, sample taken, direction issued and corrective action closed.

9. Assess improvement, prohibition or inquiry directions immediately and diarise appeal or compliance periods.
10. Escalate privilege, confidentiality, self-incrimination, appeal and prosecution issues through the proper legal channel.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 90.

Section 91: Power to make rules to exempt

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 91 in the official source. Statutory title: Power to make rules to exempt.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 91.

Section 92: Facilities for workers in plantation

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 92 in the official source. Statutory title: Facilities for workers in plantation.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Confirm the sector definition, premises, process and statutory person in ultimate control.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Map the sector-specific registration, manager/agent/occupier appointment, technical standard and welfare duty.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Maintain shift, competence, medical, machinery, inspection and contractor records required for the activity.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Integrate emergency, accident-reporting and worker-participation controls into site operations.
9. Create a named control owner and maker-checker evidence trail.
10. Test closure, prohibition, improvement direction, appeal and offence exposure against the current Rules and Schedules.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 92.

Section 93: Safety

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 93 in the official source. Statutory title: Safety.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Create a named control owner and maker-checker evidence trail.
10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 93.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
85	Rule 85 — Qualification and criteria of the contractor	Source-controlled mapping
86	Rule 86 — Conditions of License	Source-controlled mapping
87	Rule 87 — Form and manner of application for contractor license	Source-controlled mapping
88	Rule 88 — Single Licence for Contractor in more than one States or for whole of India	Source-controlled mapping
89	Rule 89 — Forms, terms and conditions of licence	Source-controlled mapping
90	Rule 90 — Procedure for issue of licence	Source-controlled mapping
91	Rule 91 — Renewal of licence of Contractor	Source-controlled mapping
92	Rule 92 — Refund of security deposit	Source-controlled mapping
93	Rule 93 — Responsibility of contractor	Source-controlled mapping
94	Rule 94 — Intimation of work order and time limit for intimation	Source-controlled mapping
95	Rule 95 — Revocation and suspension of license	Source-controlled mapping
96	Rule 96 — Amendment of Licence	Source-controlled mapping
97	Rule 97 — Appeal	

Rule	Subject	Text/control status
		Source-controlled mapping
98	Rule 98 — Responsibility of payment of wages	Source-controlled mapping
99	Rule 99 — Making payment of wages from the security deposit amount	Source-controlled mapping
100	Rule 100 — Experience Certificate	Source-controlled mapping
101	Rule 101 — Prohibition of employment of contract labour	Source-controlled mapping
184	Rule 184 — Grievance redressal mechanism for contract labour	Source-controlled mapping
102	Rule 102 — Journey allowance to inter-State migrant worker	Source-controlled mapping
103	Rule 103 — Setting up of a Toll Free helpline number to the inter-state migrant worker	Source-controlled mapping
104	Rule 104 — Study of inter-State migrant workers	Source-controlled mapping
105	Rule 105 — Agreement for audio-visual worker	Source-controlled mapping
106	Rule 106 — Procedure for reference of disputes to a Conciliation Officer or a Tribunal	Source-controlled mapping
107	Rule 107 — Qualification and appointment of manager in mines	Source-controlled mapping
108	Rule 108 — Code not to apply in certain mines	Source-controlled mapping
109	Rule 109 — Initial and periodical medical examinations in mines	

Rule	Subject	Text/control status
		Source-controlled mapping
110	Rule 110 — Examining authorities	Source-controlled mapping
111	Rule 111 — Notice of medical examination	Source-controlled mapping
112	Rule 112 — Failure to undergo medical examination	Source-controlled mapping
113	Rule 113 — Standard and report of medical examination	Source-controlled mapping
114	Rule 114 — Retention and transfer of medical certificates	Source-controlled mapping
115	Rule 115 — Identity of candidates	Source-controlled mapping
116	Rule 116 — Medical Examination of women	Source-controlled mapping
117	Rule 117 — Appeal for re-examination	Source-controlled mapping
118	Rule 118 — Constitution of appellate medical board	Source-controlled mapping
119	Rule 119 — Standard and report of medical re-examination by the appellate medical board	Source-controlled mapping
120	Rule 120 — Unfit persons not to be employed	Source-controlled mapping
121	Rule 121 — Cost of medical examination	Source-controlled mapping
122		

Rule	Subject	Text/control status
	Rule 122 — Exemptions from hours and limitation of employment	Source-controlled mapping
123	Rule 123 — Establishment and location of rescue station	Source-controlled mapping
124	Rule 124 — Functions of rescue station	Source-controlled mapping
125	Rule 125 — Establishment and location of rescue room	Source-controlled mapping
126	Rule 126 — Functions of rescue room	Source-controlled mapping
127	Rule 127 — Qualifications, experience etc. of superintendent	Source-controlled mapping
128	Rule 128 — Qualifications, experience etc. of instructor	Source-controlled mapping
129	Rule 129 — Selection of rescue trained persons for posting at rescue station	Source-controlled mapping
130	Rule 130 — Qualifications, experience etc. of rescue room in-charge	Source-controlled mapping
131	Rule 131 — Equipment	Source-controlled mapping
132	Rule 132 — Duties and responsibilities of Superintendent	Source-controlled mapping
133	Rule 133 — Duties of instructor	Source-controlled mapping
134	Rule 134 — Duties and responsibilities of rescue room in-charge	Source-controlled mapping
135		

Rule	Subject	Text/control status
	Rule 135 — Duties of rescue trained persons posted at rescue station	Source-controlled mapping
136	Rule 136 — Duties of rescue room attendant	Source-controlled mapping
137	Rule 137 — Telephone communication	Source-controlled mapping
138	Rule 138 — Rescue tracings	Source-controlled mapping
139	Rule 139 — Appointment of rescue trained persons in mines, their disposition and accommodation	Source-controlled mapping
140	Rule 140 — Selection of persons for training in rescue work	Source-controlled mapping
141	Rule 141 — Instructions and practices etc.	Source-controlled mapping
142	Rule 142 — Medical examination etc. of rescue trained person	Source-controlled mapping
143	Rule 143 — Suspension of rescue trained persons	Source-controlled mapping
144	Rule 144 — Duties of manager etc. in emergency	Source-controlled mapping
145	Rule 145 — Accommodation at the below ground mine for persons engaged in rescue work	Source-controlled mapping
146	Rule 146 — Entry into below ground mines for rescue or recovery work	Source-controlled mapping
147	Rule 147 — Fresh air bases	Source-controlled mapping
148	Rule 148 — Leader	

Rule	Subject	Text/control status
		Source-controlled mapping
149	Rule 149 — Instructions to leader	Source-controlled mapping
150	Rule 150 — Test of apparatus	Source-controlled mapping
151	Rule 151 — Duties of leader below ground	Source-controlled mapping
152	Rule 152 — Rescue team members and their duties	Source-controlled mapping
153	Rule 153 — Restriction of second spell of works	Source-controlled mapping
154	Rule 154 — Obligation of employer in certain situations	Source-controlled mapping
155	Rule 155 — General management	Source-controlled mapping
156	Rule 156 — Power to relax	Source-controlled mapping
157	Rule 157 — Training Scheme	Source-controlled mapping
158	Rule 158 — Scope and standard for vocational training	Source-controlled mapping
159	Rule 159 — Scope and standard for Refresher Training	Source-controlled mapping
160	Rule 160 — Arrangement for refresher training	Source-controlled mapping
161	Rule 161 — Special training	

Rule	Subject	Text/control status
		Source-controlled mapping
162	Rule 162 — Training of persons after long absence or after an accident or change of job	Source-controlled mapping
163	Rule 163 — Training Centre	Source-controlled mapping
164	Rule 164 — Arrangements for the training centre	Source-controlled mapping
165	Rule 165 — Training Officer	Source-controlled mapping
166	Rule 166 — Duties of Training Officer	Source-controlled mapping
167	Rule 167 — Instructors	Source-controlled mapping
168	Rule 168 — Trainers	Source-controlled mapping
169	Rule 169 — Qualification of instructors and trainers	Source-controlled mapping
170	Rule 170 — Duties of Instructor	Source-controlled mapping
171	Rule 171 — Duties of trainer and persons undergoing training	Source-controlled mapping
172	Rule 172 — Training allowance	Source-controlled mapping
173	Rule 173 — Certificate of training	Source-controlled mapping
174	Rule 174 — Certificate to be delivered to the management	

Rule	Subject	Text/control status
		Source-controlled mapping
175	Rule 175 — Inspection of vocational training centre	Source-controlled mapping
176	Rule 176 — Notice of closure or discontinuance of vocational training centre	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	

Predecessor law	Transition control
	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 45 - Applicability of this Part?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 46 - Appointment of designated authority?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 47 - Licensing of contractors?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 48 - Procedure for issue or renewal of licence?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 49 - No fees or commission or any cost to workers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 50 - Information regarding work order to be given to the appropriate Government?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 51 - Revocation, suspension and amendment of licence?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 52 - Appeal?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XII - Inter-State migrant workers

This chapter turns inter-state migrant workers into an operational control file. It covers General penalty for offences, Punishment for causing obstruction to Chief Inspector-cum-Facilitator or Inspector-cum-Facilitator, etc., Penalty for non-maintenance of register, records and non-filing of returns, etc., Punishment for contravention of certain provisions; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.

Main obligations / rights

- Section 94: General penalty for offences
- Section 95: Punishment for causing obstruction to Chief Inspector-cum-Facilitator or Inspector-cum-Facilitator, etc.
- Section 96: Penalty for non-maintenance of register, records and non-filing of returns, etc.
- Section 97: Punishment for contravention of certain provisions
- Section 98: Punishment for falsification of records, etc.

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: journey allowance, displacement, registration, portability or record failures.

Employee / worker remedy

registration, portability, journey/displacement protections and access to grievance or authority routes. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for inter-state migrant workers, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XII - Inter-State migrant workers

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

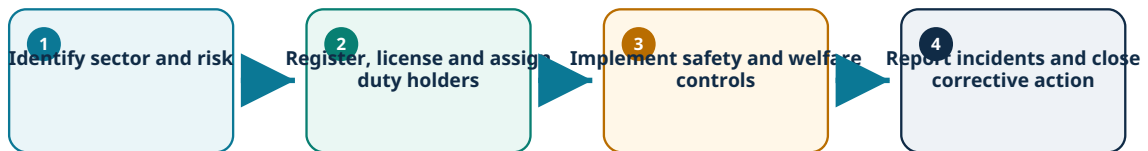
Sections: 94-114

Central Rules mapped: 6

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Inter-State migrant workers

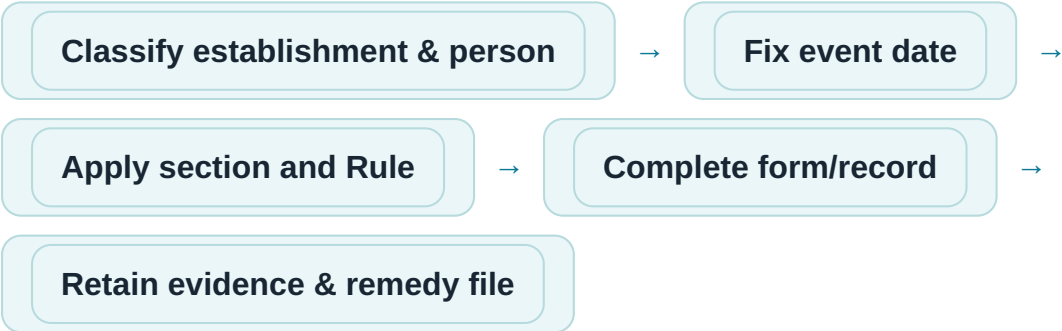


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 94: General penalty for offences

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 94 in the official source. Statutory title: General penalty for offences.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the exact contravention, responsible person, establishment and event date; do not combine distinct offences.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Separate first and repeat contraventions, continuing defaults, company/officer liability and any due-diligence defence.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map whether the matter follows adjudication, prosecution, compounding or a prior-opportunity-to-comply route.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve inspection records, notices, replies, corrective action, authorisations and payment or compounding evidence.
9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.

10. Diary limitation, appeal or revision rights and keep civil compensation, statutory dues and criminal exposure separate.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 94.

Section 95: Punishment for causing obstruction to Chief Inspector-cum-Facilitator or Inspector-cum-Facilitator, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 95 in the official source. Statutory title: Punishment for causing obstruction to Chief Inspector-cum-Facilitator or Inspector-cum-Facilitator, etc..

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Verify appointment, territorial/subject jurisdiction and the statutory power relied on by the Inspector-cum-Facilitator.
3. Verify the officer's jurisdiction, appointment and the statutory purpose of the visit, sample, survey or inquiry.
4. Nominate an authorised response owner without obstructing lawful entry, examination, sampling or document access.
5. Nominate an authorised site contact while preserving worker access and non-retaliation rights.
6. Index the requested registers, licences, worker records, contractor files and electronic data before production.
7. Provide accurate documents and facilities; record items taken, samples sealed and statements made.

8. Record every item supplied, statement made, sample taken, direction issued and corrective action closed.
9. Assess improvement, prohibition or inquiry directions immediately and diarise appeal or compliance periods.
10. Escalate privilege, confidentiality, self-incrimination, appeal and prosecution issues through the proper legal channel.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 95.

Section 96: Penalty for non-maintenance of register, records and non-filing of returns, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 96 in the official source. Statutory title: Penalty for non-maintenance of register, records and non-filing of returns, etc..

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the exact contravention, responsible person, establishment and event date; do not combine distinct offences.
3. Identify the prescribed form, data owner, filing frequency and competent recipient.
4. Separate first and repeat contraventions, continuing defaults, company/officer liability and any due-diligence defence.
5. Maintain one controlled source of truth across HRIS, attendance, payroll, contractor and safety systems.
6. Map whether the matter follows adjudication, prosecution, compounding or a prior-opportunity-to-comply route.
7. Use maker-checker validation and reconcile totals before filing or display.
8. Preserve inspection records, notices, replies, corrective action, authorisations and payment or compounding evidence.
9. Preserve acknowledgements, corrections and version history for the required retention period.

10. Diary limitation, appeal or revision rights and keep civil compensation, statutory dues and criminal exposure separate.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 96.

Section 97: Punishment for contravention of certain provisions

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 97 in the official source. Statutory title: Punishment for contravention of certain provisions.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.

9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 97.

Section 98: Punishment for falsification of records, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 98 in the official source. Statutory title: Punishment for falsification of records, etc..

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the prescribed form, data owner, filing frequency and competent recipient.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Maintain one controlled source of truth across HRIS, attendance, payroll, contractor and safety systems.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Use maker-checker validation and reconcile totals before filing or display.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Preserve acknowledgements, corrections and version history for the required retention period.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 98.

Section 99: Penalty for omission to furnish plans, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 99 in the official source. Statutory title: Penalty for omission to furnish plans, etc..

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the exact contravention, responsible person, establishment and event date; do not combine distinct offences.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Separate first and repeat contraventions, continuing defaults, company/officer liability and any due-diligence defence.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map whether the matter follows adjudication, prosecution, compounding or a prior-opportunity-to-comply route.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve inspection records, notices, replies, corrective action, authorisations and payment or compounding evidence.
9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.

10. Diary limitation, appeal or revision rights and keep civil compensation, statutory dues and criminal exposure separate.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 99.

Section 100: Punishment for disclosure of information

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 100 in the official source. Statutory title: Punishment for disclosure of information.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 100.

Section 101: Punishment for wrongfully disclosing results of analysis

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 101 in the official source. Statutory title: Punishment for wrongfully disclosing results of analysis.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.

9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 101.

Section 102: Punishment for contravention of provisions of duties relating to hazardous processes

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 102 in the official source. Statutory title: Punishment for contravention of provisions of duties relating to hazardous processes.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.

8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.
10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 102.

Section 103: Punishment for contravention of provisions of duties relating to safety provisions resulting in an accident

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 103 in the official source. Statutory title: Punishment for contravention of provisions of duties relating to safety provisions resulting in an accident.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Stabilise the emergency and arrange rescue, first aid and medical treatment before administrative reporting.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Classify death, injury, lost-time incapacity, dangerous occurrence or occupational disease against the statutory trigger.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Notify every prescribed authority, police/family where applicable, in the required form and within the specific clock.

8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Preserve the first incident record, scene evidence, witness accounts, equipment state and later corrections.
10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 103.

Section 104: Special provision for contravention of order under section 38

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 104 in the official source. Statutory title: Special provision for contravention of order under section 38.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 104.

Section 105: Failure to appoint manager in mine

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 105 in the official source. Statutory title: Failure to appoint manager in mine.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Confirm the sector definition, premises, process and statutory person in ultimate control.
3. Establish whether the mine, person and operation fall within the Code and Central rules or a valid exemption.
4. Map the sector-specific registration, manager/agent/occupier appointment, technical standard and welfare duty.
5. Appoint qualified statutory personnel and maintain current competency, medical and training records.
6. Maintain shift, competence, medical, machinery, inspection and contractor records required for the activity.
7. Provide rescue station/room coverage, tested breathing apparatus, communication, tracings and emergency teams.
8. Integrate emergency, accident-reporting and worker-participation controls into site operations.
9. Run initial, refresher, special and post-absence training before assigning hazardous work.

10. Test closure, prohibition, improvement direction, appeal and offence exposure against the current Rules and Schedules.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 105.

Section 106: Offences by employees

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 106 in the official source. Statutory title: Offences by employees.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the exact contravention, responsible person, establishment and event date; do not combine distinct offences.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Separate first and repeat contraventions, continuing defaults, company/officer liability and any due-diligence defence.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map whether the matter follows adjudication, prosecution, compounding or a prior-opportunity-to-comply route.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve inspection records, notices, replies, corrective action, authorisations and payment or compounding evidence.
9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.

10. Diary limitation, appeal or revision rights and keep civil compensation, statutory dues and criminal exposure separate.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 106.

Section 107: Prosecution of owner, agent or manager of mine

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 107 in the official source. Statutory title: Prosecution of owner, agent or manager of mine.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Confirm the sector definition, premises, process and statutory person in ultimate control.
3. Establish whether the mine, person and operation fall within the Code and Central rules or a valid exemption.
4. Map the sector-specific registration, manager/agent/occupier appointment, technical standard and welfare duty.
5. Appoint qualified statutory personnel and maintain current competency, medical and training records.
6. Maintain shift, competence, medical, machinery, inspection and contractor records required for the activity.
7. Provide rescue station/room coverage, tested breathing apparatus, communication, tracings and emergency teams.
8. Integrate emergency, accident-reporting and worker-participation controls into site operations.

9. Run initial, refresher, special and post-absence training before assigning hazardous work.
10. Test closure, prohibition, improvement direction, appeal and offence exposure against the current Rules and Schedules.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 107.

Section 108: Exemption of owner, agent or manager of mine or occupier of factory from liability in certain cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 108 in the official source. Statutory title: Exemption of owner, agent or manager of mine or occupier of factory from liability in certain cases.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Confirm the sector definition, premises, process and statutory person in ultimate control.
3. Establish whether the mine, person and operation fall within the Code and Central rules or a valid exemption.
4. Map the sector-specific registration, manager/agent/occupier appointment, technical standard and welfare duty.
5. Appoint qualified statutory personnel and maintain current competency, medical and training records.
6. Maintain shift, competence, medical, machinery, inspection and contractor records required for the activity.
7. Provide rescue station/room coverage, tested breathing apparatus, communication, tracings and emergency teams.

8. Integrate emergency, accident-reporting and worker-participation controls into site operations.
9. Run initial, refresher, special and post-absence training before assigning hazardous work.
10. Test closure, prohibition, improvement direction, appeal and offence exposure against the current Rules and Schedules.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 108.

Section 109: Offences by companies, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 109 in the official source. Statutory title: Offences by companies, etc..

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the exact contravention, responsible person, establishment and event date; do not combine distinct offences.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Separate first and repeat contraventions, continuing defaults, company/officer liability and any due-diligence defence.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map whether the matter follows adjudication, prosecution, compounding or a prior-opportunity-to-comply route.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve inspection records, notices, replies, corrective action, authorisations and payment or compounding evidence.
9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.

10. Diary limitation, appeal or revision rights and keep civil compensation, statutory dues and criminal exposure separate.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 109.

Section 110: Limitation of prosecution and cognizance of offences

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 110 in the official source. Statutory title: Limitation of prosecution and cognizance of offences.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the exact contravention, responsible person, establishment and event date; do not combine distinct offences.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Separate first and repeat contraventions, continuing defaults, company/officer liability and any due-diligence defence.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map whether the matter follows adjudication, prosecution, compounding or a prior-opportunity-to-comply route.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve inspection records, notices, replies, corrective action, authorisations and payment or compounding evidence.

9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.
10. Diary limitation, appeal or revision rights and keep civil compensation, statutory dues and criminal exposure separate.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 110.

Section 111: Power of officers of appropriate Government to impose penalty in certain cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 111 in the official source. Statutory title: Power of officers of appropriate Government to impose penalty in certain cases.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the exact contravention, responsible person, establishment and event date; do not combine distinct offences.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Separate first and repeat contraventions, continuing defaults, company/officer liability and any due-diligence defence.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map whether the matter follows adjudication, prosecution, compounding or a prior-opportunity-to-comply route.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.

8. Preserve inspection records, notices, replies, corrective action, authorisations and payment or compounding evidence.
9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.
10. Diary limitation, appeal or revision rights and keep civil compensation, statutory dues and criminal exposure separate.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 111.

Section 112: Jurisdiction of court for entertaining proceedings, etc., for offence

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 112 in the official source. Statutory title: Jurisdiction of court for entertaining proceedings, etc., for offence.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the exact contravention, responsible person, establishment and event date; do not combine distinct offences.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Separate first and repeat contraventions, continuing defaults, company/officer liability and any due-diligence defence.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map whether the matter follows adjudication, prosecution, compounding or a prior-opportunity-to-comply route.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve inspection records, notices, replies, corrective action, authorisations and payment or compounding evidence.

9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.
10. Diary limitation, appeal or revision rights and keep civil compensation, statutory dues and criminal exposure separate.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 112.

Section 113: Power of court to make orders

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 113 in the official source. Statutory title: Power of court to make orders.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 177: Rule 177 — Manner of holding enquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 178: Rule 178 — Onus as to age

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 179: Rule 179 — Procedure of inquiry and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 180: Rule 180 — Persons to appear at inquiry

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 181: Rule 181 — Procedure of survey and other related matters

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 177, Rule 178, Rule 179, Rule 180, Rule 181, Rule 182 | Official source: section 113.

Section 114: Composition of certain offences

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 114 in the official source. Statutory title: Composition of certain offences.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the exact contravention, responsible person, establishment and event date; do not combine distinct offences.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Separate first and repeat contraventions, continuing defaults, company/officer liability and any due-diligence defence.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map whether the matter follows adjudication, prosecution, compounding or a prior-opportunity-to-comply route.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve inspection records, notices, replies, corrective action, authorisations and payment or compounding evidence.
9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.

10. Diary limitation, appeal or revision rights and keep civil compensation, statutory dues and criminal exposure separate.

Applicable Central Rules immediately below the provision

Central Rule 182: Rule 182 — Manner of compounding of offences by the authorised officer

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 182 | Official source: section 114.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
177	Rule 177 — Manner of holding enquiry	Source-controlled mapping
178	Rule 178 — Onus as to age	Source-controlled mapping
179	Rule 179 — Procedure of inquiry and other related matters	Source-controlled mapping
180	Rule 180 — Persons to appear at inquiry	Source-controlled mapping
181	Rule 181 — Procedure of survey and other related matters	Source-controlled mapping
182	Rule 182 — Manner of compounding of offences by the authorised officer	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	

Predecessor law	Transition control
	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 94 - General penalty for offences?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 95 - Punishment for causing obstruction to Chief Inspector-cum-Facilitator or Inspector-cum-Facilitator, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 96 - Penalty for non-maintenance of register, records and non-filing of returns, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 97 - Punishment for contravention of certain provisions?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 98 - Punishment for falsification of records, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 99 - Penalty for omission to furnish plans, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 100 - Punishment for disclosure of information?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 101 - Punishment for wrongfully disclosing results of analysis?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XIII - Audio-visual workers

This chapter turns audio-visual workers into an operational control file. It covers Social security fund; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Old law / transition

Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.

Main obligations / rights

- Section 115: Social security fund

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for audio-visual workers, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XIII - Audio-visual workers

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

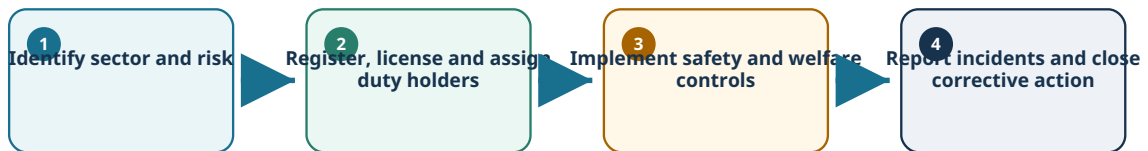
Sections: 115-115

Central Rules mapped: 1

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Audio-visual workers

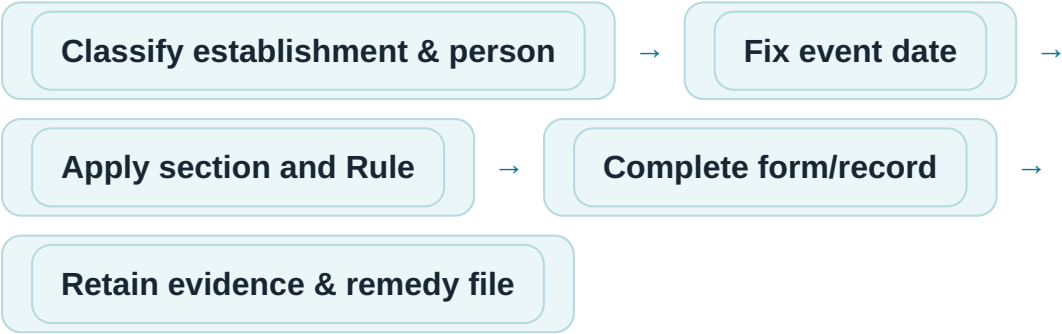


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 115: Social security fund

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 115 in the official source. Statutory title: Social security fund.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 183: Rule 183 — Social Security Fund

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 183 | Official source: section 115.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
183	Rule 183 — Social Security Fund	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 115 - Social security fund?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XIV - Mines

This chapter turns mines into an operational control file. It covers Delegation of powers, Onus as to age, Onus of proving limits of what is practicable, etc., Common licence for contractor, factories and to industrial premises, etc.; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.

Main obligations / rights

- Section 116: Delegation of powers
- Section 117: Onus as to age
- Section 118: Onus of proving limits of what is practicable, etc.
- Section 119: Common licence for contractor, factories and to industrial premises, etc.
- Section 120: Effect of law and agreements inconsistent with Code

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Old law / transition

Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for mines, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XIV - Mines

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

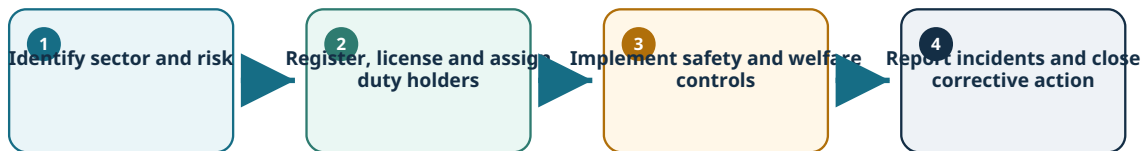
Sections: 116-143

Central Rules mapped: 8

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Mines

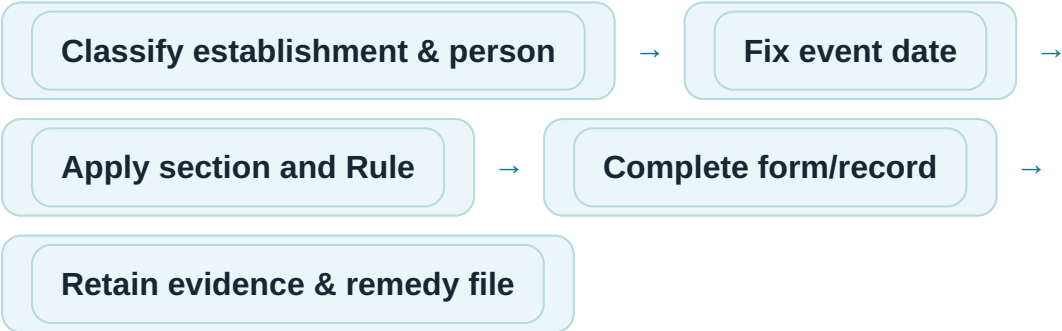


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Section 116: Delegation of powers

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 116 in the official source. Statutory title: Delegation of powers.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 116.

Section 117: Onus as to age

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 117 in the official source. Statutory title: Onus as to age.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 117.

Section 118: Onus of proving limits of what is practicable, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 118 in the official source. Statutory title: Onus of proving limits of what is practicable, etc..

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.

9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 118.

Section 119: Common licence for contractor, factories and to industrial premises, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 119 in the official source. Statutory title: Common licence for contractor, factories and to industrial premises, etc..

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Test the establishment, activity, worker-count and sector thresholds that trigger registration or licensing.
3. Confirm whether the establishment, contractor or premises falls within the relevant threshold and jurisdiction.
4. Identify the competent registering or licensing officer and the Central/State jurisdiction before filing.
5. Use the prescribed electronic form and attach identity, address, constitution and work-order evidence.
6. Map the prescribed application, attachments, fee, security, validity, renewal and amendment events.
7. Track completeness, statutory processing period, deemed outcome where expressly provided, and portal acknowledgement.
8. Keep the certificate or licence displayed and reconcile contractor, migrant-worker and location data to the approved particulars.

9. Update material changes within the prescribed period; registration or licence is not transferable unless law says otherwise.
10. Track refusal, suspension, revocation, appeal, limitation and the consequences of operating without valid authority.

Applicable Central Rules immediately below the provision

Central Rule 87: Rule 87 — Form and manner of application for contractor license

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 88: Rule 88 — Single Licence for Contractor in more than one States or for whole of India

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 89: Rule 89 — Forms, terms and conditions of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 90: Rule 90 — Procedure for issue of licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 96: Rule 96 — Amendment of Licence

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 87, Rule 88, Rule 89, Rule 90, Rule 96 | Official source: [section 119](#).

Section 120: Effect of law and agreements inconsistent with Code

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 120 in the official source. Statutory title: Effect of law and agreements inconsistent with Code.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 184: Rule 184 — Grievance redressal mechanism for contract labour

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Central Rule 185: Rule 185 — Annual increment of regular worker of a contractor

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 184, Rule 185 | Official source: section 120.

Section 121: Power of appropriate Government to direct inquiry in certain cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 121 in the official source. Statutory title: Power of appropriate Government to direct inquiry in certain cases.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Verify the officer's jurisdiction, appointment and the statutory purpose of the visit, sample, survey or inquiry.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Nominate an authorised site contact while preserving worker access and non-retaliation rights.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Provide accurate documents and facilities; record items taken, samples sealed and statements made.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.

9. Assess improvement, prohibition or inquiry directions immediately and diarise appeal or compliance periods.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 121.

Section 122: Publication of reports

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 122 in the official source. Statutory title: Publication of reports.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 122.

Section 123: Powers of Central Government to give directions

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 123 in the official source. Statutory title: Powers of Central Government to give directions.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 123.

Section 124: General restriction on disclosure of information

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 124 in the official source. Statutory title: General restriction on disclosure of information.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Before changing employment status, the employer maps headcount, worker category, service, notice, permission, compensation and re-employment obligations. The decision is held until the legal, HR and finance evidence files reconcile.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 124.

Section 125: Jurisdiction of civil courts barred

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 125 in the official source. Statutory title: Jurisdiction of civil courts barred.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the exact contravention, responsible legal person, continuing-offence period and consequence.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Preserve evidence and immediately stop continuing risk without fabricating retrospective records.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Check show-cause, inquiry, adjudication, prosecution, appeal and limitation routes separately.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Use compounding only for eligible offences and comply with the authorised officer's form and payment requirements.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 125.

Section 126: Protection of action taken in good faith

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 126 in the official source. Statutory title: Protection of action taken in good faith.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 126.

Section 127: Power to exempt in special cases

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 127 in the official source. Statutory title: Power to exempt in special cases.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 127.

Section 128: Power to exempt during public emergency

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 128 in the official source. Statutory title: Power to exempt during public emergency.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Create a named control owner and maker-checker evidence trail.

10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 128.

Section 129: Power to exempt public institution

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 129 in the official source. Statutory title: Power to exempt public institution.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 129.

Section 130: Persons required to give notice, etc., legally bound to do so

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 130 in the official source. Statutory title: Persons required to give notice, etc., legally bound to do so.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 130.

Section 131: Power of Central Government to amend Schedule

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 131 in the official source. Statutory title: Power of Central Government to amend Schedule.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the Schedule entry, activity, substance, process or class that the power can lawfully modify.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Confirm the issuing Government, enabling provision, consultation or publication step and Gazette date.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Distinguish the notification date from its effective date and test whether any transition or saving applies.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Update the legal register, risk assessment, licence conditions, training material and contractor instructions from the effective date.
9. Create a named control owner and maker-checker evidence trail.

10. Retain the superseded and current Schedule versions so historical events remain auditable.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 131.

Section 132: Power to remove difficulties

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 132 in the official source. Statutory title: Power to remove difficulties.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 132.

Section 133: Power of appropriate Government to make rules

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 133 in the official source. Statutory title: Power of appropriate Government to make rules.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 133.

Section 134: Power of Central Government to make rules

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 134 in the official source. Statutory title: Power of Central Government to make rules.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 134.

Section 135: Power of State Government to make rules

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 135 in the official source. Statutory title: Power of State Government to make rules.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 135.

Section 136: Power of Central Government to make regulations in relation to mines and dock work

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 136 in the official source. Statutory title: Power of Central Government to make regulations in relation to mines and dock work.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Confirm the sector definition, premises, process and statutory person in ultimate control.
3. Establish whether the mine, person and operation fall within the Code and Central rules or a valid exemption.
4. Map the sector-specific registration, manager/agent/occupier appointment, technical standard and welfare duty.
5. Appoint qualified statutory personnel and maintain current competency, medical and training records.
6. Maintain shift, competence, medical, machinery, inspection and contractor records required for the activity.
7. Provide rescue station/room coverage, tested breathing apparatus, communication, tracings and emergency teams.

8. Integrate emergency, accident-reporting and worker-participation controls into site operations.
9. Run initial, refresher, special and post-absence training before assigning hazardous work.
10. Test closure, prohibition, improvement direction, appeal and offence exposure against the current Rules and Schedules.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 136.

Section 137: Prior publication of rules, etc.

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 137 in the official source. Statutory title: Prior publication of rules, etc..

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 137.

Section 138: Power to make regulation without previous publication

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 138 in the official source. Statutory title: Power to make regulation without previous publication.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 138.

Section 139: Bye-laws

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 139 in the official source. Statutory title: Bye-laws.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 139.

Section 140: Powers to regulate general safety and health

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 140 in the official source. Statutory title: Powers to regulate general safety and health.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the hazard, exposed worker group, process and statutory duty holder before selecting the control.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Apply the prescribed engineering, medical, supervision, training, protective-equipment and emergency requirements.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the relevant Rule, Schedule, standard, licence condition and sector-specific authority direction.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Report notifiable accidents, dangerous occurrences or diseases within the applicable time and preserve the incident file.
9. Create a named control owner and maker-checker evidence trail.

10. Close root-cause actions and separately assess compensation, employment protection, inspection and penal consequences.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation, contractor allocation and root-cause action without waiting for a compensation dispute.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 140.

Section 141: Laying of regulations, rules, byelaws, etc., before Parliament

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 141 in the official source. Statutory title: Laying of regulations, rules, byelaws, etc., before Parliament.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 141.

Section 142: Laying of rules made by State Government

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 142 in the official source. Statutory title: Laying of rules made by State Government.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.

10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

No direct Central Rule is mapped. Check general procedural Rules, State Rules and later notifications.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: No direct Central Rule mapped in the repository concordance | Official source: section 142.

Section 143: Repeal and Savings

Current statutory text

Current statutory text source control. The exact consolidated provision is displayed from the official source below. The analytical text after it is not a substitute for the signed Gazette. For an offline professional file, retain the official PDF and the event-date commencement instrument.

Open section 143 in the official source. Statutory title: Repeal and Savings.

Finin2min clause-by-clause decode

1. This page does not replace the statutory text. It separates the operative legal transaction into controls so that each subsection, proviso, exception and delegated instrument can be checked against the official India Code source before use.
2. Identify the covered establishment, worker category, appropriate Government and event date.
3. Identify the covered establishment, worker category, appropriate Government and sector-specific overlay.
4. Convert each statutory condition and proviso into an assigned action with a clear deadline.
5. Break the provision into trigger, actor, action, timing, evidence and consequence before configuring the process.
6. Map the enabling Rule, form, Schedule, authority and any sector-specific notification.
7. Read the corresponding Central Rule, prescribed form, Schedule and notified authority together.
8. Preserve the decision memo, worker communication, register, portal acknowledgement and payment or inspection evidence.
9. Create a named control owner and maker-checker evidence trail.
10. Record exceptions, non-compliance consequences, remedy, appeal forum and limitation period.

Applicable Central Rules immediately below the provision

Central Rule 1: Rule 1 — Short title and commencement

Rule mapping is retained; read the official 2026 Gazette for the exact sub-rule text and forms.

Practical example

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

Controls and evidence

- Employer: assign owner, configure system and retain approval/payment proof.
- Employee/worker: retain contract, attendance, wage/benefit proof and communication.
- Professional: reconcile the Act, Rule, notification, form, limitation and State overlay.

Consequence, remedy and limitation

Identify the substantive default first, then separately map arrears or benefit, interest/damages, administrative penalty, prosecution, compounding, company/officer liability, forum, appeal and limitation. Do not infer a remedy from the heading alone.

Mapped Rules: Rule 1 | Official source: section 143.

Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
87	Rule 87 — Form and manner of application for contractor license	Source-controlled mapping
88	Rule 88 — Single Licence for Contractor in more than one States or for whole of India	Source-controlled mapping
89	Rule 89 — Forms, terms and conditions of licence	Source-controlled mapping
90	Rule 90 — Procedure for issue of licence	Source-controlled mapping
96	Rule 96 — Amendment of Licence	Source-controlled mapping
184	Rule 184 — Grievance redressal mechanism for contract labour	Source-controlled mapping
185	Rule 185 — Annual increment of regular worker of a contractor	Source-controlled mapping
1	Rule 1 — Short title and commencement	Source-controlled mapping

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	

Predecessor law	Transition control
	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.

- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 116 - Delegation of powers?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 117 - Onus as to age?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 118 - Onus of proving limits of what is practicable, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 119 - Common licence for contractor, factories and to industrial premises, etc.?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 120 - Effect of law and agreements inconsistent with Code?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 121 - Power of appropriate Government to direct inquiry in certain cases?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 122 - Publication of reports?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 123 - Powers of Central Government to give directions?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XV - Beedi and cigar

This chapter turns beedi and cigar into an operational control file. It covers Beedi and cigar; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.	Main obligations / rights • Beedi and cigar
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.	Employee / worker remedy the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for beedi and cigar, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XV - Beedi and cigar

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

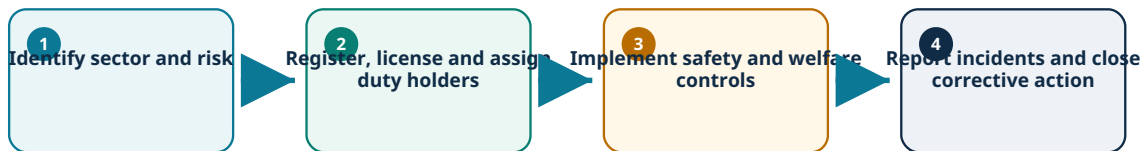
Sections: ---

Central Rules mapped: 0

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Beedi and cigar

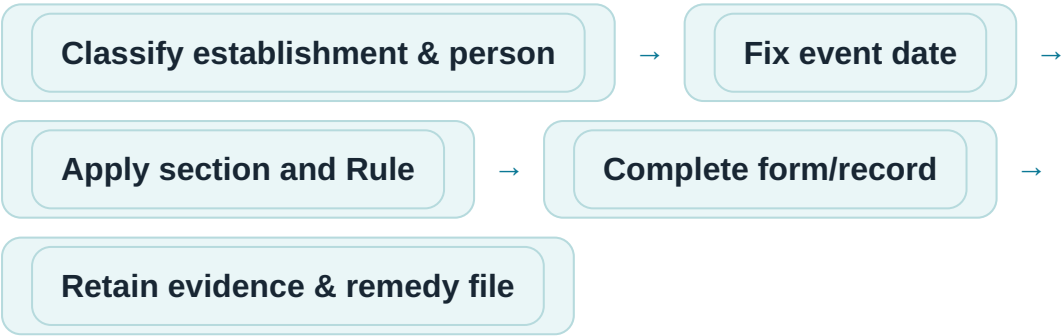


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
No directly mapped Central Rule; check general and State instruments.		

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Plantations Labour Act, 1951	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Mines Act, 1952	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Working Journalists laws	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Motor Transport Workers Act, 1961	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Contract Labour Act, 1970	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Cine-Workers Act, 1981	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is review control 11 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XVI - BOCW

This chapter turns bocw into an operational control file. It covers BOCW; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Old law / transition

Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.

Main obligations / rights

- BOCW

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for bocw, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XVI - BOCW

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

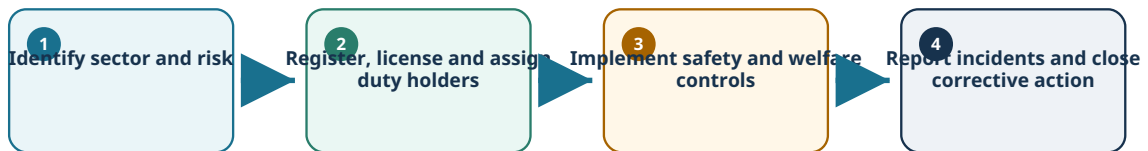
Sections: ---

Central Rules mapped: 0

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — BOCW

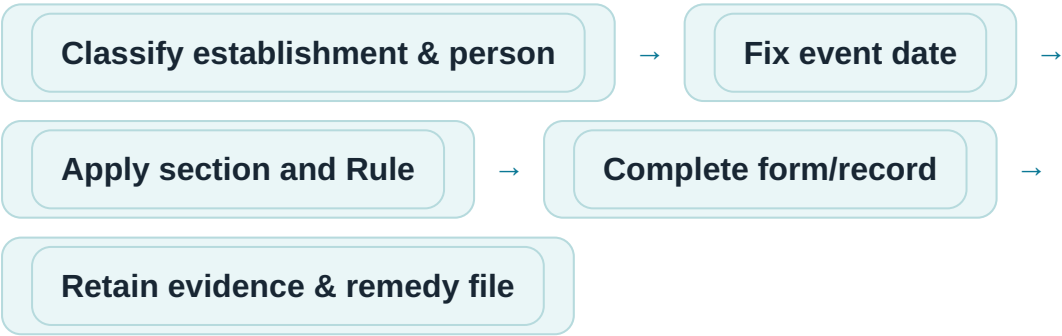


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
No directly mapped Central Rule; check general and State instruments.		

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
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Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is review control 11 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XVII - Factories

This chapter turns factories into an operational control file. It covers Factories; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.	Main obligations / rights • Factories
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.	Employee / worker remedy the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for factories, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XVII - Factories

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

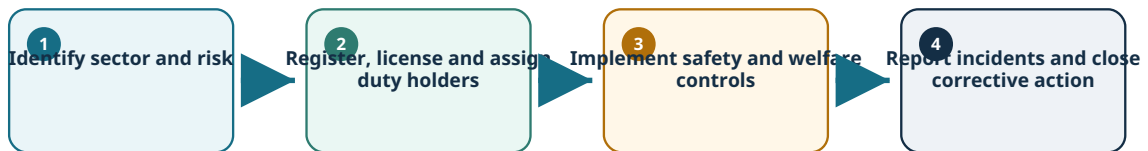
Sections: ---

Central Rules mapped: 0

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Factories

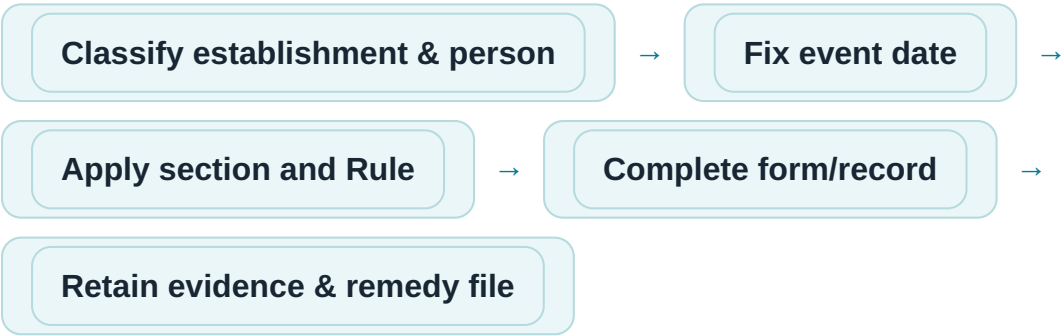


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
No directly mapped Central Rule; check general and State instruments.		

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
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Old-law/new-Code concordance

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BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
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Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

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Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

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What evidence should be retained?

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Do the Central Rules apply to every establishment?

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How should a historical event be tested?

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What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

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Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is review control 11 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 12 for this chapter?

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finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XVIII - Plantations

This chapter turns plantations into an operational control file. It covers Plantations; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.	Main obligations / rights • Plantations
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.	Employee / worker remedy the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for plantations, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XVIII - Plantations

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

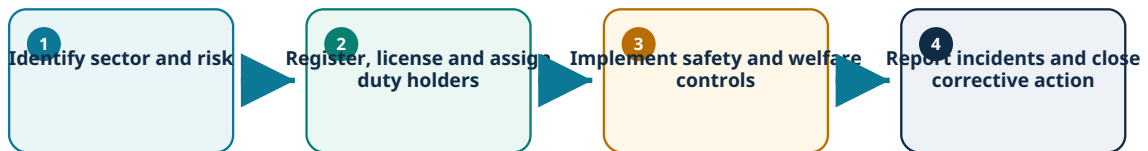
Sections: ---

Central Rules mapped: 0

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Plantations

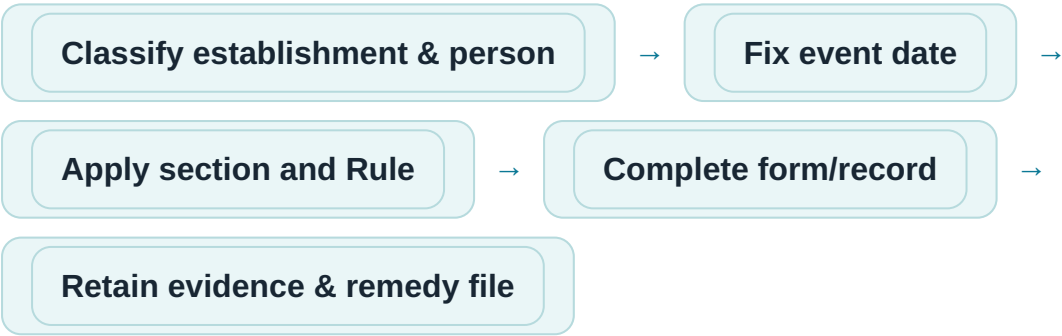


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
No directly mapped Central Rule; check general and State instruments.		

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

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BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is review control 11 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

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What is review control 15 for this chapter?

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finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XIX - Offences and penalties

This chapter turns offences and penalties into an operational control file. It covers Offences and penalties; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.	Main obligations / rights • Offences and penalties
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: failure to separate monetary liability, prosecution, compounding and officer-in-default exposure.	Employee / worker remedy access to the competent authority/court and protection against unsupported recovery or prosecution. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for offences and penalties, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XIX - Offences and penalties

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

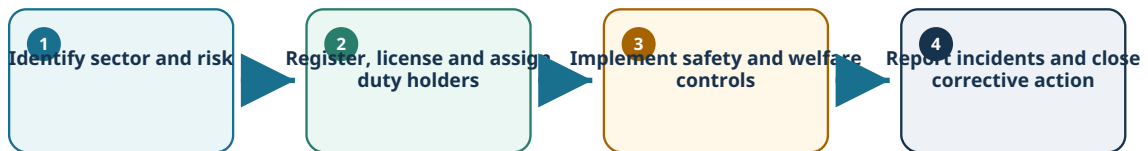
Sections: ---

Central Rules mapped: 0

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Offences and penalties

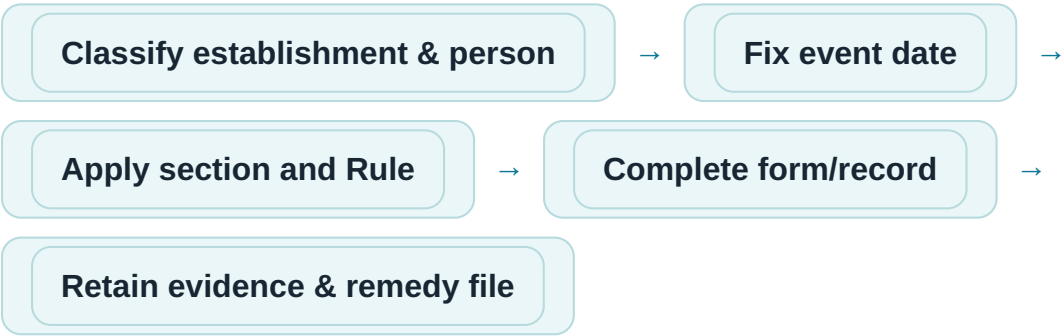


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
No directly mapped Central Rule; check general and State instruments.		

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
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Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
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Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
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Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

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Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

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Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is review control 11 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 12 for this chapter?

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What is review control 13 for this chapter?

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What is review control 15 for this chapter?

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finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XX - Social Security Fund

This chapter turns social security fund into an operational control file. It covers Social Security Fund; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.	Main obligations / rights • Social Security Fund
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Applicable form/register, calculation file, approval and acknowledgement evidence • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.	Employee / worker remedy the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.
Old law / transition Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for social security fund, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XX - Social Security Fund

OSHC Code, 2020 | Detailed statutory, Rule, compliance, remedy and evidence guide.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

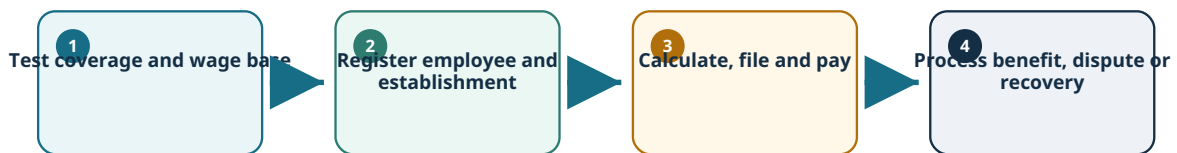
Sections: ---

Central Rules mapped: 0

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Social Security Fund

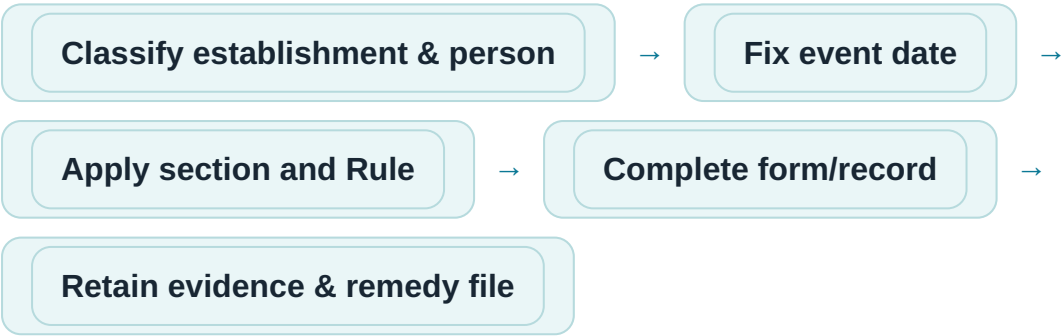


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Publication-source status: The chapter contains the complete analytical and Rule-mapping layer. For the four parent Codes, the exact current Act text is displayed through the official India Code PDF/section viewer. It is not re-labelled as locally embedded text where the retained source file is unavailable. This preserves legal honesty while the official text is retained as the controlling source.

Chapter decision flow



Rules, forms, registers, portals and due dates

Rule	Subject	Text/control status
No directly mapped Central Rule; check general and State instruments.		

Forms and registers must be confirmed from the appended 2026 Central Rules and the live portal applicable to the appropriate Government. A form is not treated as current merely because an earlier law used the same number.

Notifications and effective-date history

Control	Required action
Enactment	Record Act number, assent and Gazette publication.
Commencement	Use the provision-specific commencement notification; the four Codes became broadly operative from 21 November 2025 subject to earlier partial commencement and corrigenda.
Central Rules	Read the applicable 2026 Central Rules from their Gazette date and verify subsequent amendments.
State instrument	Check final State Rules, authority notifications, forms and rates where the State is appropriate Government.

Old-law/new-Code concordance

Predecessor law	Transition control
Factories Act, 1948	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
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Beedi and Cigar Workers Act, 1966	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
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Inter-State Migrant Workmen Act, 1979	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
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Dock Workers Act, 1986	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.
BOCW Act, 1996	Classify the event date, accrued right, saved Rule/notification and pending proceeding before moving to the Code.

Practical calculations and control file

Calculation sequence

1. Freeze the employee/worker population and event date.
2. Apply the statutory wage/benefit base and notified threshold.
3. Reconcile attendance, service, payroll and contractor records.
4. Calculate principal amount, interest/damages and any statutory compensation separately.
5. Obtain legal/payroll approval and retain the versioned worksheet.

Three-owner sign-off

- **Employer/HR:** facts, classification, communication and workflow.
- **Employee/worker:** notice, records, nomination/claim and acknowledgement.
- **Professional:** source, formula, forum, limitation and evidence reconciliation.

Binding and highly relevant case-law principles

Older cases are included for principles only. Their continued application must be tested against the current Code wording, repeal-and-savings clause and later judgments.

Decision	Principle and present-use caution
Consumer Education and Research Centre v. Union of India	Worker health and safety are connected with dignity and life; statutory standards should be treated as minimum controls.
J.K. Industries Ltd. v. Chief Inspector of Factories	Responsibility attaches to the statutory person in control; internal delegation does not erase legal accountability.
Vellore Citizens Welfare Forum v. Union of India	Preventive and precautionary controls are relevant where industrial risk affects workers and surrounding communities.
Gammon India Ltd. v. Union of India	Construction-worker welfare and cess legislation is beneficial and must be applied consistently with the charging and machinery provisions.

State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
- Central Rules do not automatically displace valid State Rules, rates, registers, authorities or portal procedures.
- Minimum-wage rates, holidays, working-hours permissions, licences and local welfare obligations require State-specific verification.
- Record Gazette number, effective date and supersession status in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of OSHWC Code, 2020, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is review control 11 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

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finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Chapter XXI - Miscellaneous

This chapter turns miscellaneous into an operational control file. It covers Miscellaneous; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, occupiers, contractors, principal employers, workers and sector-specific establishments must identify the establishment type, worker category and appropriate Government.

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Employer risk snapshot

Highest practical risks: misclassification, missed filing/notice, unsupported calculation, incomplete records and use of the wrong Central/State instrument.

Old law / transition

Map the event date and savings position against: Factories Act, 1948; Plantations Labour Act, 1951; Mines Act, 1952; Working Journalists laws; Motor Transport Workers Act, 1961.

Main obligations / rights

- Miscellaneous

Forms / evidence

- Applicable form/register, calculation file, approval and acknowledgement evidence
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employee / worker remedy

the substantive protection in this chapter, access to the prescribed authority/forum and a documented remedy within limitation. Confirm authority, limitation and appeal route.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for miscellaneous, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Chapter XXI - Miscellaneous

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Authors: CA Nikhil Gupta & Kajri Singh

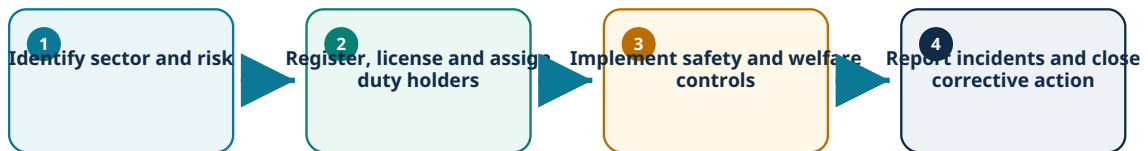
Sections: ---

Central Rules mapped: 0

[Official source viewer + local analytical map](#)

FININ2MIN LEGAL FLOW

OSHC Code, 2020 — Miscellaneous

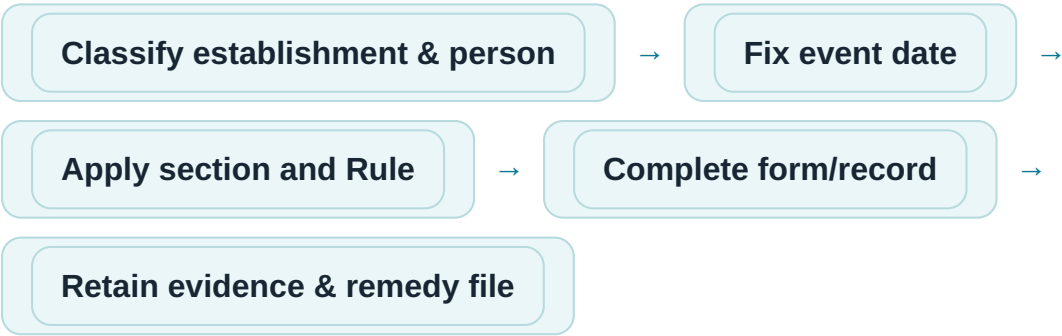


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

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Chapter decision flow



Rules, forms, registers, portals and due dates

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Practical calculations and control file

Calculation sequence

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State-law variation alerts

- Confirm whether the Central or State Government is the appropriate Government.
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No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is review control 11 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

finin2min.com | Labour & Manpower Law Publication Series | Educational and professional reference | Review date 2026-07-18 | Verify event-date law before acting.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 1 - Scope, definitions and prevention

This chapter turns scope, definitions and prevention into an operational control file. It covers Applicability And Thresholds; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Every workplace, employer, Internal Committee, Local Committee, aggrieved woman, respondent and inquiry participant must follow the applicable complaint and confidentiality framework.

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Employer risk snapshot

Highest practical risks: committee defects, limitation errors, confidentiality breach or non-implementation of recommendations.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Main obligations / rights

- Applicability And Thresholds

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employee / worker remedy

a time-bound complaint process, interim protection, confidentiality and appeal under the statutory framework. Confirm authority, limitation and appeal route.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for scope, definitions and prevention, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026

Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 1 - Scope, definitions and prevention

POSH Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

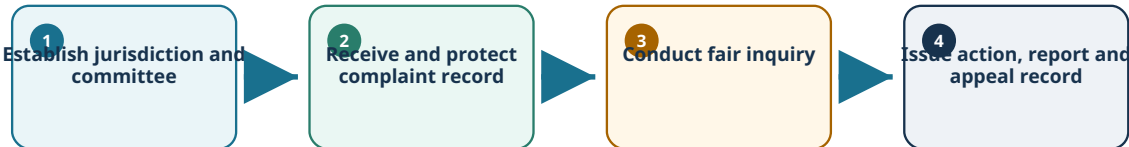
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 1

FININ2MIN LEGAL FLOW

POSH Act and Rules — Scope, definitions and prevention

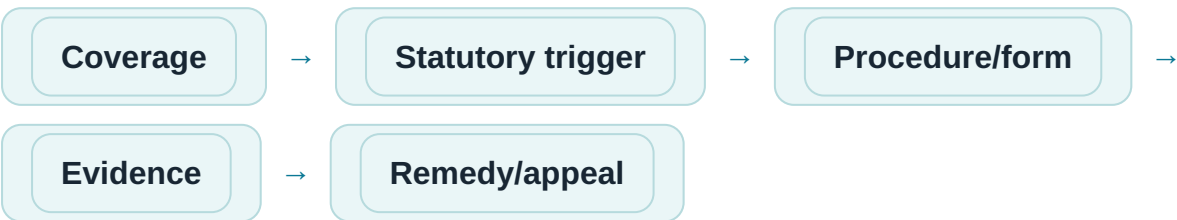


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Applicability And Thresholds

Applicability, coverage and threshold | Finin2min

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[Home](#)

[POSH hub](#)

[Applicability, coverage and threshold](#)

[POSH practical guide](#)

[Applicability, coverage and threshold](#)

Finin2min operating guidance linked to the Act, Rules and current official implementation material.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

Who is protected?

An aggrieved woman can be of any age and need not be employed at the workplace. The employee definition includes regular, temporary, ad hoc, daily-wage, contract, probationary, trainee, apprentice, voluntary and other work arrangements.

What is a workplace?

The definition includes government and private organisations, hospitals, educational and sports locations, places visited during employment, employer-provided transport and a dwelling place or house.

Which committee?

Situation

Forum

Workplace has ten or more workers

Internal Committee under section 4.

Workplace has fewer than ten workers

District Local Committee under section 6.

Complaint is against the employer

District Local Committee, regardless of the Internal Committee route.

Do not use “more than ten” as the legal threshold without analysis.

Section 6 applies where the establishment has fewer than ten workers; ten is therefore outside that exception.

Primary provisions

Use the

section and rule repository

and the

source register

. Apply State rules, service rules and current forum details before acting.

[Guides](#)

[Applicability](#)

[Committee](#)

[Timeline](#)

[Reporting](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Vishaka v. State of Rajasthan	The constitutional prevention framework remains foundational; the 2013 Act now supplies the statutory process.
Aureliano Fernandes v. State of Goa	Constitution of committees, training and implementation require real institutional compliance, not paper appointments.
Medha Kotwal Lele v. Union of India	Workplace mechanisms must be effective, independent and capable of enforcing protections.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of POSH Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

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Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - applicability-and-thresholds?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

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What is review control 18 for this chapter?

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FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 2 - Internal Committee

This chapter turns internal committee into an operational control file. It covers Internal Committee Constitution; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Every workplace, employer, Internal Committee, Local Committee, aggrieved woman, respondent and inquiry participant must follow the applicable complaint and confidentiality framework.

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Employer risk snapshot

Highest practical risks: committee defects, limitation errors, confidentiality breach or non-implementation of recommendations.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Main obligations / rights

- Internal Committee Constitution

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employee / worker remedy

a time-bound complaint process, interim protection, confidentiality and appeal under the statutory framework. Confirm authority, limitation and appeal route.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for internal committee, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026

Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 2 - Internal Committee

POSH Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

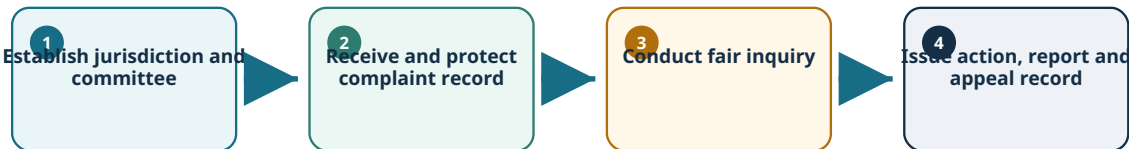
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 1

FININ2MIN LEGAL FLOW

POSH Act and Rules — Internal Committee

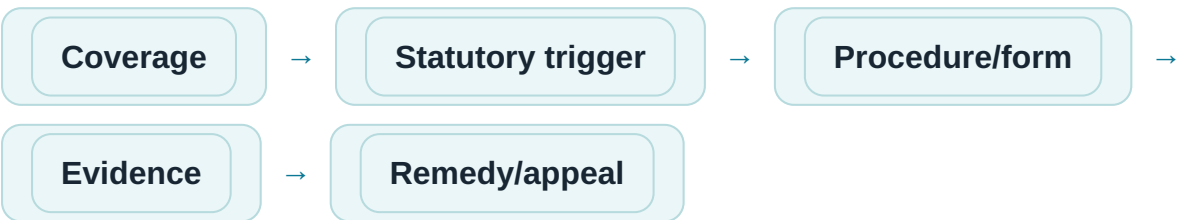


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Internal Committee Constitution

Internal Committee constitution | Finin2min

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[POSH hub](#)

[Internal Committee constitution](#)

[POSH practical guide](#)

[Internal Committee constitution](#)

Finin2min operating guidance linked to the Act, Rules and current official implementation material.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

[Composition control](#)

[Role](#)

[Central Act requirement](#)

[Presiding Officer](#)

Senior-level woman employee; statutory alternatives apply where unavailable.

[Internal members](#)

At least two employees, preferably committed to the cause of women or with social-work experience or legal knowledge.

[External member](#)

NGO/association committed to women's cause or a person familiar with sexual-harassment issues.

[Gender balance](#)

At least half of the total members must be women.

[Tenure](#)

Not more than three years.

[Multi-location rule](#)

Where offices or administrative units are at different places or levels, constitute the committee at all such units or offices. Maintain a location-wise register and do not assume a single head-office committee covers every unit.

[Appointment file](#)

Keep the written order, member acceptance, eligibility evidence, conflict declarations, tenure dates, training record, contact disclosure and external-member fee record.

[Primary provisions](#)

[Use the](#)

[section and rule repository](#)

[and the](#)

[source register](#)

. Apply State rules, service rules and current forum details before acting.

[Guides](#)

[Applicability](#)

[Committee](#)

[Timeline](#)

[Reporting](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Vishaka v. State of Rajasthan	The constitutional prevention framework remains foundational; the 2013 Act now supplies the statutory process.
Aureliano Fernandes v. State of Goa	Constitution of committees, training and implementation require real institutional compliance, not paper appointments.
Medha Kotwal Lele v. Union of India	Workplace mechanisms must be effective, independent and capable of enforcing protections.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of POSH Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - internal-committee-constitution?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

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Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 3 - Local Committee

This chapter turns local committee into an operational control file. It covers District-level operational controls; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Every workplace, employer, Internal Committee, Local Committee, aggrieved woman, respondent and inquiry participant must follow the applicable complaint and confidentiality framework.

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Employer risk snapshot

Highest practical risks: committee defects, limitation errors, confidentiality breach or non-implementation of recommendations.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Main obligations / rights

- District-level operational controls

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employee / worker remedy

a time-bound complaint process, interim protection, confidentiality and appeal under the statutory framework. Confirm authority, limitation and appeal route.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for local committee, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026

Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 3 - Local Committee

POSH Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

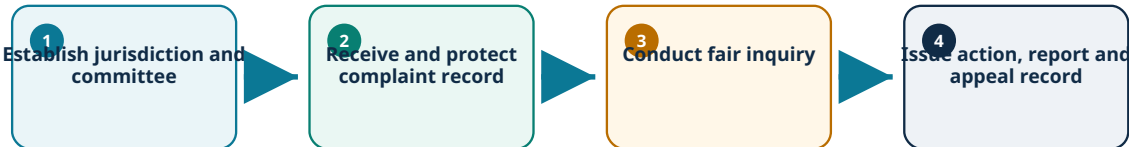
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 0

FININ2MIN LEGAL FLOW

POSH Act and Rules — Local Committee

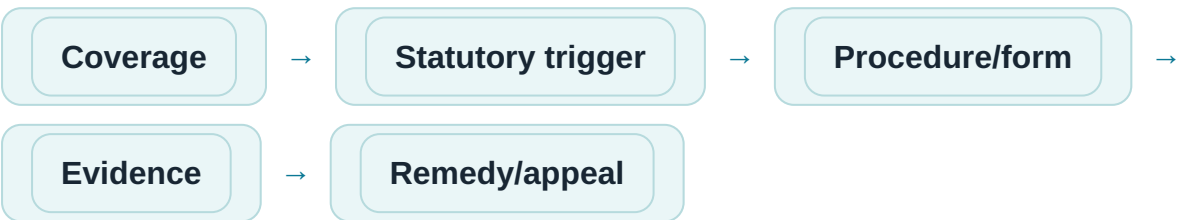


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

[Open current official source](#)

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Vishaka v. State of Rajasthan	The constitutional prevention framework remains foundational; the 2013 Act now supplies the statutory process.
Aureliano Fernandes v. State of Goa	Constitution of committees, training and implementation require real institutional compliance, not paper appointments.

Decision	Current-use principle
Medha Kotwal Lele v. Union of India	Workplace mechanisms must be effective, independent and capable of enforcing protections.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of POSH Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

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They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is review control 11 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

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What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

District-level operational controls

Control	Professional test	Evidence
Territorial jurisdiction	Confirm the district in which the workplace or respondent falls and whether the complaint belongs before the Local Committee rather than an Internal Committee.	Workplace address, employment record, district notification and jurisdiction note.
Committee constitution	Check the Chairperson, local-women nominee, NGO/association members and ex-officio officer against the current district order.	Constitution order, member eligibility declarations, tenure and conflict register.
Access channel	Publish a safe filing route for domestic workers, establishments without an Internal Committee and complaints against employers.	District notice, filing acknowledgement, secure complaint register and referral log.
Inquiry administration	Apply the Act and Rules on limitation, natural justice, confidentiality, interim relief, report and appeal.	Process calendar, service records, evidence index, minutes, report and action proof.

Illustrative district case

A worker in a small establishment files against the proprietor. The receiving officer first records the district and workplace facts, confirms that no valid Internal Committee exists and routes the complaint to the Local Committee. The committee separately records limitation, interim-risk and confidentiality decisions before issuing notice. The employer cannot avoid the process merely because the establishment has fewer than ten workers.

Local Committee questions

Can a complaint against the employer be heard by the establishment's Internal Committee?

The Local Committee route must be tested where the complaint is against the employer himself or herself. The constitution and jurisdiction record should be placed in the case file before evidence is received.

Who bears responsibility for a non-functional district mechanism?

The statutory district and nodal framework must be examined, including the District Officer's monitoring duties. Escalation should identify the issuing department and preserve unanswered communications.

Can an informal district panel substitute for the statutory Local Committee?

No. Membership, appointment, tenure and procedure must arise from the Act, Rules and current district notification.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 4 - Complaint, conciliation and limitation

This chapter turns complaint, conciliation and limitation into an operational control file. It covers Complaint And Inquiry Timeline, Conciliation And Interim Relief; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Every workplace, employer, Internal Committee, Local Committee, aggrieved woman, respondent and inquiry participant must follow the applicable complaint and confidentiality framework.	Main obligations / rights • Complaint And Inquiry Timeline • Conciliation And Interim Relief
Key thresholds / timelines • Authors: Nikhil Gupta & Kajri Singh Data reviewed on 17 July 2026 - Step Central time rule Complaint Within 3 months of incident/last incident; • Copy to respondent Within 7 working days under Rule 7. • Respondent reply Within 10 working days of receipt under Rule 7. • Inquiry report Provide within 10 days of completion.	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: committee defects, limitation errors, confidentiality breach or non-implementation of recommendations.	Employee / worker remedy a time-bound complaint process, interim protection, confidentiality and appeal under the statutory framework. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for complaint, conciliation and limitation, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 4 - Complaint, conciliation and limitation

POSH Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

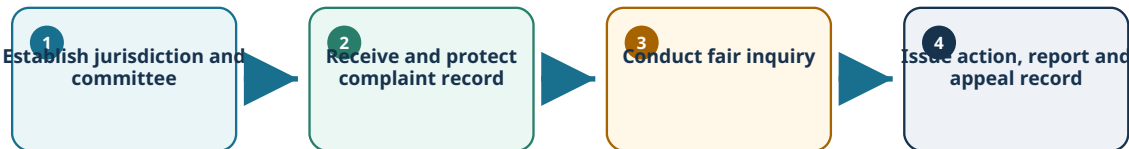
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 2

FININ2MIN LEGAL FLOW

POSH Act and Rules — Complaint, conciliation and limitation

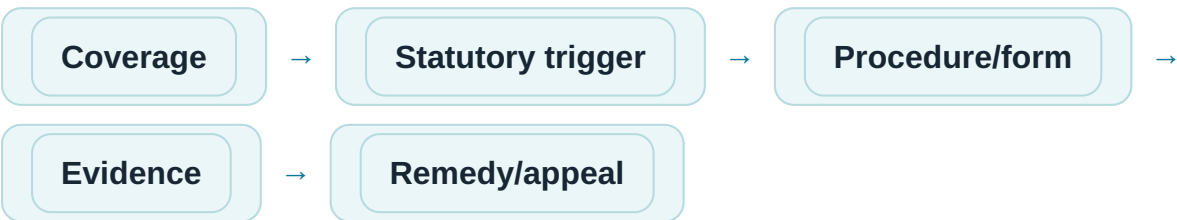


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Complaint And Inquiry Timeline

Complaint and inquiry timeline | Finin2min

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[Complaint and inquiry timeline](#)

[POSH practical guide](#)

[Complaint and inquiry timeline](#)

Finin2min operating guidance linked to the Act, Rules and current official implementation material.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

[Step](#)

[Central time rule](#)

[Complaint](#)

Within 3 months of incident/last incident; committee may extend by up to 3 further months for recorded reasons.

[Copy to respondent](#)

Within 7 working days under Rule 7.

[Respondent reply](#)

Within 10 working days of receipt under Rule 7.

[Inquiry](#)

Complete within 90 days.

[Inquiry report](#)

Provide within 10 days of completion.

[Employer/District Officer action](#)

Within 60 days of recommendation.

[Appeal](#)

Within 90 days of recommendation.

[Workflow](#)

Receive and acknowledge without demanding a legally unnecessary format.

Assist the aggrieved woman where the complaint cannot be put in writing.

Check forum, limitation and any extension reasons.

Consider conciliation only on her request and without monetary settlement.

Serve the complaint, receive response, identify issues and evidence.

Conduct hearings with quorum and natural justice; control confidentiality.

Complete inquiry, deliver reasoned report and track action.

Preserve appeal dates and annual-report data.

[Primary provisions](#)

Use the

section and rule repository

and the

source register

. Apply State rules, service rules and current forum details before acting.

Guides
Applicability
Committee
Timeline
Reporting
SHe-Box
Checklist

Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Conciliation And Interim Relief

Conciliation and interim relief | Finin2min

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[Conciliation and interim relief](#)

[POSH practical guide](#)

[Conciliation and interim relief](#)

Finin2min operating guidance linked to the Act, Rules and current official implementation material.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

Conciliation

It is available before inquiry only at the aggrieved woman's request. The Committee cannot pressure settlement and cannot use monetary settlement as its basis. Record the terms, provide copies and monitor implementation.

Interim relief

On written request, the Committee may recommend transfer of either party, leave up to three months in addition to ordinary leave, prescribed reporting-line or academic-supervision restrictions, and other prescribed relief. Use the least prejudicial measure that protects process integrity and workplace safety.

Non-retaliation

Although the Act's text is framed through specific duties and relief, employers should actively monitor retaliation, adverse evaluation, isolation, witness pressure and confidentiality breaches as workplace-safety and process risks.

Primary provisions

Use the

section and rule repository

and the

source register

. Apply State rules, service rules and current forum details before acting.

Guides

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Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Vishaka v. State of Rajasthan	The constitutional prevention framework remains foundational; the 2013 Act now supplies the statutory process.
Aureliano Fernandes v. State of Goa	Constitution of committees, training and implementation require real institutional compliance, not paper appointments.
Medha Kotwal Lele v. Union of India	Workplace mechanisms must be effective, independent and capable of enforcing protections.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of POSH Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - complaint-and-inquiry-timeline?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - conciliation-and-interim-relief?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 16 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 5 - Inquiry and evidence

This chapter turns inquiry and evidence into an operational control file. It covers Complaint And Inquiry Timeline, Natural Justice And Inquiry, Rule 01 Short Title And Commencement, Rule 02 Definitions; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Every workplace, employer, Internal Committee, Local Committee, aggrieved woman, respondent and inquiry participant must follow the applicable complaint and confidentiality framework.

Main obligations / rights

- Complaint And Inquiry Timeline
- Natural Justice And Inquiry
- Rule 01 Short Title And Commencement
- Rule 02 Definitions
- Rule 03 Fees Or Allowances For External Member Of Internal Committee

Key thresholds / timelines

- Authors: Nikhil Gupta & Kajri Singh Data reviewed on 17 July 2026
- Step Central time rule Complaint Within 3 months of incident/last incident;
- Copy to respondent Within 7 working days under Rule 7.
- Respondent reply Within 10 working days of receipt under Rule 7.
- Inquiry report Provide within 10 days of completion.

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: committee defects, limitation errors, confidentiality breach or non-implementation of recommendations.

Employee / worker remedy

a time-bound complaint process, interim protection, confidentiality and appeal under the statutory framework. Confirm authority, limitation and appeal route.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for inquiry and evidence, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 5 - Inquiry and evidence

POSH Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

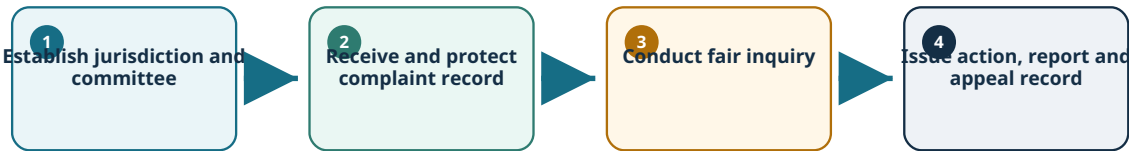
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 16

FININ2MIN LEGAL FLOW

POSH Act and Rules — Inquiry and evidence

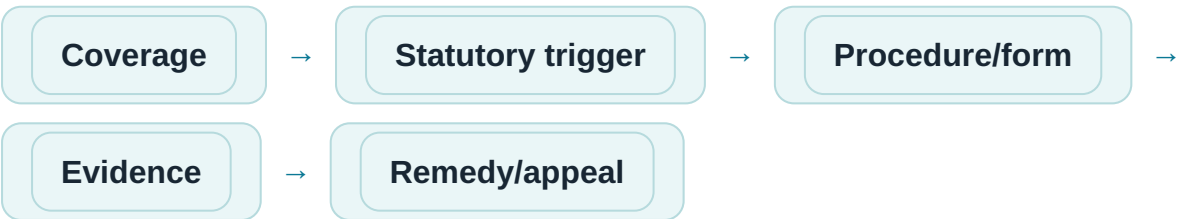


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Complaint And Inquiry Timeline

Complaint and inquiry timeline | Finin2min

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[Complaint and inquiry timeline](#)

Finin2min operating guidance linked to the Act, Rules and current official implementation material.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

[Step](#)

[Central time rule](#)

[Complaint](#)

Within 3 months of incident/last incident; committee may extend by up to 3 further months for recorded reasons.

[Copy to respondent](#)

Within 7 working days under Rule 7.

[Respondent reply](#)

Within 10 working days of receipt under Rule 7.

[Inquiry](#)

Complete within 90 days.

[Inquiry report](#)

Provide within 10 days of completion.

[Employer/District Officer action](#)

Within 60 days of recommendation.

[Appeal](#)

Within 90 days of recommendation.

[Workflow](#)

Receive and acknowledge without demanding a legally unnecessary format.

Assist the aggrieved woman where the complaint cannot be put in writing.

Check forum, limitation and any extension reasons.

Consider conciliation only on her request and without monetary settlement.

Serve the complaint, receive response, identify issues and evidence.

Conduct hearings with quorum and natural justice; control confidentiality.

Complete inquiry, deliver reasoned report and track action.

Preserve appeal dates and annual-report data.

[Primary provisions](#)

Use the

section and rule repository

and the

source register

. Apply State rules, service rules and current forum details before acting.

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Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Natural Justice And Inquiry

Natural justice and inquiry procedure | Finin2min

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[Natural justice and inquiry procedure](#)

[POSH practical guide](#)

[Natural justice and inquiry procedure](#)

Finin2min operating guidance linked to the Act, Rules and current official implementation material.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

Minimum process controls

Rule 7 requires service of the complaint, a response opportunity, natural justice, advance notice before termination or ex parte action, no legal practitioner representation before the Committee, and a minimum of three members including the Presiding Officer or Chairperson.

Evidence discipline

Maintain an indexed record of complaint, response, electronic records, witness statements, hearing notices, attendance, objections, procedural orders and reasons. Give both parties a fair opportunity on material used for findings.

Reasoned report

Separate allegations, issues, evidence, credibility assessment, findings, statutory analysis and recommendations. Avoid moral commentary, assumptions based on delay or stereotype, and findings outside the allegations without due notice.

Supreme Court emphasis:

The 2023 Aureliano Fernandes judgment treats procedural fairness and adherence to the statutory mechanism as central, not optional.

Primary provisions

Use the

section and rule repository

and the

source register

. Apply State rules, service rules and current forum details before acting.

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Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 01 Short Title And Commencement

Rule 1 - Short title and commencement | Finin2min

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[POSH hub](#)

[Rule 1](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 1: Short title and commencement](#)

The Rules commenced with their Gazette publication on 9 December 2013.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

1. Short title and commencement. - (1) These rules may be called the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013.

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

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

The Rules commenced with their Gazette publication on 9 December 2013.

[Linked Act sections](#)

[Section 1](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

[Section-rule map](#)

[Official sources](#)

Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.

- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 02 Definitions

Rule 2 - Definitions | Finin2min

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[Rule 2](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 2: Definitions](#)

These definitions support the procedural Rules and import undefined expressions from the Act.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

2. Definitions. - In these rules, unless the context otherwise requires,-

(a) “Act” means the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (14 of 2013);

(b) “complaint” means the complaint made under section 9;

(c) “Complaints Committee” means the Internal Committee or the Local Committee, as the case may be;

(d) “incident” means an incident of sexual harassment as defined in clause (n) of section 2;

(e) “section” means a section of the Act;

(f) “special educator” means a person trained in communication with people with special needs in a way that addresses their individual differences and needs;

(g) words and expressions used herein and not defined but defined in the Act shall have the meanings respectively assigned to them in the Act.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

These definitions support the procedural Rules and import undefined expressions from the Act.

[Linked Act sections](#)

[Section 2](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

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[Official sources](#)

Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 03 Fees Or Allowances For External Member Of Internal Committee

Rule 3 - Fees or allowances for external member of Internal Committee | Finin2min

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[POSH hub](#)

[Rule 3](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 3: Fees or allowances for external member of Internal Committee](#)

The employer bears the prescribed external-member sitting and travel cost. The amounts are the text of the Central Rules; check any applicable State rule or later notification before payment.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

3. Fees or allowances for Member of Internal Committee. - (1) The Member appointed from amongst non-government organisations shall be entitled to an allowance of two hundred rupees per day for holding the proceedings of the Internal Committee and also the reimbursement of travel cost incurred in travelling by train in three tier air condition or air conditioned bus and auto rickshaw or taxi, or the actual amount spent by him on travel, whichever is less.

(2) The employer shall be responsible for the payment of allowances referred to in sub-rule (1).

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

The employer bears the prescribed external-member sitting and travel cost. The amounts are the text of the Central Rules; check any applicable State rule or later notification before payment.

[Linked Act sections](#)

[Section 4](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

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[Employer checklist](#)

[Section-rule map](#)

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Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 04 Person Familiar With Issues Relating To Sexual Harassment

Rule 4 - Person familiar with issues relating to sexual harassment | Finin2min

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[Rule 4](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 4: Person familiar with issues relating to sexual harassment](#)

Expertise can arise through at least five years of relevant social work or familiarity with labour, service, civil or criminal law. The statutory appointment clause and current SHe-Box empanelment process should also be checked.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

4. Person familiar with issues relating to sexual harassment. - Person familiar with the issues relating to sexual harassment for the purpose of clause (c) of sub-section (1) of section 7 shall be a person who has expertise on issues relating to sexual harassment and may include any of the following:-

(a) a social worker with at least five years' experience in the field of social work which leads to creation of societal conditions favourable towards empowerment of women and in particular in addressing workplace sexual harassment;

(b) a person who is familiar with labour, service, civil or criminal law.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

Expertise can arise through at least five years of relevant social work or familiarity with labour, service, civil or criminal law. The statutory appointment clause and current SHe-Box empanelment process should also be checked.

[Linked Act sections](#)

[Section 6](#)

[Section 7](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

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Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 05 Fees Or Allowances For Chairperson And Members Of Local Committee

Rule 5 - Fees or allowances for Chairperson and members of Local Committee | Finin2min

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[Rule 5](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 5: Fees or allowances for Chairperson and members of Local Committee](#)

The District Officer funds the prescribed Local Committee allowances and travel reimbursement under the Central Rules, subject to applicable jurisdictional provisions.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

5. Fees or allowances for Chairperson and Members of Local Committee. - (1) The Chairperson of the Local Committee shall be entitled to an allowance of two hundred and fifty rupees per day for holding the proceedings of the said Committee.

(2) The Members of the Local Committee other than the Members nominated under clauses (b) and (d) of sub-section (1) of section 7 shall be entitled to an allowance of two hundred rupees per day for holding the proceedings of the said Committee and also the reimbursement of travel cost incurred in travelling by train in three tier air condition or air conditioned bus and auto rickshaw or taxi, or the actual amount spent by him on travel, whichever is less.

(3) The District Officer shall be responsible for the payment of allowances referred to in sub-rules (1) and (2). Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

The District Officer funds the prescribed Local Committee allowances and travel reimbursement under the Central Rules, subject to applicable jurisdictional provisions.

[Linked Act sections](#)

[Section 6](#)

[Section 7](#)

[Section 8](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

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[Employer checklist](#)

Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 06 Complaint Of Sexual Harassment By Another Person

Rule 6 - Complaint of sexual harassment by another person | Finin2min

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[POSH hub](#)

[Rule 6](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 6: Complaint of sexual harassment by another person](#)

The rule prevents incapacity, death or inability from blocking access to the complaint mechanism and specifies consent safeguards.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

6. Complaint of sexual harassment. - For the purpose of sub-section (2) of section 9,-

(i) where the aggrieved woman is unable to make a complaint on account of her physical incapacity, a complaint may be filed by her relative or friend; her co-worker; an officer of the National Commission for Women or State Women's Commission; or any person who has knowledge of the incident, with her written consent;

(ii) where she is unable to complain on account of mental incapacity, a complaint may be filed by her relative or friend; a special educator; a qualified psychiatrist or psychologist; the guardian or authority under whose care she is receiving treatment or care; or a person with knowledge of the incident jointly with one of those persons;

(iii) where she is unable to complain for any other reason, a person with knowledge of the incident may file with her written consent;

(iv) where she is dead, a person with knowledge of the incident may file with the written consent of her legal heir.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

The rule prevents incapacity, death or inability from blocking access to the complaint mechanism and specifies consent safeguards.

[Linked Act sections](#)

[Section 6](#)

[Section 9](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 07 Manner Of Inquiry Into Complaint

Rule 7 - Manner of inquiry into complaint | Finin2min

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[POSH hub](#)

[Rule 7](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 7: Manner of inquiry into complaint](#)

This is the central procedural backbone: copies, service, reply time, natural justice, absence protocol, no legal practitioners and minimum quorum.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

7. Manner of inquiry into complaint. - (1) Subject to section 11, the complainant shall submit six copies of the complaint with supporting documents and names and addresses of witnesses.

(2) The Complaints Committee shall send a copy to the respondent within seven working days.

(3) The respondent shall file a reply with documents and witness details within ten working days of receipt.

(4) The inquiry shall follow the principles of natural justice.

(5) The Committee may terminate proceedings or proceed ex parte after three consecutive absences without sufficient cause, but only after fifteen days' advance written notice.

(6) Parties shall not bring a legal practitioner to represent them before the Committee.

(7) At least three Committee members, including the Presiding Officer or Chairperson, must be present.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

This is the central procedural backbone: copies, service, reply time, natural justice, absence protocol, no legal practitioners and minimum quorum.

[Linked Act sections](#)

[Section 9](#)

[Section 10](#)

[Section 11](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 08 Other Relief During Pendency Of Inquiry

Rule 8 - Other relief during pendency of inquiry | Finin2min

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[POSH hub](#)

[Rule 8](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 8: Other relief during pendency of inquiry](#)

These prescribed measures supplement the transfer and leave relief listed in section 12.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

8. Other relief to complainant during pendency of inquiry. - At the written request of the aggrieved woman, the Complaints Committee may recommend that the employer restrain the respondent from reporting on her work performance or writing her confidential report and assign that function to another officer; or, in an educational institution, restrain the respondent from supervising her academic activity.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

These prescribed measures supplement the transfer and leave relief listed in section 12.

[Linked Act sections](#)

[Section 12](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

[Section-rule map](#)

[Official sources](#)

Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 09 Manner Of Taking Action For Sexual Harassment

Rule 9 - Manner of taking action for sexual harassment | Finin2min

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[POSH hub](#)

[Rule 9](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 9: Manner of taking action for sexual harassment](#)

Where service rules do not prescribe action, the rule supplies a non-exhaustive range of disciplinary recommendations.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

9. Manner of taking action for sexual harassment. - Except where service rules exist, when the allegation is proved the Committee may recommend action including written apology, warning, reprimand or censure, withholding promotion, withholding pay rise or increments, termination from service, counselling or community service.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

Where service rules do not prescribe action, the rule supplies a non-exhaustive range of disciplinary recommendations.

[Linked Act sections](#)

[Section 13](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

[Section-rule map](#)

[Official sources](#)

Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 10 Action For False Or Malicious Complaint Or False Evidence

Rule 10 - Action for false or malicious complaint or false evidence | Finin2min

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[POSH hub](#)

[Rule 10](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 10: Action for false or malicious complaint or false evidence](#)

Action requires a specific finding of malice, knowing falsity or forged/misleading material; mere failure to prove a complaint is insufficient under section 14.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

10. Action for false or malicious complaint or false evidence. - Except where service rules exist, where the Committee concludes that the allegation was malicious, the complaint was knowingly false, or a forged or misleading document was produced, it may recommend action in accordance with rule 9.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

Action requires a specific finding of malice, knowing falsity or forged/misleading material; mere failure to prove a complaint is insufficient under section 14.

[Linked Act sections](#)

[Section 14](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

[Section-rule map](#)

[Official sources](#)

Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 11 Appeal

Rule 11 - Appeal | Finin2min

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[POSH hub](#)

[Rule 11](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 11: Appeal](#)

The prescribed appeal text refers to the 1946 Standing Orders Act. Deployment should cross-link the current Industrial Relations Code transition page and applicable service-rule forum rather than presenting one universal forum.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

11. Appeal. - Subject to section 18, an aggrieved person may appeal covered recommendations, confidentiality action or non-implementation to the appellate authority notified under the Industrial Employment (Standing Orders) Act, 1946. The forum must be read with the applicable service rules and the current labour-law transition. Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

The prescribed appeal text refers to the 1946 Standing Orders Act. Deployment should cross-link the current Industrial Relations Code transition page and applicable service-rule forum rather than presenting one universal forum.

[Linked Act sections](#)

[Section 18](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

[Section-rule map](#)

[Official sources](#)

Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 12 Penalty For Contravention Of Confidentiality

Rule 12 - Penalty for contravention of confidentiality | Finin2min

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[POSH hub](#)

[Rule 12](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 12: Penalty for contravention of confidentiality](#)

This prescribed recovery is separate from any service-rule consequence and must be applied with section 17.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

12. Penalty for contravention of section 16. - Subject to section 17, if a person contravenes section 16, the employer shall recover five thousand rupees as penalty from that person.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

This prescribed recovery is separate from any service-rule consequence and must be applied with section 17.

[Linked Act sections](#)

[Section 16](#)

[Section 17](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

[Section-rule map](#)

[Official sources](#)

Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 13 Manner To Organise Workshops And Awareness

Rule 13 - Manner to organise workshops and awareness | Finin2min

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[POSH hub](#)

[Rule 13](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 13: Manner to organise workshops and awareness](#)

A policy alone is insufficient. The Rule requires dissemination, employee awareness, Committee training, contact disclosure and recurring capacity building.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

13. Manner to organise workshops, etc. - Subject to section 19, every employer shall formulate and widely disseminate an internal policy; orient Internal Committee members; conduct employee awareness and dialogue programmes; conduct capacity and skill building for Committee members; declare Committee member names and contact details; and use State Government modules for workshops and sensitisation.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

A policy alone is insufficient. The Rule requires dissemination, employee awareness, Committee training, contact disclosure and recurring capacity building.

[Linked Act sections](#)

[Section 3](#)

[Section 4](#)

[Section 19](#)

[Section 24](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

[Section-rule map](#)

[Official sources](#)

Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 14 Preparation Of Annual Report

Rule 14 - Preparation of annual report | Finin2min

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[POSH hub](#)

[Rule 14](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 14: Preparation of annual report](#)

The five fields should reconcile with the employer's annual reporting, District Officer submission, SHe-Box data and, for companies, Board's Report figures.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

14. Preparation of annual report. - The annual report under section 21 shall state: (a) complaints received during the year; (b) complaints disposed during the year; (c) cases pending for more than ninety days; (d) workshops or awareness programmes conducted; and (e) nature of action taken by the employer or District Officer.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

The five fields should reconcile with the employer's annual reporting, District Officer submission, SHe-Box data and, for companies, Board's Report figures.

[Linked Act sections](#)

[Section 21](#)

[Section 22](#)

[Section 23](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

[Section-rule map](#)

[Official sources](#)

Finin2min implementation decode

The committee checks jurisdiction, limitation, conflict and interim-risk issues before fixing the process calendar. Access is restricted, evidence is indexed and every communication is issued through an authorised channel.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Vishaka v. State of Rajasthan	The constitutional prevention framework remains foundational; the 2013 Act now supplies the statutory process.
Aureliano Fernandes v. State of Goa	Constitution of committees, training and implementation require real institutional compliance, not paper appointments.
Medha Kotwal Lele v. Union of India	Workplace mechanisms must be effective, independent and capable of enforcing protections.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of POSH Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - complaint-and-inquiry-timeline?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - natural-justice-and-inquiry?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - rule-01-short-title-and-commencement?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - rule-02-definitions?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - rule-03-fees-or-allowances-for-external-member-of-internal-committee?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - rule-04-person-familiar-with-issues-relating-to-sexual-harassment?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - rule-05-fees-or-allowances-for-chairperson-and-members-of-local-committee?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - rule-06-complaint-of-sexual-harassment-by-another-person?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 6 - Interim relief, report and action

This chapter turns interim relief, report and action into an operational control file. It covers Conciliation And Interim Relief, Annual Reporting And Board Report; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Every workplace, employer, Internal Committee, Local Committee, aggrieved woman, respondent and inquiry participant must follow the applicable complaint and confidentiality framework.	Main obligations / rights • Conciliation And Interim Relief • Annual Reporting And Board Report
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: committee defects, limitation errors, confidentiality breach or non-implementation of recommendations.	Employee / worker remedy a time-bound complaint process, interim protection, confidentiality and appeal under the statutory framework. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for interim relief, report and action, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 6 - Interim relief, report and action

POSH Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

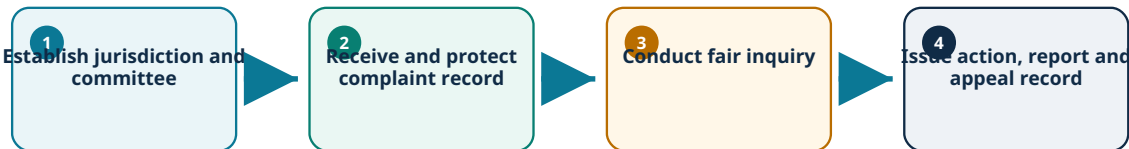
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 2

FININ2MIN LEGAL FLOW

POSH Act and Rules — Interim relief, report and action

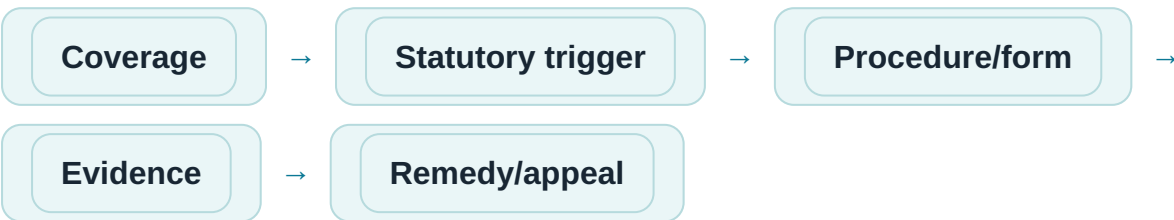


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Conciliation And Interim Relief

Conciliation and interim relief | Finin2min

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[Conciliation and interim relief](#)

[POSH practical guide](#)

[Conciliation and interim relief](#)

[Finin2min operating guidance linked to the Act, Rules and current official implementation material.](#)

[Authors: Nikhil Gupta & Kajri Singh](#)

[Data reviewed on 17 July 2026](#)

[Conciliation](#)

It is available before inquiry only at the aggrieved woman's request. The Committee cannot pressure settlement and cannot use monetary settlement as its basis. Record the terms, provide copies and monitor implementation.

[Interim relief](#)

On written request, the Committee may recommend transfer of either party, leave up to three months in addition to ordinary leave, prescribed reporting-line or academic-supervision restrictions, and other prescribed relief. Use the least prejudicial measure that protects process integrity and workplace safety.

[Non-retaliation](#)

Although the Act's text is framed through specific duties and relief, employers should actively monitor retaliation, adverse evaluation, isolation, witness pressure and confidentiality breaches as workplace-safety and process risks.

[Primary provisions](#)

[Use the](#)

[section and rule repository](#)

[and the](#)

[source register](#)

[. Apply State rules, service rules and current forum details before acting.](#)

[Guides](#)

[Applicability](#)

[Committee](#)

[Timeline](#)

[Reporting](#)

[SHe-Box](#)

[Checklist](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Annual Reporting And Board Report

Annual reporting and Board's Report | Finin2min

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[Annual reporting and Board's Report](#)

[POSH practical guide](#)

[Annual reporting and Board's Report](#)

Finin2min operating guidance linked to the Act, Rules and current official implementation material.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

[Committee annual report](#)

Rule 14 requires complaints received, complaints disposed, cases pending over ninety days, workshops/ awareness programmes and nature of action taken.

[Employer and District Officer](#)

Section 22 requires the employer to include case and disposal information in its annual report, or intimate it to the District Officer where no such report is required.

[Companies from 14 July 2025](#)

The Companies (Accounts) Second Amendment Rules, 2025 require the Board's Report to include: complaints received, complaints disposed, and cases pending for more than ninety days, along with the POSH compliance statement.

[Reconciliation control](#)

Use one signed year-end reconciliation across the case register, committee report, employer report, Board's Report, District Officer submission and SHe-Box entry. Explain timing differences rather than forcing counts.

[Primary provisions](#)

[Use the](#)

[section and rule repository](#)

[and the](#)

[source register](#)

[. Apply State rules, service rules and current forum details before acting.](#)

[Guides](#)

[Applicability](#)

[Committee](#)

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[Checklist](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Vishaka v. State of Rajasthan	The constitutional prevention framework remains foundational; the 2013 Act now supplies the statutory process.
Aureliano Fernandes v. State of Goa	Constitution of committees, training and implementation require real institutional compliance, not paper appointments.
Medha Kotwal Lele v. Union of India	Workplace mechanisms must be effective, independent and capable of enforcing protections.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of POSH Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - conciliation-and-interim-relief?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - annual-reporting-and-board-report?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 16 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 7 - Confidentiality, appeal and employer duties

This chapter turns confidentiality, appeal and employer duties into an operational control file. It covers Confidentiality And Data Handling, Employer Compliance Checklist, Employer Duties Training And Policy; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Every workplace, employer, Internal Committee, Local Committee, aggrieved woman, respondent and inquiry participant must follow the applicable complaint and confidentiality framework.

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Employer risk snapshot

Highest practical risks: committee defects, limitation errors, confidentiality breach or non-implementation of recommendations.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Main obligations / rights

- Confidentiality And Data Handling
- Employer Compliance Checklist
- Employer Duties Training And Policy

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employee / worker remedy

a time-bound complaint process, interim protection, confidentiality and appeal under the statutory framework. Confirm authority, limitation and appeal route.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for confidentiality, appeal and employer duties, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 7 - Confidentiality, appeal and employer duties

POSH Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

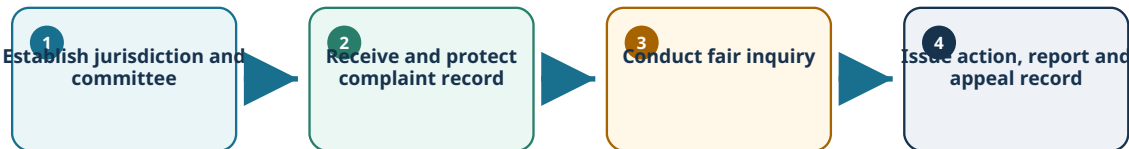
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 3

FININ2MIN LEGAL FLOW

POSH Act and Rules — Confidentiality, appeal and employer duties

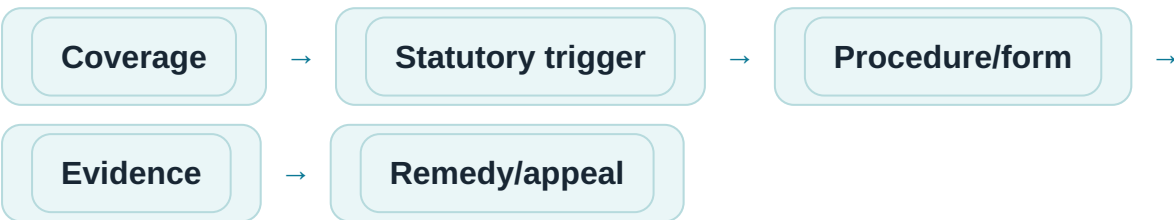


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Confidentiality And Data Handling

Confidentiality and data handling | Finin2min

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[POSH hub](#)

[Confidentiality and data handling](#)

[POSH practical guide](#)

[Confidentiality and data handling](#)

Finin2min operating guidance linked to the Act, Rules and current official implementation material.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

[Protected information](#)

Complaint contents, identities and addresses, witness information, conciliation and inquiry proceedings, recommendations and employer/District Officer action are protected from publication or communication to the public, press and media.

[Operational controls](#)

Need-to-know access and named custodians.

Separate case folders from general HR files.

Encrypted digital storage and controlled downloads.

Redacted management reporting and anonymised training examples.

Documented destruction/retention schedule aligned with litigation and service rules.

[Permitted public information](#)

Anonymised information about justice secured may be disseminated only where it cannot identify the aggrieved woman or witnesses.

[Primary provisions](#)

Use the

section and rule repository

and the

source register

. Apply State rules, service rules and current forum details before acting.

[Guides](#)

[Applicability](#)

[Committee](#)

[Timeline](#)

[Reporting](#)

[SHe-Box](#)

[Checklist](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Employer Compliance Checklist

Employer compliance checklist | Finin2min

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[POSH practical guide](#)

[Employer compliance checklist](#)

[Finin2min operating guidance linked to the Act, Rules and current official implementation material.](#)

[Authors: Nikhil Gupta & Kajri Singh](#)

[Data reviewed on 17 July 2026](#)

[Governance](#)

[Control](#)

[Evidence](#)

[Frequency](#)

[Coverage and location assessment](#)

[Worker counts and administrative-unit map](#)

[Quarterly and on structural change](#)

[Committee constitution](#)

[Written order, eligibility, tenure and gender balance](#)

[Continuous; formal annual review](#)

[Policy and display](#)

[Current policy, circulation, penal consequences and contacts](#)

[Annual and on change](#)

[SHe-Box](#)

[Organisation/location/committee data and access log](#)

[Quarterly](#)

[Training](#)

[Employee and Committee attendance and material](#)

[Recurring](#)

[Case process](#)

[Limitation, service, response, hearing, quorum and timeline tracker](#)

[Per complaint](#)

[Confidentiality](#)

[Access list, secure folder, redaction and breach protocol](#)

[Continuous](#)

[Annual reporting](#)

[Signed reconciliation across all reports](#)

[Annual](#)

[State layer](#)

[Rules, District Officer, Local Committee and reporting source](#)

[Half-yearly](#)

Escalate immediately:

missing committee, expired tenure, no external member, no woman Presiding Officer, fewer than half women, complaint ageing near ninety days, confidentiality incident, recommendation not acted on within sixty days, or inconsistent annual counts.

Primary provisions

Use the

section and rule repository

and the

source register

. Apply State rules, service rules and current forum details before acting.

Guides

Applicability

Committee

Timeline

Reporting

SHe-Box

Checklist

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Employer Duties Training And Policy

Employer duties, policy and training | Finin2min

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[Employer duties, policy and training](#)

[POSH practical guide](#)

[Employer duties, policy and training](#)

Finin2min operating guidance linked to the Act, Rules and current official implementation material.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

[Section 19 controls](#)

Provide a safe workplace; display consequences and committee order; conduct regular awareness and committee orientation; provide facilities; assist attendance; make information available; support police action; treat sexual harassment as misconduct; and monitor committee reports.

[Rule 13 operating model](#)

Adopt and widely circulate a policy, train committee members, conduct employee awareness and dialogue, run capacity building, publish committee contacts and use Government modules where applicable.

[Cadence](#)

[Control](#)

[Suggested evidence](#)

[New joiner awareness](#)

[Induction completion and policy acknowledgement.](#)

[Recurring employee session](#)

[Attendance, material and assessment.](#)

[Committee skill building](#)

[Scenario practice, procedure and report-writing training.](#)

[Annual governance review](#)

[Composition, tenure, complaints, ageing, training, SHe-Box and reporting reconciliation.](#)

[Primary provisions](#)

[Use the](#)

[section and rule repository](#)

[and the](#)

[source register](#)

[. Apply State rules, service rules and current forum details before acting.](#)

[Guides](#)

[Applicability](#)

[Committee](#)

[Timeline](#)

[Reporting](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Vishaka v. State of Rajasthan	The constitutional prevention framework remains foundational; the 2013 Act now supplies the statutory process.
Aureliano Fernandes v. State of Goa	Constitution of committees, training and implementation require real institutional compliance, not paper appointments.
Medha Kotwal Lele v. Union of India	Workplace mechanisms must be effective, independent and capable of enforcing protections.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of POSH Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - confidentiality-and-data-handling?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - employer-compliance-checklist?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - employer-duties-training-and-policy?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 16 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 8 - District monitoring, penalties and Rules

This chapter turns district monitoring, penalties and rules into an operational control file. It covers Section 20 Duties And Powers Of District Officer, Section 21 Committee Annual Report, Section 22 Employer Reporting, Section 23 Government Monitoring And Data; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Every workplace, employer, Internal Committee, Local Committee, aggrieved woman, respondent and inquiry participant must follow the applicable complaint and confidentiality framework.

Main obligations / rights

- Section 20 Duties And Powers Of District Officer
- Section 21 Committee Annual Report
- Section 22 Employer Reporting
- Section 23 Government Monitoring And Data
- Section 24 Government Publicity Measures

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: committee defects, limitation errors, confidentiality breach or non-implementation of recommendations.

Employee / worker remedy

a time-bound complaint process, interim protection, confidentiality and appeal under the statutory framework. Confirm authority, limitation and appeal route.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for district monitoring, penalties and rules, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026

Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 8 - District monitoring, penalties and Rules

POSH Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

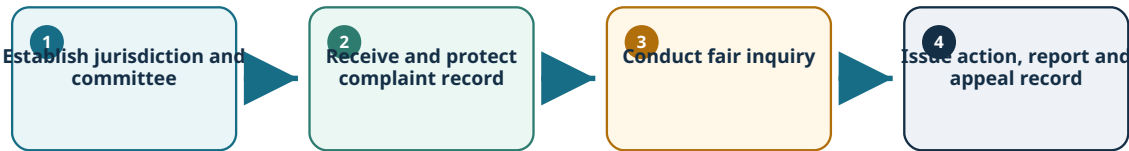
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 24

FININ2MIN LEGAL FLOW

POSH Act and Rules — District monitoring, penalties and Rules

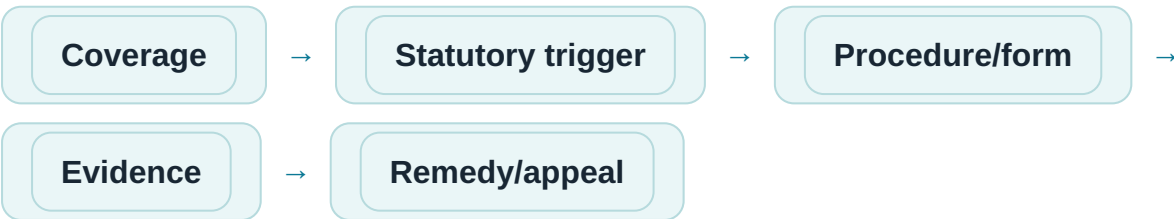


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Section 20 Duties And Powers Of District Officer

Section 20 - Duties and powers of District Officer | Finin2min

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[Section 20](#)

[Chapter VII - District Officer](#)

[Section 20: Duties and powers of District Officer](#)

Requires the District Officer to monitor Local Committee reports and engage organisations for awareness and rights education.

Act No. 14 of 2013

Authority: District Officer

Data reviewed on 17 July 2026

In 2 minutes

Requires the District Officer to monitor Local Committee reports and engage organisations for awareness and rights education.

Statutory text

20. Duties and powers of District Officer.—The District Officer shall, —

(a) monitor the timely submission of report furnished by the Local Committee;

(b) take such measures as may be necessary for engaging non-governmental organisations for creation of awareness on sexual harassment and the rights of the women.

Source transcription: India Code consolidated Act PDF. Check the official source for a live matter.

Rule, authority, record and consequence map

Related Central Rule

No dedicated Central Rule; read the Act, applicable service rules and State material.

Primary authority

District Officer

Core record

LC reports and awareness engagement records

Compliance consequence

Implementation and monitoring deficiencies may attract Government and court scrutiny.

Practical example

The District Officer reviews Local Committee annual reports and commissions district awareness programmes for unorganised workplaces.

Finin2min Q&A

What should an employer or committee do first?

Create the record identified above, check the linked Rule and preserve a dated decision trail. Do not replace the statutory process with an informal HR discussion where the Act applies.

What needs jurisdiction-specific checking?

State rules and notifications, District Officer and Local Committee details, service rules, standing orders,

appellate forum and any sector regulator requirements.

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[POSH hub](#)

[Section 21 →](#)

[Section map](#)

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[Employer checklist](#)

[Primary sources](#)

[Source note](#)

Use the official India Code text, the 2013 Rules and the applicable State layer.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 21 Committee Annual Report

Section 21 - Committee annual report | Finin2min

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[Section 21](#)

[Chapter VIII - Miscellaneous](#)

[Section 21: Committee annual report](#)

Requires each Internal or Local Committee to prepare an annual report and send it to the employer and District Officer; the District Officer sends a brief report to the State Government.

Act No. 14 of 2013

Authority: Internal Committee, Local Committee, employer and District Officer

Data reviewed on 17 July 2026

In 2 minutes

Requires each Internal or Local Committee to prepare an annual report and send it to the employer and District Officer; the District Officer sends a brief report to the State Government.

Statutory text

21. Committee to submit annual report.— (1) The Internal Committee or the Local Committee, as the case may be, shall in each calendar year prepare, in such form and at such time as may be prescribed, an annual report and submit the same to the employer and the District Officer.

(2) The District Officer shall forward a brief report on the annual reports received under sub-section (1) to the State Government.

Source transcription: India Code consolidated Act PDF. Check the official source for a live matter.

Rule, authority, record and consequence map

Related Central Rule

Rule 14: Preparation of annual report

Primary authority

Internal Committee, Local Committee, employer and District Officer

Core record

IC/LC annual report and submission proof

Compliance consequence

Missing, inconsistent or inaccurate annual reports undermine section 22, SHe-Box and Government data duties.

Practical example

The committee's year-end report reconciles complaints received, disposed, pending over ninety days, workshops and action taken before submission.

Finin2min Q&A

What should an employer or committee do first?

Create the record identified above, check the linked Rule and preserve a dated decision trail. Do not replace the statutory process with an informal HR discussion where the Act applies.

What needs jurisdiction-specific checking?

State rules and notifications, District Officer and Local Committee details, service rules, standing orders, appellate forum and any sector regulator requirements.

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[Primary sources](#)

[Source note](#)

Use the official India Code text, the 2013 Rules and the applicable State layer.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 22 Employer Reporting

Section 22 - Employer reporting | Finin2min

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[Chapter VIII - Miscellaneous](#)

[Section 22: Employer reporting](#)

Requires the employer to include complaint and disposal information in its annual report or report it to the District Officer where no annual report is otherwise prepared.

Act No. 14 of 2013

Authority: Employer / Board and District Officer

Data reviewed on 17 July 2026

In 2 minutes

Requires the employer to include complaint and disposal information in its annual report or report it to the District Officer where no annual report is otherwise prepared.

Company reporting:

from 14 July 2025, the Companies (Accounts) Rules require the Board's Report to state complaints received, disposed and pending for more than ninety days, alongside the POSH compliance statement.

Statutory text

22. Employer to include information in annual report.—The employer shall include in its report the number of cases filed, if any, and their disposal under this Act in the annual report of his organisation or where no such report is required to be prepared, intimate such number of cases, if any, to the District Officer.

Source transcription: India Code consolidated Act PDF. Check the official source for a live matter.

Rule, authority, record and consequence map

Related Central Rule

Rule 14: Preparation of annual report

Primary authority

Employer / Board and District Officer

Core record

Annual report, Board's Report and District Officer filing proof

Compliance consequence

Non-reporting can trigger POSH exposure; companies also face Companies Act reporting consequences.

Practical example

A company aligns the committee annual report, Board's Report disclosures and District Officer submission so the counts are consistent.

Finin2min Q&A

What should an employer or committee do first?

Create the record identified above, check the linked Rule and preserve a dated decision trail. Do not replace the statutory process with an informal HR discussion where the Act applies.

What needs jurisdiction-specific checking?

State rules and notifications, District Officer and Local Committee details, service rules, standing orders, appellate forum and any sector regulator requirements.

← Section 21

POSH hub

Section 23 →

Section map

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POSH hub

Timeline

Employer checklist

Primary sources

Source note

Use the official India Code text, the 2013 Rules and the applicable State layer.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 23 Government Monitoring And Data

Section 23 - Government monitoring and data | Finin2min

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[Chapter VIII - Miscellaneous](#)

[Section 23: Government monitoring and data](#)

Requires Government monitoring and maintenance of complaint and disposal data.

Act No. 14 of 2013

Authority: Appropriate Government

Data reviewed on 17 July 2026

In 2 minutes

Requires Government monitoring and maintenance of complaint and disposal data.

Statutory text

23. Appropriate Government to monitor implementation and maintain data.—The appropriate Government shall monitor the implementation of this Act and maintain date on the number of cases filed and disposed of in respect of all cases of sexual harassment at workplace.

Source transcription: India Code consolidated Act PDF. Check the official source for a live matter.

Rule, authority, record and consequence map

Related Central Rule

Rule 14: Preparation of annual report

Primary authority

Appropriate Government

Core record

Aggregate Government data register

Compliance consequence

Failure weakens statutory monitoring and court-directed implementation.

Practical example

The department maintains aggregate received-and-disposed data without exposing protected identities.

Finin2min Q&A

What should an employer or committee do first?

Create the record identified above, check the linked Rule and preserve a dated decision trail. Do not replace the statutory process with an informal HR discussion where the Act applies.

What needs jurisdiction-specific checking?

State rules and notifications, District Officer and Local Committee details, service rules, standing orders, appellate forum and any sector regulator requirements.

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POSH hub

Timeline

Employer checklist

Primary sources

Source note

Use the official India Code text, the 2013 Rules and the applicable State layer.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 24 Government Publicity Measures

Section 24 - Government publicity measures | Finin2min

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[Section 24: Government publicity measures](#)

Requires publicity, awareness and Local Committee training measures by the appropriate Government.

Act No. 14 of 2013

Authority: Appropriate Government

Data reviewed on 17 July 2026

In 2 minutes

Requires publicity, awareness and Local Committee training measures by the appropriate Government.

Statutory text

24. Appropriate Government to take measures to publicise the Act.—The appropriate

Government may, subject to the availability of financial and other resources, —

(a) develop relevant information, education, communication and training materials, and organise awareness programmes, to advance the understanding of the public of the provisions of this Act providing for protection against sexual harassment of woman at workplace;

(b) formulate orientation and training programmes for the members of the 1[Local Committee].

Source transcription: India Code consolidated Act PDF. Check the official source for a live matter.

Rule, authority, record and consequence map

Related Central Rule

Rule 13: Manner to organise workshops and awareness

Primary authority

Appropriate Government

Core record

Publicity and training programme records

Compliance consequence

Insufficient publicity or training impairs access and may be examined in implementation proceedings.

Practical example

A State department publishes access routes and trains Local Committee members instead of relying only on a general awareness circular.

Finin2min Q&A

What should an employer or committee do first?

Create the record identified above, check the linked Rule and preserve a dated decision trail. Do not replace the statutory process with an informal HR discussion where the Act applies.

What needs jurisdiction-specific checking?

State rules and notifications, District Officer and Local Committee details, service rules, standing orders, appellate forum and any sector regulator requirements.

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Use the official India Code text, the 2013 Rules and the applicable State layer.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 25 Information Calls And Inspection Of Records

Section 25 - Information calls and inspection of records | Finin2min

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[Section 25: Information calls and inspection of records](#)

Allows Government to call for workplace information and authorise inspection of records relating to sexual harassment.

Act No. 14 of 2013

Authority: Appropriate Government / authorised officer

Data reviewed on 17 July 2026

In 2 minutes

Allows Government to call for workplace information and authorise inspection of records relating to sexual harassment.

Statutory text

25. Power to call for information and inspection of records.—(1) The appropriate Government, on being satisfied that it is necessary in the public interest or in the interest of women employees at a workplace to do so, by order in writing,—

(a) call upon any employer or District Officer to furnish in writing such information relating to sexual harassment as it may require;

(b) authorise any officer to make inspection of the records and workplace in relation to sexual harassment, who shall submit a report of such inspection to it within such period as may be specified in the order.

(2) Every employer and District Officer shall produce on demand before the officer making the inspection all information, records and other documents in his custody having a bearing on the subject matter of such inspection.

Source transcription: India Code consolidated Act PDF. Check the official source for a live matter.

Rule, authority, record and consequence map

Related Central Rule

No dedicated Central Rule; read the Act, applicable service rules and State material.

Primary authority

Appropriate Government / authorised officer

Core record

Inspection notice and production index

Compliance consequence

Non-production can lead to inspection findings and support enforcement.

Practical example

During an inspection, the establishment should be able to produce the committee order, policy, training records

and annual reports without disclosing material beyond lawful necessity.

[Finin2min Q&A](#)

What should an employer or committee do first?

Create the record identified above, check the linked Rule and preserve a dated decision trail. Do not replace the statutory process with an informal HR discussion where the Act applies.

What needs jurisdiction-specific checking?

State rules and notifications, District Officer and Local Committee details, service rules, standing orders, appellate forum and any sector regulator requirements.

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Use the official India Code text, the 2013 Rules and the applicable State layer.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 26 Penalty For Employer Non Compliance

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[Section 26: Penalty for employer non-compliance](#)

Imposes a fine up to INR 50,000 for specified employer failures. Repeat conviction can attract double punishment and cancellation, withdrawal or non-renewal of licence or registration.

Act No. 14 of 2013

Authority: Court; licensing or registration authority on repeat conviction

Data reviewed on 17 July 2026

In 2 minutes

Imposes a fine up to INR 50,000 for specified employer failures. Repeat conviction can attract double punishment and cancellation, withdrawal or non-renewal of licence or registration.

Statutory text

26. Penalty for non-compliance with provisions of Act.—(1) Where the employer fails to—

(a) constitute an Internal Committee under sub-section (1) of section 4;

1. Subs. by Act 23 of 2016, s. 3 and the Second Schedule, for “Local Complaints Committee” (w.e.f. 6-5-2016).

(b) take action under sections 13, 14 and 22; and

(c) contravenes or attempts to contravene or abets contravention of other provisions of this Act or any rules made thereunder,

he shall be punishable with fine which may extend to fifty thousand rupees.

(2) If any employer, after having been previously convicted of an offence punishable under this Act subsequently commits and is convicted of the same offence, he shall be liable to—

(i) twice the punishment, which might have been imposed on a first conviction, subject to the punishment being maximum provided for the same offence:

Provided that in case a higher punishment is prescribed under any other law for the time being in force, for the offence for which the accused is being prosecuted, the court shall take due cognizance of the same while awarding the punishment;

(ii) cancellation, of his licence or withdrawal, or non-renewal, or approval, or cancellation of the registration, as the case may be, by the Government or local authority required for carrying on his business or activity.

Source transcription: India Code consolidated Act PDF. Check the official source for a live matter.

Rule, authority, record and consequence map

Related Central Rule

No dedicated Central Rule; read the Act, applicable service rules and State material.

Primary authority

Court; licensing or registration authority on repeat conviction

Core record

Prosecution and licence/registration correspondence

Compliance consequence

Fine up to INR 50,000; repeat conviction can double punishment and affect licence or registration.

Practical example

Failure to constitute the committee or act on recommendations can result in prosecution and a fine; a repeated conviction exposes the establishment's licence or registration.

Finin2min Q&A

What should an employer or committee do first?

Create the record identified above, check the linked Rule and preserve a dated decision trail. Do not replace the statutory process with an informal HR discussion where the Act applies.

What needs jurisdiction-specific checking?

State rules and notifications, District Officer and Local Committee details, service rules, standing orders, appellate forum and any sector regulator requirements.

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Source note

Use the official India Code text, the 2013 Rules and the applicable State layer.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 27 Cognizance Of Offences

Section 27 - Cognizance of offences | Finin2min

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[Section 27: Cognizance of offences](#)

Restricts court cognizance to complaints by the aggrieved woman or an authorised committee officer and prescribes the competent court level.

Act No. 14 of 2013

Authority: Aggrieved woman or authorised Committee officer; Magistrate/Metropolitan Magistrate

Data reviewed on 17 July 2026

In 2 minutes

Restricts court cognizance to complaints by the aggrieved woman or an authorised committee officer and prescribes the competent court level.

Statutory text

27. Cognizance of offence by courts.—(1) No court shall take cognizance of any offence punishable under this Act or any rules made thereunder, save on a complaint made by the aggrieved woman or any person authorised by the Internal Committee or Local Committee in this behalf.

(2) No court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate of the first class shall try any offence punishable under this Act.

(3) Every offence under this Act shall be non-cognizable.

Source transcription: India Code consolidated Act PDF. Check the official source for a live matter.

Rule, authority, record and consequence map

Related Central Rule

No dedicated Central Rule; read the Act, applicable service rules and State material.

Primary authority

Aggrieved woman or authorised Committee officer; Magistrate/Metropolitan Magistrate

Core record

Authorisation and complaint filing proof

Compliance consequence

A complaint by an unauthorised person may not satisfy the cognizance requirement.

Practical example

A criminal complaint under this Act is initiated through the statutorily authorised complainant or committee officer rather than any unrelated person.

Finin2min Q&A

What should an employer or committee do first?

Create the record identified above, check the linked Rule and preserve a dated decision trail. Do not replace the statutory process with an informal HR discussion where the Act applies.

What needs jurisdiction-specific checking?

State rules and notifications, District Officer and Local Committee details, service rules, standing orders,

appellate forum and any sector regulator requirements.

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 28 Act Additional To Other Laws

Section 28 - Act additional to other laws | Finin2min

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[Section 28: Act additional to other laws](#)

Clarifies that POSH remedies supplement, rather than replace, remedies under other laws.

Act No. 14 of 2013

Authority: All competent forums

Data reviewed on 17 July 2026

In 2 minutes

Clarifies that POSH remedies supplement, rather than replace, remedies under other laws.

Statutory text

28. Act not in derogation of any other law.—The provisions of this Act shall be in addition to and not in derogation of the provisions of any other law for the time being in force.

Source transcription: India Code consolidated Act PDF. Check the official source for a live matter.

Rule, authority, record and consequence map

Related Central Rule

No dedicated Central Rule; read the Act, applicable service rules and State material.

Primary authority

All competent forums

Core record

Parallel-proceeding tracker

Compliance consequence

Parallel civil, service, labour and criminal consequences may continue.

Practical example

The same facts may require POSH inquiry, disciplinary action and police reporting under applicable criminal law; one track does not automatically extinguish the others.

Finin2min Q&A

What should an employer or committee do first?

Create the record identified above, check the linked Rule and preserve a dated decision trail. Do not replace the statutory process with an informal HR discussion where the Act applies.

What needs jurisdiction-specific checking?

State rules and notifications, District Officer and Local Committee details, service rules, standing orders, appellate forum and any sector regulator requirements.

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Use the official India Code text, the 2013 Rules and the applicable State layer.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 29 Rule Making Power

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[Section 29: Rule-making power](#)

Lists matters for Central and State rule-making, including committee allowances, inquiry procedure, action, appeal, confidentiality penalty and annual report details.

Act No. 14 of 2013

Authority: Central and State Governments

Data reviewed on 17 July 2026

In 2 minutes

Lists matters for Central and State rule-making, including committee allowances, inquiry procedure, action, appeal, confidentiality penalty and annual report details.

Statutory text

29. Power of appropriate Government to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (a) the fees or allowances to be paid to the Members under sub-section (4) of section 4;
- (b) nomination of members under clause (c) of sub-section (1) of section 7;
- (c) the fees or allowances to be paid to the Chairperson, and Members under sub-section (4) of section 7;
- (d) the person who may make complaint under sub-section (2) of section 9;
- (e) the manner of inquiry under sub-section (1) of section 11;
- (f) the powers for making an inquiry under clause (c) of sub-section (2) of section 11;
- (g) the relief to be recommended under clause (c) of sub-section (1) of section 12;
- (h) the manner of action to be taken under clause (i) of sub-section (3) of section 13;
- (i) the manner of action to be taken under sub-sections (1) and (2) of section 14;
- (j) the manner of action to be taken under section 17;
- (k) the manner of appeal under sub-section (1) of section 18;
- (l) the manner of organising workshops, awareness programmes for sensitising the employees and orientation programmes for the members of the Internal Committee under clause (c) of section 19; and
- (m) the form and time for preparation of annual report by Internal Committee and the Local Committee under sub-section (1) of section 21.

(3) Every rule made by the Central Government under this Act shall be laid as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in

making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

(4) Any rule made under sub-section (4) of section 8 by the State Government shall be laid, as soon as may be after it is made, before each House of the State Legislature where it consists of two Houses, or where such Legislature consists of one House, before that House.

Source transcription: India Code consolidated Act PDF. Check the official source for a live matter.

Rule, authority, record and consequence map

Related Central Rule

Rule 1: Short title and commencement

Rule 2: Definitions

Rule 3: Fees or allowances for external member of Internal Committee

Rule 4: Person familiar with issues relating to sexual harassment

Rule 5: Fees or allowances for Chairperson and members of Local Committee

Rule 6: Complaint of sexual harassment by another person

Rule 7: Manner of inquiry into complaint

Rule 8: Other relief during pendency of inquiry

Rule 9: Manner of taking action for sexual harassment

Rule 10: Action for false or malicious complaint or false evidence

Rule 11: Appeal

Rule 12: Penalty for contravention of confidentiality

Rule 13: Manner to organise workshops and awareness

Rule 14: Preparation of annual report

Primary authority

Central and State Governments

Core record

Rules and jurisdictional legal register

Compliance consequence

Compliance based only on the Act can miss prescribed procedural requirements.

Practical example

A compliance team reads the Act with the 2013 Rules because procedural deadlines and annual-report fields sit in the Rules.

Finin2min Q&A

What should an employer or committee do first?

Create the record identified above, check the linked Rule and preserve a dated decision trail. Do not replace the statutory process with an informal HR discussion where the Act applies.

What needs jurisdiction-specific checking?

State rules and notifications, District Officer and Local Committee details, service rules, standing orders, appellate forum and any sector regulator requirements.

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Source note

Use the official India Code text, the 2013 Rules and the applicable State layer.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 01 Short Title And Commencement

Rule 1 - Short title and commencement | Finin2min

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[Rule 1](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 1: Short title and commencement](#)

The Rules commenced with their Gazette publication on 9 December 2013.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

1. Short title and commencement. - (1) These rules may be called the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013.

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

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

The Rules commenced with their Gazette publication on 9 December 2013.

[Linked Act sections](#)

[Section 1](#)

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[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 02 Definitions

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[Rule 2](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 2: Definitions](#)

These definitions support the procedural Rules and import undefined expressions from the Act.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

2. Definitions. - In these rules, unless the context otherwise requires,-

(a) “Act” means the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (14 of 2013);

(b) “complaint” means the complaint made under section 9;

(c) “Complaints Committee” means the Internal Committee or the Local Committee, as the case may be;

(d) “incident” means an incident of sexual harassment as defined in clause (n) of section 2;

(e) “section” means a section of the Act;

(f) “special educator” means a person trained in communication with people with special needs in a way that addresses their individual differences and needs;

(g) words and expressions used herein and not defined but defined in the Act shall have the meanings respectively assigned to them in the Act.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

These definitions support the procedural Rules and import undefined expressions from the Act.

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Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 03 Fees Or Allowances For External Member Of Internal Committee

Rule 3 - Fees or allowances for external member of Internal Committee | Finin2min

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[Rule 3](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 3: Fees or allowances for external member of Internal Committee](#)

The employer bears the prescribed external-member sitting and travel cost. The amounts are the text of the Central Rules; check any applicable State rule or later notification before payment.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

3. Fees or allowances for Member of Internal Committee. - (1) The Member appointed from amongst non-government organisations shall be entitled to an allowance of two hundred rupees per day for holding the proceedings of the Internal Committee and also the reimbursement of travel cost incurred in travelling by train in three tier air condition or air conditioned bus and auto rickshaw or taxi, or the actual amount spent by him on travel, whichever is less.

(2) The employer shall be responsible for the payment of allowances referred to in sub-rule (1).

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

The employer bears the prescribed external-member sitting and travel cost. The amounts are the text of the Central Rules; check any applicable State rule or later notification before payment.

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[Section 4](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 04 Person Familiar With Issues Relating To Sexual Harassment

Rule 4 - Person familiar with issues relating to sexual harassment | Finin2min

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[Rule 4](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 4: Person familiar with issues relating to sexual harassment](#)

Expertise can arise through at least five years of relevant social work or familiarity with labour, service, civil or criminal law. The statutory appointment clause and current SHe-Box empanelment process should also be checked.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

4. Person familiar with issues relating to sexual harassment. - Person familiar with the issues relating to sexual harassment for the purpose of clause (c) of sub-section (1) of section 7 shall be a person who has expertise on issues relating to sexual harassment and may include any of the following:-

(a) a social worker with at least five years' experience in the field of social work which leads to creation of societal conditions favourable towards empowerment of women and in particular in addressing workplace sexual harassment;

(b) a person who is familiar with labour, service, civil or criminal law.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

Expertise can arise through at least five years of relevant social work or familiarity with labour, service, civil or criminal law. The statutory appointment clause and current SHe-Box empanelment process should also be checked.

[Linked Act sections](#)

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[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 05 Fees Or Allowances For Chairperson And Members Of Local Committee

Rule 5 - Fees or allowances for Chairperson and members of Local Committee | Finin2min

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[Rule 5](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 5: Fees or allowances for Chairperson and members of Local Committee](#)

The District Officer funds the prescribed Local Committee allowances and travel reimbursement under the Central Rules, subject to applicable jurisdictional provisions.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

5. Fees or allowances for Chairperson and Members of Local Committee. - (1) The Chairperson of the Local Committee shall be entitled to an allowance of two hundred and fifty rupees per day for holding the proceedings of the said Committee.

(2) The Members of the Local Committee other than the Members nominated under clauses (b) and (d) of sub-section (1) of section 7 shall be entitled to an allowance of two hundred rupees per day for holding the proceedings of the said Committee and also the reimbursement of travel cost incurred in travelling by train in three tier air condition or air conditioned bus and auto rickshaw or taxi, or the actual amount spent by him on travel, whichever is less.

(3) The District Officer shall be responsible for the payment of allowances referred to in sub-rules (1) and (2). Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

The District Officer funds the prescribed Local Committee allowances and travel reimbursement under the Central Rules, subject to applicable jurisdictional provisions.

[Linked Act sections](#)

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Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 06 Complaint Of Sexual Harassment By Another Person

Rule 6 - Complaint of sexual harassment by another person | Finin2min

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[POSH hub](#)

[Rule 6](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 6: Complaint of sexual harassment by another person](#)

The rule prevents incapacity, death or inability from blocking access to the complaint mechanism and specifies consent safeguards.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

6. Complaint of sexual harassment. - For the purpose of sub-section (2) of section 9,-

- (i) where the aggrieved woman is unable to make a complaint on account of her physical incapacity, a complaint may be filed by her relative or friend; her co-worker; an officer of the National Commission for Women or State Women's Commission; or any person who has knowledge of the incident, with her written consent;
 - (ii) where she is unable to complain on account of mental incapacity, a complaint may be filed by her relative or friend; a special educator; a qualified psychiatrist or psychologist; the guardian or authority under whose care she is receiving treatment or care; or a person with knowledge of the incident jointly with one of those persons;
 - (iii) where she is unable to complain for any other reason, a person with knowledge of the incident may file with her written consent;
 - (iv) where she is dead, a person with knowledge of the incident may file with the written consent of her legal heir.
- Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

The rule prevents incapacity, death or inability from blocking access to the complaint mechanism and specifies consent safeguards.

[Linked Act sections](#)

[Section 6](#)

[Section 9](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 07 Manner Of Inquiry Into Complaint

Rule 7 - Manner of inquiry into complaint | Finin2min

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[Rule 7](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 7: Manner of inquiry into complaint](#)

This is the central procedural backbone: copies, service, reply time, natural justice, absence protocol, no legal practitioners and minimum quorum.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

7. Manner of inquiry into complaint. - (1) Subject to section 11, the complainant shall submit six copies of the complaint with supporting documents and names and addresses of witnesses.

(2) The Complaints Committee shall send a copy to the respondent within seven working days.

(3) The respondent shall file a reply with documents and witness details within ten working days of receipt.

(4) The inquiry shall follow the principles of natural justice.

(5) The Committee may terminate proceedings or proceed ex parte after three consecutive absences without sufficient cause, but only after fifteen days' advance written notice.

(6) Parties shall not bring a legal practitioner to represent them before the Committee.

(7) At least three Committee members, including the Presiding Officer or Chairperson, must be present.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

This is the central procedural backbone: copies, service, reply time, natural justice, absence protocol, no legal practitioners and minimum quorum.

[Linked Act sections](#)

[Section 9](#)

[Section 10](#)

[Section 11](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 08 Other Relief During Pendency Of Inquiry

Rule 8 - Other relief during pendency of inquiry | Finin2min

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[Rule 8](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 8: Other relief during pendency of inquiry](#)

These prescribed measures supplement the transfer and leave relief listed in section 12.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

8. Other relief to complainant during pendency of inquiry. - At the written request of the aggrieved woman, the Complaints Committee may recommend that the employer restrain the respondent from reporting on her work performance or writing her confidential report and assign that function to another officer; or, in an educational institution, restrain the respondent from supervising her academic activity.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

These prescribed measures supplement the transfer and leave relief listed in section 12.

[Linked Act sections](#)

[Section 12](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

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[Section-rule map](#)

[Official sources](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 09 Manner Of Taking Action For Sexual Harassment

Rule 9 - Manner of taking action for sexual harassment | Finin2min

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[POSH hub](#)

[Rule 9](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 9: Manner of taking action for sexual harassment](#)

Where service rules do not prescribe action, the rule supplies a non-exhaustive range of disciplinary recommendations.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

9. Manner of taking action for sexual harassment. - Except where service rules exist, when the allegation is proved the Committee may recommend action including written apology, warning, reprimand or censure, withholding promotion, withholding pay rise or increments, termination from service, counselling or community service.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

Where service rules do not prescribe action, the rule supplies a non-exhaustive range of disciplinary recommendations.

[Linked Act sections](#)

[Section 13](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

[Section-rule map](#)

[Official sources](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 10 Action For False Or Malicious Complaint Or False Evidence

Rule 10 - Action for false or malicious complaint or false evidence | Finin2min

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[Rule 10](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 10: Action for false or malicious complaint or false evidence](#)

Action requires a specific finding of malice, knowing falsity or forged/misleading material; mere failure to prove a complaint is insufficient under section 14.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

10. Action for false or malicious complaint or false evidence. - Except where service rules exist, where the Committee concludes that the allegation was malicious, the complaint was knowingly false, or a forged or misleading document was produced, it may recommend action in accordance with rule 9.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

Action requires a specific finding of malice, knowing falsity or forged/misleading material; mere failure to prove a complaint is insufficient under section 14.

[Linked Act sections](#)

[Section 14](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

[Section-rule map](#)

[Official sources](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 11 Appeal

Rule 11 - Appeal | Finin2min

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[Rule 11](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 11: Appeal](#)

The prescribed appeal text refers to the 1946 Standing Orders Act. Deployment should cross-link the current Industrial Relations Code transition page and applicable service-rule forum rather than presenting one universal forum.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

11. Appeal. - Subject to section 18, an aggrieved person may appeal covered recommendations, confidentiality action or non-implementation to the appellate authority notified under the Industrial Employment (Standing Orders) Act, 1946. The forum must be read with the applicable service rules and the current labour-law transition. Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

The prescribed appeal text refers to the 1946 Standing Orders Act. Deployment should cross-link the current Industrial Relations Code transition page and applicable service-rule forum rather than presenting one universal forum.

[Linked Act sections](#)

[Section 18](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

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[Official sources](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 12 Penalty For Contravention Of Confidentiality

Rule 12 - Penalty for contravention of confidentiality | Finin2min

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[Rule 12](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 12: Penalty for contravention of confidentiality](#)

This prescribed recovery is separate from any service-rule consequence and must be applied with section 17.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

12. Penalty for contravention of section 16. - Subject to section 17, if a person contravenes section 16, the employer shall recover five thousand rupees as penalty from that person.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

This prescribed recovery is separate from any service-rule consequence and must be applied with section 17.

[Linked Act sections](#)

[Section 16](#)

[Section 17](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

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[Official sources](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 13 Manner To Organise Workshops And Awareness

Rule 13 - Manner to organise workshops and awareness | Finin2min

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[POSH hub](#)

[Rule 13](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 13: Manner to organise workshops and awareness](#)

A policy alone is insufficient. The Rule requires dissemination, employee awareness, Committee training, contact disclosure and recurring capacity building.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

13. Manner to organise workshops, etc. - Subject to section 19, every employer shall formulate and widely disseminate an internal policy; orient Internal Committee members; conduct employee awareness and dialogue programmes; conduct capacity and skill building for Committee members; declare Committee member names and contact details; and use State Government modules for workshops and sensitisation.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

A policy alone is insufficient. The Rule requires dissemination, employee awareness, Committee training, contact disclosure and recurring capacity building.

[Linked Act sections](#)

[Section 3](#)

[Section 4](#)

[Section 19](#)

[Section 24](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

[Section-rule map](#)

[Official sources](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rule 14 Preparation Of Annual Report

Rule 14 - Preparation of annual report | Finin2min

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[POSH hub](#)

[Rule 14](#)

[POSH Rules, 2013 · G.S.R. 769\(E\)](#)

[Rule 14: Preparation of annual report](#)

The five fields should reconcile with the employer's annual reporting, District Officer submission, SHe-Box data and, for companies, Board's Report figures.

[Central Rule](#)

[9 December 2013](#)

[Data reviewed on 17 July 2026](#)

[Rule text](#)

14. Preparation of annual report. - The annual report under section 21 shall state: (a) complaints received during the year; (b) complaints disposed during the year; (c) cases pending for more than ninety days; (d) workshops or awareness programmes conducted; and (e) nature of action taken by the employer or District Officer.

Transcribed from the Ministry of Women and Child Development Gazette PDF. For live reliance, open the official PDF in the source register.

[Finin2min explanation](#)

The five fields should reconcile with the employer's annual reporting, District Officer submission, SHe-Box data and, for companies, Board's Report figures.

[Linked Act sections](#)

[Section 21](#)

[Section 22](#)

[Section 23](#)

[Section 29](#)

[Implementation control](#)

Assign an owner, preserve the evidence required by this Rule, record deadlines and check whether State rules or applicable service rules add a requirement.

[Rule navigation](#)

[POSH hub](#)

[Employer checklist](#)

[Section-rule map](#)

[Official sources](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Vishaka v. State of Rajasthan	The constitutional prevention framework remains foundational; the 2013 Act now supplies the statutory process.
Aureliano Fernandes v. State of Goa	Constitution of committees, training and implementation require real institutional compliance, not paper appointments.
Medha Kotwal Lele v. Union of India	Workplace mechanisms must be effective, independent and capable of enforcing protections.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of POSH Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - section-20-duties-and-powers-of-district-officer?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - section-21-committee-annual-report?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - section-22-employer-reporting?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - section-23-government-monitoring-and-data?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - section-24-government-publicity-measures?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - section-25-information-calls-and-inspection-of-records?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - section-26-penalty-for-employer-non-compliance?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - section-27-cognizance-of-offences?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 1 - Scope and categories

This chapter turns scope and categories into an operational control file. It covers Category classification matrix; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, establishments, apprentices, basic-training providers and apprenticeship authorities must identify the apprentice category, trade, contract and portal route.	Main obligations / rights • Category classification matrix
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: treating apprentices as ordinary employees without testing the statutory contract and training framework.	Employee / worker remedy a registered training contract, prescribed stipend/training conditions and access to the apprenticeship authority for disputes. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for scope and categories, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 1 - Scope and categories

Apprentices Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

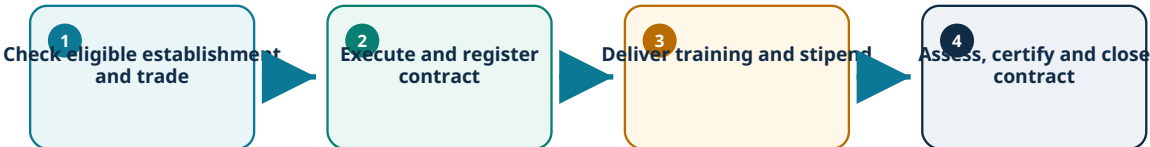
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 0

FININ2MIN LEGAL FLOW

Apprentices Act and Rules — Scope and categories

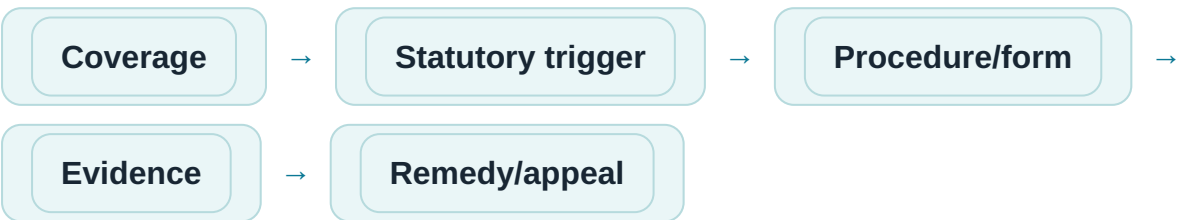


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

[Open current official source](#)

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
U.P. State Electricity Board v. Shiv Mohan Singh	An apprentice under the statute is primarily a trainee; employment claims depend on the Act, contract and actual facts.
Employees' State Insurance Corporation v. Tata Engineering	

Decision	Current-use principle
	Statutory apprenticeship status and coverage questions must be resolved from the specific enactments and current definitions.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Apprentices Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is review control 11 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 16 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

Category classification matrix

Category	Entry control	Key evidence
Trade apprentice	Match the designated or optional trade, qualification, training period and establishment capacity.	Trade schedule, qualification record, contract and portal registration.
Graduate or technician apprentice	Test the applicable education stream, regional authority and NATS process.	Degree/diploma, board allocation, contract and attendance.
Technician vocational apprentice	Verify the vocational course and prescribed training programme.	Certificate, syllabus, establishment plan and assessment record.
Optional-trade apprentice	Document the employer-selected trade, curriculum, duration and approval/registration route.	Trade description, curriculum, contract, stipend and portal output.

Classification red flags

- Using the apprentice label for ordinary productive employment without a genuine training plan.
- Executing a contract but failing to register or upload it through the applicable authority or portal.
- Applying the wrong stipend year or ignoring later amendments and scheme support conditions.
- Treating every trainee as excluded from all labour protections without checking the specific statute and facts.

Illustrative intake case

An establishment proposes to onboard diploma holders as apprentices. The professional file identifies the apprentice category, applicable authority, training

seats, curriculum, stipend, contract registration route and insurance/safety controls before any joining date is released.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 2 - Contracts and registration

This chapter turns contracts and registration into an operational control file. It covers Contract Registration And Portal; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, establishments, apprentices, basic-training providers and apprenticeship authorities must identify the apprentice category, trade, contract and portal route.

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Employer risk snapshot

Highest practical risks: operating without registration, using stale particulars or missing amendment/closure filings.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Main obligations / rights

- Contract Registration And Portal

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employee / worker remedy

a registered training contract, prescribed stipend/training conditions and access to the apprenticeship authority for disputes. Confirm authority, limitation and appeal route.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for contracts and registration, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026

Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 2 - Contracts and registration

Apprentices Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

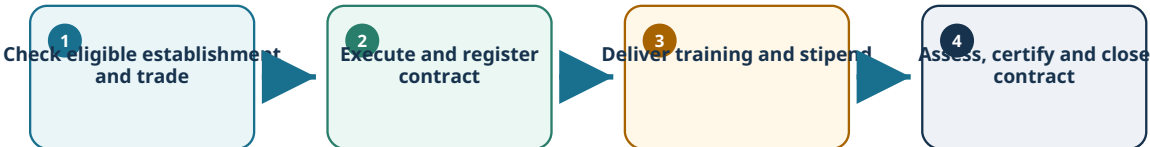
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 1

FININ2MIN LEGAL FLOW

Apprentices Act and Rules — Contracts and registration

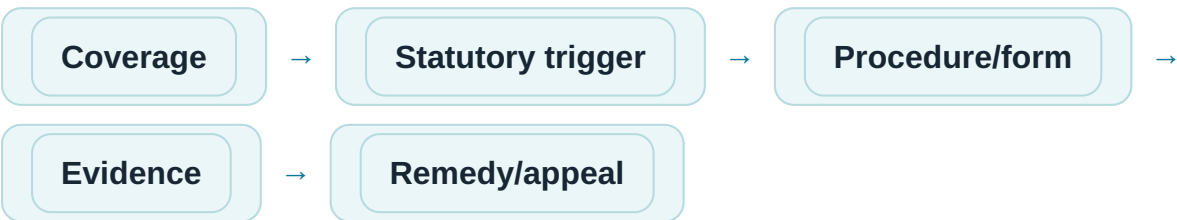


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Contract Registration And Portal

Contract registration and portal workflow | Apprenticeship Hub | Finin2min

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[Apprenticeship implementation guide](#)

[Contract registration and portal workflow](#)

[Build a defensible contract-to-registration trail under section 4 and Rule 14.](#)

[Law Hub L8](#)

[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[Classify apprentice category and trade.](#)

[Verify age, qualification, fitness and prior training.](#)

[Use current Format-1; include institution for degree/sandwich arrangements.](#)

[Enter the contract on the correct portal within the statutory timeline.](#)

[Resolve objections, retain registration acknowledgement and control amendments/novation.](#)

[Evidence to retain](#)

[Keep source calculations, approvals, portal acknowledgements, contracts, bank/DBT proof, training records and adviser correspondence for the full retention period applicable to your establishment and scheme.](#)

[Guide navigation](#)

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[Checklist](#)

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
U.P. State Electricity Board v. Shiv Mohan Singh	An apprentice under the statute is primarily a trainee; employment claims depend on the Act, contract and actual facts.
Employees' State Insurance Corporation v. Tata Engineering	Statutory apprenticeship status and coverage questions must be resolved from the specific enactments and current definitions.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Apprentices Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - contract-registration-and-portal?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 16 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 3 - Qualifications and training

This chapter turns qualifications and training into an operational control file. It covers Basic And Practical Training; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, establishments, apprentices, basic-training providers and apprenticeship authorities must identify the apprentice category, trade, contract and portal route.	Main obligations / rights • Basic And Practical Training
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: treating apprentices as ordinary employees without testing the statutory contract and training framework.	Employee / worker remedy a registered training contract, prescribed stipend/training conditions and access to the apprenticeship authority for disputes. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for qualifications and training, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026

Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 3 - Qualifications and training

Apprentices Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

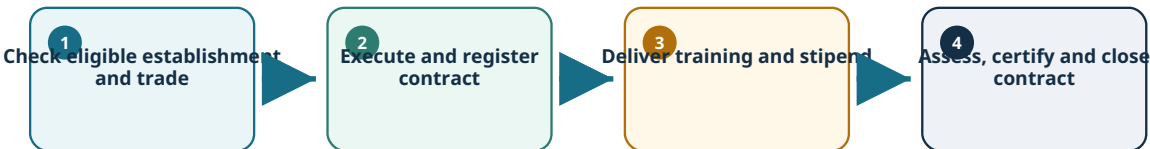
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 1

FININ2MIN LEGAL FLOW

Apprentices Act and Rules — Qualifications and training

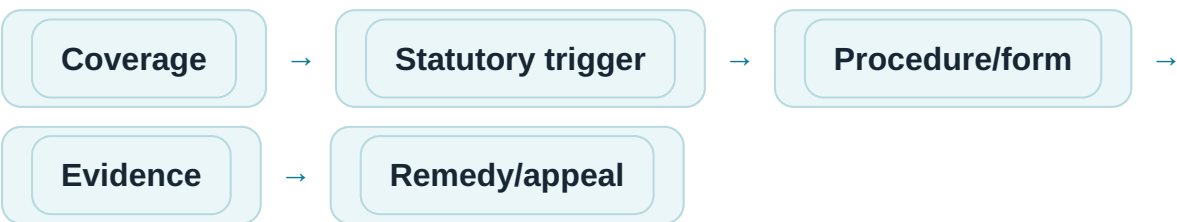


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Basic And Practical Training

Basic training and on-the-job training | Apprenticeship Hub | Finin2min

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[Apprenticeship implementation guide](#)

[Basic training and on-the-job training](#)

[Design the training plan, supervisor model, safety controls and evidence trail.](#)

[Law Hub L8](#)

[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[Map basic training and practical training to the approved curriculum.](#)

[Appoint qualified training personnel and document capacity.](#)

[Maintain attendance, work diary, assessment and supervisor sign-off.](#)

[For online/blended modes introduced in 2025, comply with approved syllabus, timing and adviser-relaxation requirements.](#)

[For client-location deployment, apply the major-apprentice, approval, additional-compensation, insurance and travel safeguards.](#)

[Evidence to retain](#)

[Keep source calculations, approvals, portal acknowledgements, contracts, bank/DBT proof, training records and adviser correspondence for the full retention period applicable to your establishment and scheme.](#)

[Guide navigation](#)

[Master hub](#)

[Act sections](#)

[Rules](#)

[Checklist](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.

- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
U.P. State Electricity Board v. Shiv Mohan Singh	An apprentice under the statute is primarily a trainee; employment claims depend on the Act, contract and actual facts.
Employees' State Insurance Corporation v. Tata Engineering	

Decision	Current-use principle
	Statutory apprenticeship status and coverage questions must be resolved from the specific enactments and current definitions.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Apprentices Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - basic-and-practical-training?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 16 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 4 - Stipend, hours and leave

This chapter turns stipend, hours and leave into an operational control file. It covers Section 10, Section 11, Section 12, Section 13; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, establishments, apprentices, basic-training providers and apprenticeship authorities must identify the apprentice category, trade, contract and portal route.	Main obligations / rights • Section 10 • Section 11 • Section 12 • Section 13 • Section 14
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: treating apprentices as ordinary employees without testing the statutory contract and training framework.	Employee / worker remedy a registered training contract, prescribed stipend/training conditions and access to the apprenticeship authority for disputes. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for stipend, hours and leave, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 4 - Stipend, hours and leave

Apprentices Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

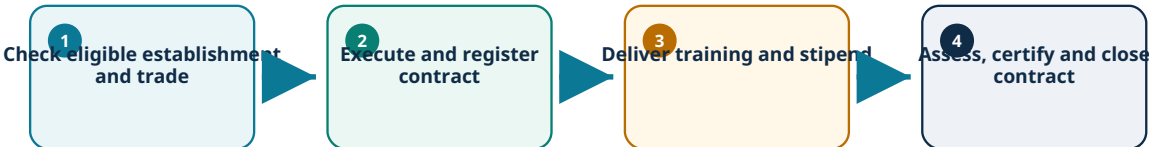
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 7

FININ2MIN LEGAL FLOW

Apprentices Act and Rules — Stipend, hours and leave

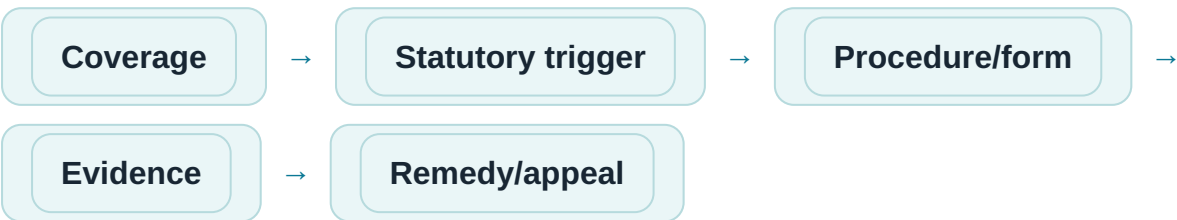


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Section 10

Section 10 - Related instruction of apprentices | Apprentices Act | Finin2min

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[Employment law](#)

[Apprenticeship](#)

[Apprentices Act, 1961](#)

[Section 10: Related instruction of apprentices](#)

Section 10 of the Apprentices Act, 1961 explained with current 2025-26 amendments, employer controls, evidence and connected Rules.

[Law Hub L8](#)

[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[What section 10 does](#)

Requires related theoretical instruction to support practical apprenticeship training.

Connected instrument: Schedules and curricula

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

[Employer control and evidence pack](#)

[Executed/registered contract and portal acknowledgement](#)

[Training plan, attendance/work diary and supervisor records](#)

[Stipend bank/DBT evidence where relevant](#)

[Adviser approval, correspondence or order where the section requires it](#)

[Statutory text extract](#)

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

10. Related instruction of apprentices.—(1)8[A trade apprentice] who is undergoing practical training in an establishment shall, during the period of practical training, be given a course of related instruction (which shall be appropriate to the trade) approved by the Central Government in consultation

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

[← Section 9](#)

[Section 11 →](#)

[Section navigation](#)

[All Act sections](#)

[All Rules](#)

[Employer checklist](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 11

Section 11 - Obligations of employers | Apprentices Act | Finin2min

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[Apprentices Act, 1961](#)

[Section 11: Obligations of employers](#)

Section 11 of the Apprentices Act, 1961 explained with current 2025-26 amendments, employer controls, evidence and connected Rules.

[Law Hub L8](#)

[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[What section 11 does](#)

Lists core employer duties: training arrangements, qualified supervision, contract compliance, stipend and records.

[Connected instrument: Schedules V and VI](#)

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

[Employer control and evidence pack](#)

[Executed/registered contract and portal acknowledgement](#)

[Training plan, attendance/work diary and supervisor records](#)

[Stipend bank/DBT evidence where relevant](#)

[Adviser approval, correspondence or order where the section requires it](#)

[Statutory text extract](#)

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

11. Obligations of employers.—Without prejudice to the other provisions of this Act, every employer shall have the following obligations in relation to an apprentice, namely:—

(a) to provide the apprentice with the training in his trade in accordance with the provisions of this Act, and the rules made thereunder;

(b) if the employer is not himself qualified in the trade, to ensure that a person⁶[who possesses the prescribed qualifications] is placed in charge of the training of the apprentice;^{7***}

[(bb) to provide adequate instructional staff, possessing such qualifications as may be prescribed, for imparting practical and theoretical training and facilities for trade test of apprentices; and]

(c) to carry out his obligations under the contract of apprenticeship.

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract

termination/compensation consequences and any portal or scheme action.

← Section 10

Section 12 →

Section navigation

All Act sections

All Rules

Employer checklist

Amendment tracker

Legacy full-text viewer

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 12

Section 12 - Obligations of apprentices | Apprentices Act | Finin2min

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[Employment law](#)

[Apprenticeship](#)

[Apprentices Act, 1961](#)

[Section 12: Obligations of apprentices](#)

Section 12 of the Apprentices Act, 1961 explained with current 2025-26 amendments, employer controls, evidence and connected Rules.

[Law Hub L8](#)

[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[What section 12 does](#)

Lists apprentice duties, including learning, lawful instructions, conduct and contract compliance.

Connected instrument: Schedules V and VI

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

[Employer control and evidence pack](#)

[Executed/registered contract and portal acknowledgement](#)

[Training plan, attendance/work diary and supervisor records](#)

[Stipend bank/DBT evidence where relevant](#)

[Adviser approval, correspondence or order where the section requires it](#)

[Statutory text extract](#)

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

12. Obligations of apprentices.—9[(1)] 10[Every trade apprentice] undergoing apprenticeship training shall have the following obligations, namely:—

- (a) to learn his trade conscientiously and diligently and endeavour to qualify himself as a skilled craftsman before the expiry of the period of training;
- (b) to attend practical and instructional classes regularly;
- (c) to carry out all lawful orders of his employer and superiors in the establishment; and
- (d) to carry out his obligations under the contract of apprenticeship.

[(2) Every graduate or technician apprentice 12[technician (vocational) apprentice] undergoing apprenticeship training shall have the following obligations, namely:—

7. The word “and” omitted by Act 4 of 1997, s. 6 (w.e.f. 8-1-1997).

9. Section 12 re-numbered as sub-section (1) thereof by Act 27 of 1973, s. 13 (w.e.f. 1-12-1974).

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

← Section 11

Section 13 →

Section navigation

All Act sections

All Rules

Employer checklist

Amendment tracker

Legacy full-text viewer

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 13

Section 13 - Payment to apprentices | Apprentices Act | Finin2min

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Creates the statutory obligation to pay stipend at prescribed rates.

Connected instrument: Rule 11

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Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

Employer control and evidence pack

Executed/registered contract and portal acknowledgement

Training plan, attendance/work diary and supervisor records

Stipend bank/DBT evidence where relevant

Adviser approval, correspondence or order where the section requires it

Statutory text extract

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

13. Payment to apprentices.—(1) The employer shall pay to every apprentice during the period of apprenticeship training such stipend at a rate not less than the1[prescribed minimum rate, or the rate which was being paid by the employer on 1st January, 1970 to the category of apprentices under which such apprentice falls, whichever is higher,] as may be specified in the contract of apprenticeship and the stipend so specified shall be paid at such intervals and subject to such conditions as may be prescribed.

[(2) An apprentice shall not be paid by his employer on the basis of piece work nor shall he be required to take part in any output bonus or other incentive scheme.]

STATE AMENDMENT

Maharashtra

Amendment of section 13 of 52 of 1961.—In section 13 of the principal Act, after the existing sub-section (1), the following sub-sections shall be inserted, namely:—

“(1A) The minimum rate of stipend per month payable to trade apprentices who do training for eight

hours per day shall be as follows, namely:—

(a) During the first year of training . . . Seventy per cent. of minimum wages of semi-skilled workers notified by the State.

(b) During the second year of training . . . Eighty per cent. of minimum wages of semi-skilled workers notified by the State.

(c) During the third year of training . . . Ninety per cent. of minimum wages of semi-skilled workers notified by the State.

(1B) The trade apprentices who do training for minimum four hours per day, the rate of stipend per month shall be fifty per cent. of the rates mentioned in clauses (a), (b) and (c) of sub-section (1A), respectively:

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

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

[Vide Maharashtra Act 17 of 2018, s. 5].

Rajasthan

Amendment of section 13, Central Act No. 52 of 1961.— For the existing section 13 of the principal Act, the following shall be substituted, namely:-

Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.

- Retain the official instrument and event-date evidence.

Section 14

Section 14 - Health, safety and welfare of apprentices | Apprentices Act | Finin2min

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14. Health, safety and welfare of apprentices.—Where any apprentices are undergoing training in a factory, the provisions of Chapters III, IV and V of the Factories Act, 1948 (63 of 1948), shall apply in relation to the health, safety and welfare of the apprentices as if they were workers within the meaning of that Act and when any apprentices are undergoing training in a mine, the provisions of Chapter V of the Mines Act, 1952 (35 of 1952), shall apply in relation to the health and safety of the apprentices as if they were persons employed in the mine.

STATE AMENDMENT

Rajasthan

Amendment of section 14, Central Act No. 52 of 1961.— For the existing section 14 of the principal Act, the following shall be substituted, namely:-

“14. Health, safety and welfare of apprentices.- Where any apprentices are undergoing training in a factory, the provisions of Chapters III, IV and V of the Factories Act, 1948 (Central Act No. 63 of

1948), shall apply in relation to the health, safety and welfare of the apprentices as if they were workers within the meaning of that Act and when any apprentices are undergoing training in a mine, the provisions of Chapter V of the Mines Act, 1952 (Central Act No. 35 of 1952), shall apply in relation to the health, safety and welfare of the apprentices as if they were persons employed in the mine and when any apprentices are undergoing training in a shop or commercial establishment, the provisions of the Rajasthan Shops and Commercial Establishments Act, 1958 (Act No. 31 of 1958), shall apply in relation to the health, safety and welfare of the apprentices as if they were persons employed in the shop or establishment.”.

[Vide Rajasthan Act 2 of 2015, s. 7]

Compliance consequence

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Section 15

Section 15 - Hours of work, overtime, leave and holidays | Apprentices Act | Finin2min

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[Regulates work hours, overtime approval, leave and holidays.](#)

[Connected instrument: Rules 12 and 13](#)

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15. Hours of work, overtime, leave and holidays.—1[(1) The weekly and daily hours of work of an apprentice while undergoing practical training in a workplace shall be as determined by the employer subject to the compliance with the training duration, if prescribed.]

(2) No apprentice shall be required or allowed to work overtime except with the approval of the Apprenticeship Adviser who shall not grant such approval unless he is satisfied that such overtime is in the interest of the training of the apprentice or in the public interest.

[(3) An apprentice shall be entitled to such leave and holidays as are observed in the establishment in which he is undergoing training.]

[Compliance consequence](#)

[Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.](#)

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Stipend Matrix 2025

Minimum stipend matrix effective 11 September 2025 Apprenticeship Hub Finin2min	
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Minimum stipend matrix effective 11 September 2025	
Current central minimum monthly stipend categories and year-wise increases.	
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Category	
Year 1 minimum	
Year 2 (10% increase)	
Year 3 (15% increase)	
Class 5-9 pass-outs	
₹6,800	
₹7,480	
₹7,820	
Class 10 pass-outs	
₹8,200	
₹9,020	
₹9,430	
Class 12 pass-outs	
₹9,600	
₹10,560	
₹11,040	
National or State Certificate holder	
₹9,600	
₹10,560	
₹11,040	
Technician-vocational / vocational certificate / sandwich course from diploma institution	
₹9,600	
₹10,560	
₹11,040	
Technician apprentice / diploma holder / sandwich course from degree institution	
₹10,900	
₹11,990	
₹12,535	
Graduate or degree apprentice / degree in any stream	
₹12,300	

₹13,530

₹14,145

Payment control:

Pay the stipend by the prescribed due date through the apprentice bank account. Government DBT support, where eligible, does not reduce the employer's obligation if scheme conditions are not fulfilled.

Evidence to retain

Keep source calculations, approvals, portal acknowledgements, contracts, bank/DBT proof, training records and adviser correspondence for the full retention period applicable to your establishment and scheme.

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Finin2min implementation decode

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Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
U.P. State Electricity Board v. Shiv Mohan Singh	An apprentice under the statute is primarily a trainee; employment claims depend on the Act, contract and actual facts.
Employees' State Insurance Corporation v. Tata Engineering	Statutory apprenticeship status and coverage questions must be resolved from the specific enactments and current definitions.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Apprentices Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - section-10?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - section-11?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - section-12?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - section-13?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - section-14?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - section-15?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - stipend-matrix-2025?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 5 - Employer and apprentice obligations

This chapter turns employer and apprentice obligations into an operational control file. It covers Section 11, Section 12, Section 13, Section 14; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Employers, establishments, apprentices, basic-training providers and apprenticeship authorities must identify the apprentice category, trade, contract and portal route.

Main obligations / rights

- Section 11
- Section 12
- Section 13
- Section 14
- Section 15

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: treating apprentices as ordinary employees without testing the statutory contract and training framework.

Employee / worker remedy

a registered training contract, prescribed stipend/training conditions and access to the apprenticeship authority for disputes. Confirm authority, limitation and appeal route.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for employer and apprentice obligations, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026

Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 5 - Employer and apprentice obligations

Apprentices Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

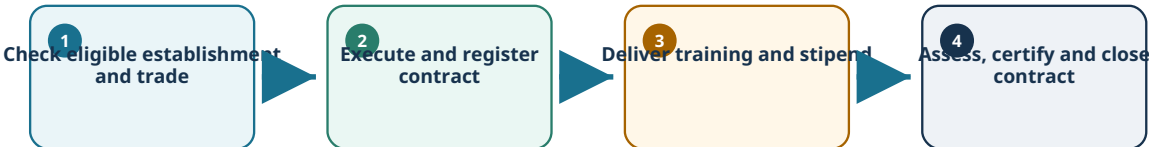
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 8

FININ2MIN LEGAL FLOW

Apprentices Act and Rules — Employer and apprentice obligations

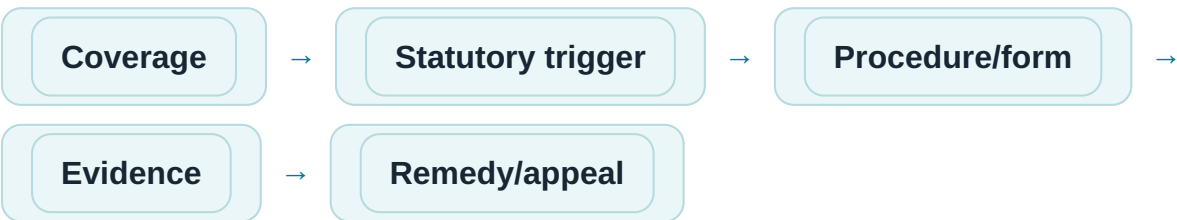


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Section 11

Section 11 - Obligations of employers | Apprentices Act | Finin2min

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Lists core employer duties: training arrangements, qualified supervision, contract compliance, stipend and records.

[Connected instrument: Schedules V and VI](#)

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

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[Adviser approval, correspondence or order where the section requires it](#)

[Statutory text extract](#)

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

11. Obligations of employers.—Without prejudice to the other provisions of this Act, every employer shall have the following obligations in relation to an apprentice, namely:—

(a) to provide the apprentice with the training in his trade in accordance with the provisions of this Act, and the rules made thereunder;

(b) if the employer is not himself qualified in the trade, to ensure that a person⁶[who possesses the prescribed qualifications] is placed in charge of the training of the apprentice;^{7***}

[(bb) to provide adequate instructional staff, possessing such qualifications as may be prescribed, for imparting practical and theoretical training and facilities for trade test of apprentices; and]

(c) to carry out his obligations under the contract of apprenticeship.

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract

termination/compensation consequences and any portal or scheme action.

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Finin2min implementation decode

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Section 12

Section 12 - Obligations of apprentices | Apprentices Act | Finin2min

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[What section 12 does](#)

Lists apprentice duties, including learning, lawful instructions, conduct and contract compliance.

Connected instrument: Schedules V and VI

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12. Obligations of apprentices.—9[(1)] 10[Every trade apprentice] undergoing apprenticeship training shall have the following obligations, namely:—

- (a) to learn his trade conscientiously and diligently and endeavour to qualify himself as a skilled craftsman before the expiry of the period of training;
- (b) to attend practical and instructional classes regularly;
- (c) to carry out all lawful orders of his employer and superiors in the establishment; and
- (d) to carry out his obligations under the contract of apprenticeship.

[(2) Every graduate or technician apprentice 12[technician (vocational) apprentice] undergoing apprenticeship training shall have the following obligations, namely:—

7. The word “and” omitted by Act 4 of 1997, s. 6 (w.e.f. 8-1-1997).

9. Section 12 re-numbered as sub-section (1) thereof by Act 27 of 1973, s. 13 (w.e.f. 1-12-1974).

[Compliance consequence](#)

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[(2) An apprentice shall not be paid by his employer on the basis of piece work nor shall he be required to take part in any output bonus or other incentive scheme.]

STATE AMENDMENT

Maharashtra

Amendment of section 13 of 52 of 1961.—In section 13 of the principal Act, after the existing sub-section (1), the following sub-sections shall be inserted, namely:—

“(1A) The minimum rate of stipend per month payable to trade apprentices who do training for eight

hours per day shall be as follows, namely:—

(a) During the first year of training . . . Seventy per cent. of minimum wages of semi-skilled workers notified by the State.

(b) During the second year of training . . . Eighty per cent. of minimum wages of semi-skilled workers notified by the State.

(c) During the third year of training . . . Ninety per cent. of minimum wages of semi-skilled workers notified by the State.

(1B) The trade apprentices who do training for minimum four hours per day, the rate of stipend per month shall be fifty per cent. of the rates mentioned in clauses (a), (b) and (c) of sub-section (1A), respectively:

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

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

[Vide Maharashtra Act 17 of 2018, s. 5].

Rajasthan

Amendment of section 13, Central Act No. 52 of 1961.— For the existing section 13 of the principal Act, the following shall be substituted, namely:-

Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

← Section 12

Section 14 →

Section navigation

All Act sections

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.

- Retain the official instrument and event-date evidence.

Section 14

Section 14 - Health, safety and welfare of apprentices | Apprentices Act | Finin2min

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[What section 14 does](#)

Imports health, safety and welfare protections into apprenticeship training.

Connected instrument: Rule 12; Schedule V/VI

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

Employer control and evidence pack

Executed/registered contract and portal acknowledgement

Training plan, attendance/work diary and supervisor records

Stipend bank/DBT evidence where relevant

Adviser approval, correspondence or order where the section requires it

Statutory text extract

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

14. Health, safety and welfare of apprentices.—Where any apprentices are undergoing training in a factory, the provisions of Chapters III, IV and V of the Factories Act, 1948 (63 of 1948), shall apply in relation to the health, safety and welfare of the apprentices as if they were workers within the meaning of that Act and when any apprentices are undergoing training in a mine, the provisions of Chapter V of the Mines Act, 1952 (35 of 1952), shall apply in relation to the health and safety of the apprentices as if they were persons employed in the mine.

STATE AMENDMENT

Rajasthan

Amendment of section 14, Central Act No. 52 of 1961.— For the existing section 14 of the principal Act, the following shall be substituted, namely:-

“14. Health, safety and welfare of apprentices.- Where any apprentices are undergoing training in a factory, the provisions of Chapters III, IV and V of the Factories Act, 1948 (Central Act No. 63 of

1948), shall apply in relation to the health, safety and welfare of the apprentices as if they were workers within the meaning of that Act and when any apprentices are undergoing training in a mine, the provisions of Chapter V of the Mines Act, 1952 (Central Act No. 35 of 1952), shall apply in relation to the health, safety and welfare of the apprentices as if they were persons employed in the mine and when any apprentices are undergoing training in a shop or commercial establishment, the provisions of the Rajasthan Shops and Commercial Establishments Act, 1958 (Act No. 31 of 1958), shall apply in relation to the health, safety and welfare of the apprentices as if they were persons employed in the shop or establishment.”.

[Vide Rajasthan Act 2 of 2015, s. 7]

Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

← Section 13

Section 15 →

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All Act sections

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 15

Section 15 - Hours of work, overtime, leave and holidays | Apprentices Act | Finin2min

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[Law Hub L8](#)

[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[What section 15 does](#)

[Regulates work hours, overtime approval, leave and holidays.](#)

[Connected instrument: Rules 12 and 13](#)

[Finin2min practical reading](#)

[Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.](#)

[Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.](#)

[Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.](#)

[Preserve the contract, approvals, portal trail and training evidence as one auditable file.](#)

[Employer control and evidence pack](#)

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[Training plan, attendance/work diary and supervisor records](#)

[Stipend bank/DBT evidence where relevant](#)

[Adviser approval, correspondence or order where the section requires it](#)

[Statutory text extract](#)

[Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.](#)

15. Hours of work, overtime, leave and holidays.—1[(1) The weekly and daily hours of work of an apprentice while undergoing practical training in a workplace shall be as determined by the employer subject to the compliance with the training duration, if prescribed.]

(2) No apprentice shall be required or allowed to work overtime except with the approval of the Apprenticeship Adviser who shall not grant such approval unless he is satisfied that such overtime is in the interest of the training of the apprentice or in the public interest.

[(3) An apprentice shall be entitled to such leave and holidays as are observed in the establishment in which he is undergoing training.]

[Compliance consequence](#)

[Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.](#)

[← Section 14](#)

[Section 16 →](#)
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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 16

Section 16 - Employer liability for compensation for injury | Apprentices Act | Finin2min

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[Section 16: Employer liability for compensation for injury](#)

Section 16 of the Apprentices Act, 1961 explained with current 2025-26 amendments, employer controls, evidence and connected Rules.

[Law Hub L8](#)

[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[What section 16 does](#)

Makes the employer liable for prescribed compensation where injury arises out of and in the course of training.

Connected instrument: Schedule V/VI

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

[Employer control and evidence pack](#)

[Executed/registered contract and portal acknowledgement](#)

[Training plan, attendance/work diary and supervisor records](#)

[Stipend bank/DBT evidence where relevant](#)

[Adviser approval, correspondence or order where the section requires it](#)

[Statutory text extract](#)

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

16. Employer's liability for compensation for injury.—If personal injury is caused to an apprentice by accident arising out of and in the course of his training as an apprentice, his employer shall be liable to pay compensation which shall be determined and paid, so far as may be, in accordance with the provisions of the Workmen's Compensation Act, 1923 (8 of 1923), subject to the modifications specified in the Schedule.

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

[← Section 15](#)

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 17

Section 17 - Conduct and discipline | Apprentices Act | Finin2min

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Section 17 of the Apprentices Act, 1961 explained with current 2025-26 amendments, employer controls, evidence and connected Rules.

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[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[What section 17 does](#)

Subjects apprentices to the establishment's conduct and discipline framework, consistent with the Act and contract.

[Connected instrument: Schedule V/VI](#)

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

[Employer control and evidence pack](#)

[Executed/registered contract and portal acknowledgement](#)

[Training plan, attendance/work diary and supervisor records](#)

[Stipend bank/DBT evidence where relevant](#)

[Adviser approval, correspondence or order where the section requires it](#)

[Statutory text extract](#)

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

17. Conduct and discipline.—In all matters of conduct and discipline, the apprentice shall be governed by the rules and regulations 1[applicable to employees of the corresponding category] in the establishment in which the apprentice is undergoing training.

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 18

Section 18 - Apprentices are trainees and not workers | Apprentices Act | Finin2min

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[Section 18: Apprentices are trainees and not workers](#)

Section 18 of the Apprentices Act, 1961 explained with current 2025-26 amendments, employer controls, evidence and connected Rules.

[Law Hub L8](#)

[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[What section 18 does](#)

Clarifies that an apprentice is a trainee rather than a worker, while preserving expressly applied safety and compensation protections.

[Connected instrument: Schedule V/VI](#)

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

[Employer control and evidence pack](#)

[Executed/registered contract and portal acknowledgement](#)

[Training plan, attendance/work diary and supervisor records](#)

[Stipend bank/DBT evidence where relevant](#)

[Adviser approval, correspondence or order where the section requires it](#)

[Statutory text extract](#)

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

18. Apprentices are trainees and not workers.—Save as otherwise provided in this Act,—

(a) every apprentice undergoing apprenticeship training in a designated trade in an establishment shall be a trainee and not a worker; and

(b) the provisions of any law with respect to labour shall not apply to or in relation to such apprentice.

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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[Section 19 →](#)

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
U.P. State Electricity Board v. Shiv Mohan Singh	An apprentice under the statute is primarily a trainee; employment claims depend on the Act, contract and actual facts.
Employees' State Insurance Corporation v. Tata Engineering	Statutory apprenticeship status and coverage questions must be resolved from the specific enactments and current definitions.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Apprentices Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - section-11?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - section-12?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - section-13?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - section-14?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - section-15?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - section-16?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - section-17?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - section-18?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 6 - Authorities, disputes and penalties

This chapter turns authorities, disputes and penalties into an operational control file. It covers Section 19, Section 2, Section 20, Section 21; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, establishments, apprentices, basic-training providers and apprenticeship authorities must identify the apprentice category, trade, contract and portal route.	Main obligations / rights • Section 19 • Section 2 • Section 20 • Section 21 • Section 22
Key thresholds / timelines • First contravention attracts an advisory with 30 days to comply; • second contravention attracts a warning with 15 days to comply;	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: treating apprentices as ordinary employees without testing the statutory contract and training framework.	Employee / worker remedy a registered training contract, prescribed stipend/training conditions and access to the apprenticeship authority for disputes. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for authorities, disputes and penalties, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 6 - Authorities, disputes and penalties

Apprentices Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

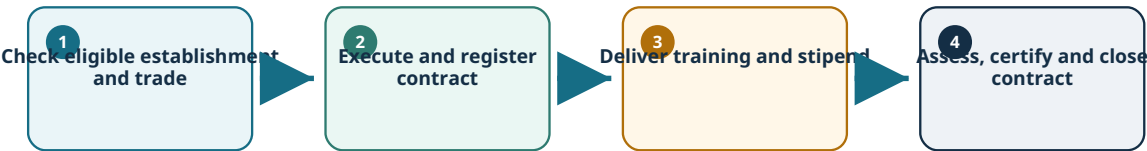
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 25

FININ2MIN LEGAL FLOW

Apprentices Act and Rules — Authorities, disputes and penalties

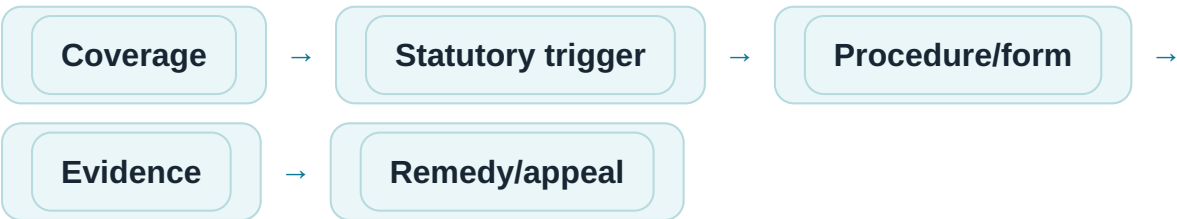


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Section 19

Section 19 - Records and returns | Apprentices Act | Finin2min

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Section 19 of the Apprentices Act, 1961 explained with current 2025-26 amendments, employer controls, evidence and connected Rules.

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[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[What section 19 does](#)

Requires prescribed records and returns and supports portal-based supervision.

Connected instrument: Rules 10 and 14; Schedule III

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

[Employer control and evidence pack](#)

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[Training plan, attendance/work diary and supervisor records](#)

[Stipend bank/DBT evidence where relevant](#)

[Adviser approval, correspondence or order where the section requires it](#)

[Statutory text extract](#)

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

19. Records and returns.—(1) Every employer shall maintain records of the progress of training of each apprentice undergoing apprenticeship training in his establishment in such form as may be prescribed.

[(2) Until a portal-site is developed by the Central Government, every employer shall furnish such information and return in such form as may be prescribed, to such authorities at such intervals as may be prescribed.

(3) Every employer shall also give trade-wise requirement and engagement of apprentices in respect of apprenticeship training on portal-site developed by the Central Government in this regard.]

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 2

Section 2 - Definitions | Apprentices Act | Finin2min

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Section 2 of the Apprentices Act, 1961 explained with current 2025-26 amendments, employer controls, evidence and connected Rules.

[Law Hub L8](#)

Data reviewed on 17 July 2026

[India-first compliance](#)

[What section 2 does](#)

Defines the people, trades, authorities, establishment concepts and other terms that control every downstream obligation.

[2026 legal overlay:](#)

From 22 June 2026, the definition section also recognises “advisory” and “warning” for the graduated compliance process introduced by the Jan Vishwas (Amendment of Provisions) Act, 2026.

[Connected instrument: Rule 2](#)

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer’s underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

[Employer control and evidence pack](#)

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[Stipend bank/DBT evidence where relevant](#)

[Adviser approval, correspondence or order where the section requires it](#)

[Statutory text extract](#)

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

2. Definitions.—In this Act, unless the context otherwise requires,—

[(a) “All India Council” means the All India Council of Technical Education established by the resolution of the Government of India in the former Ministry of Education No. F. 16-10/44-E.III, dated the 30th November, 1945;]

[(aa)] “apprentice” means a person who is undergoing apprenticeship training 8*** in pursuance of a contract of apprenticeship;

[(aaa) “apprenticeship training” means a course of training in any industry or establishment undergone in pursuance of a contract of apprenticeship and under prescribed terms and conditions

which may be different for different categories of apprentices;]

(b) “Apprenticeship Adviser” means the Central Apprenticeship Adviser appointed under sub-section (1) of section 26 or the State Apprenticeship Adviser appointed under sub-section (2) of that section;

(c) “Apprenticeship Council” means the Central Apprenticeship Council or the State Apprenticeship Council established under sub-section (1) of section 24;

(d) “appropriate Government” means,—

(1) in relation to—

(a) the Central Apprenticeship Council, or

3. 1st March, 1962, vide notification No. G.S.R. 246, dated 12th February, 1962, see Gazette of India, Extraordinary, Part II,

sec. 3(i) and this Act has been extended in its application to the Union territory Goa, Daman and Diu by the Act 11 of 1963, s.

3 and the Schedule (w.e.f 1-2-1965).

4. Clause (b) omitted by Act 27 of 1973, s. 3 (w.e.f. 1-12-1974).

7. Clause (a) re-lettered as clause (aa) thereof by s. 4, ibid. (w.e.f. 1-12-1974).

Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 20

Section 20 - Settlement of disputes | Apprentices Act | Finin2min

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[Data reviewed on 17 July 2026](#)

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[What section 20 does](#)

[Routes disputes arising from the apprenticeship contract to the Apprenticeship Adviser.](#)

[Connected instrument: Adviser process](#)

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[Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.](#)

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[Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.](#)

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20. Settlement of disputes.—(1) Any disagreement or dispute between an employer and an apprentice arising out of the contract of apprenticeship shall be referred to the Apprenticeship Adviser for decision.

(2) Any person aggrieved by the decision of the Apprenticeship Adviser under sub-section (1) may, within thirty days from the date of communication to him of such decision, prefer an appeal against the decision to the Apprenticeship Council and such appeal shall be heard and determined by a Committee of that Council appointed for the purpose.

(3) The decision of the Committee under sub-section (2) and subject only to such decision, the decision of the Apprenticeship Adviser under sub-section (1) shall be final.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 21

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Provides for tests, assessment, certificates and completion outcomes.

Connected instrument: Curriculum and certification rules

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Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

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Adviser approval, correspondence or order where the section requires it

Statutory text extract

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

21. Holding of test and grant of certificate and conclusion of training.—3[(1) Every trade apprentice who has completed the period of training may appear for a test to be conducted by the National Council or any other agency authorised by the Central Government to determine his proficiency in the designated trade in which he has undergone apprenticeship training].

(2) Every4[trade apprentice] who passes the test referred to in sub-section (1) shall be granted a certificate of proficiency in the trade by the National Council 5[or by the other agency authorised by the Central Government].

[(3) The progress in apprenticeship training of every graduate or technician apprentice7[technician (vocational) apprentice] shall be assessed by the employer from time to time.

[(4) Every graduate or technician apprentice or technician (vocational) apprentice, who completes his apprenticeship training to the satisfaction of the concerned Regional Board, shall be granted a certificate of proficiency by that Board.]]

STATE AMENDMENTS

Maharashtra

Amendment of section 21 of 52 of 1961.—In section 21 of the principal Act,—

(i) after the existing sub-section (1), the following sub-section shall be inserted, namely:—

Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
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Clarifies that post-training employment depends on the contract and is not automatically mandatory.

Connected instrument: Contract terms

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Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

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Executed/registered contract and portal acknowledgement

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Adviser approval, correspondence or order where the section requires it

Statutory text extract

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

22. Offer and acceptance of employment.—1[(1) Every employer shall formulate its own policy for recruiting any apprentice who has completed the period of apprenticeship training in his establishment.]

(2) Notwithstanding anything in sub-section (1), where there is a condition in a contract of apprenticeship that the apprentice shall, after the successful completion of the apprenticeship training, serve the employer, the employer shall, on such completion, be bound to offer suitable employment to the apprentice, and the apprentice shall be bound to serve the employer in that capacity for such period and on such remuneration as may be specified in the contract:

Provided that where such period or remuneration is not, in the opinion of the Apprenticeship Adviser, reasonable, he may revise such period or remuneration so as to make it reasonable, and the period or remuneration so revised shall be deemed to be the period or remuneration agreed to between the apprentice and the employer.

CHAPTER III

AUTHORITIES

Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
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Identifies the statutory authorities responsible for apprenticeship governance.

Connected instrument: Rules and government notifications

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Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

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Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

23. Authorities.—(1) In addition to the Government there shall be the following authorities under this Act, namely:—

- (a) The National Council,
- (b) The Central Apprenticeship Council,
- (c) The State Council,
- (d) The State Apprenticeship Council,
- [(e) The All India Council,
- (f) The Regional Boards,
- (g) The Boards or State Councils of Technical Education,]
- [(h)] The Central Apprenticeship Adviser, and
- [(i)] The State Apprenticeship Adviser.

(2) Every State Council shall be affiliated to the National Council and every State Apprenticeship

Council shall be affiliated to the Central Apprenticeship Council.

[(2A) Every Board or State Council of Technical Education and every Regional Board shall be affiliated to the Central Apprenticeship Council.]

(3) Each of the authorities specified in sub-section (1) shall, in relation to apprenticeship training under this Act, perform such functions as are assigned to it by or under this Act or by the Government:

3.Item (e) re-lettered as item (h) thereof by s. 17, *ibid.* (w.e.f. 1-12-1974).

4. Item (f) re-lettered as item (i) thereof by s. 17, *ibid.* (w.e.f. 1-12-1974).

Provided that a State Council shall also perform such functions as are assigned to it by the National Council and the State Apprenticeship Council 1[and the Board or State Council of Technical Education] shall also perform such functions as are assigned to it by the Central Apprenticeship Council.

STATE AMENDMENT

Rajasthan

Amendment of section 23, Central Act No. 52 of 1961.— For the existing sub-section (2) of section 23 of the principal Act, the following shall be substituted, namely:-

“(2) Every State Council may be affiliated to the National Council and every State Apprenticeship Council may be affiliated to the Central Apprenticeship Council.”.

[Vide Rajasthan Act 2 of 2015, s. 7]

Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 24

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24. Constitution of Councils.—(1) The Central Government shall, by notification in the Official Gazette, establish the Central Apprenticeship Council and the State Government shall, by notification in the Official Gazette, establish the State Apprenticeship Council.

(2) The Central Apprenticeship Council shall consist of 2[a Chairman and a Vice-Chairman] and such number of other members as the Central Government may think expedient, to be appointed by that Government by notification in the Official Gazette from among the following categories of persons, namely:—

(a) representatives of employers in establishments in the public and private sectors,

(b) representatives of the Central Government and of the State Governments, 3***

(c) persons having special knowledge and experience on matters relating to 4[industry, labour and technical education, and]

[(d) representatives of the All India Council and of the Regional Boards.]

(3) The number of persons to be appointed as members of the Central Apprenticeship Council from each of the categories specified in sub-section (2), the term of office of, the procedure to be followed in the discharge of their functions by, and the manner of filling vacancies among, the members of the Council shall be such as may be prescribed.

(4) The State Apprenticeship Council shall consist of 2[a Chairman and a Vice-Chairman] and such number of other members as the State Government may think expedient, to be appointed by that Government by notification in the Official Gazette from among the following categories of persons, namely:—

(a) representatives of employers in establishments in the public and private sectors,

(b) representatives of the Central Government and of the State Government 5***

(c) persons having special knowledge and experience of matters relating to 6[industry, labour and technical education, and]

[(d) representatives of the Board or of the State Council of Technical Education.]

(5) The number of persons to be appointed as members of the State Apprenticeship Council from each of the categories specified in sub-sections (4), the term of office of, the procedure to be followed in the discharge of their functions by, and the manner of filling vacancies among, the members of the Council shall be such as the State Government may, by notification in the Official Gazette, determine.

(6) The fees and allowances, if any, to be paid to 6[the Chairman and the Vice-Chairman] and the other members of the Central Apprenticeship Council, shall be such as may be determined by the Central Government and the fees and allowances, if any, to be paid to 6[the Chairman and the Vice-Chairman]

3. The word “and” omitted by s. 18, *ibid.* (w.e.f. 1-12-1974).

Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
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Section 25 - Vacancies not to invalidate acts and proceedings | Apprentices Act | Finin2min

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Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

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Stipend bank/DBT evidence where relevant

Adviser approval, correspondence or order where the section requires it

Statutory text extract

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

25. Vacancies not to invalidate acts and proceedings.—No act done or proceeding taken by the National Council, the Central Apprenticeship Council, the State Council or the State Apprenticeship Council under this Act shall be questioned on the ground merely of the existence of any vacancy in, or defect in the constitution of, such Council.

Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
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[26. Apprenticeship Advisers.—\(1\) The Central Government shall, by notification in the Official Gazette, appoint a suitable person as the Central Apprenticeship Adviser.](#)

[\(2\) The State Government shall, by notification in the Official Gazette, appoint a suitable person as the State Apprenticeship Adviser.](#)

[\(3\) The Central Apprenticeship Adviser shall be the Secretary to the Central Apprenticeship Council and the State Apprenticeship Adviser shall be Secretary to the State Apprenticeship Council.](#)

[Compliance consequence](#)

[Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.](#)

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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[Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.](#)

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27. Deputy and Assistant Apprenticeship Advisers.—(1) The Government¹[may appoint suitable persons as Additional, Joint, Regional, Deputy and Assistant Apprenticeship Advisers] to assist the Apprenticeship Adviser in the performance of his functions.

(2)²[Every Additional, Joint, Regional, Deputy or Assistant Apprenticeship Adviser] shall, subject to the control of the Apprenticeship Adviser, perform such functions as may be assigned to him by the Apprenticeship Adviser.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
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Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

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Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

28. Apprenticeship Advisers to be public servants.—Every Apprenticeship Adviser and³every Additional, Joint, Regional, Deputy or Assistant Apprenticeship Adviser] appointed under this Act shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (45 of 1860).

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
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29. Powers of entry, inspection, etc.—(1) Subject to any rules made in this behalf, the4[Central Apprenticeship Adviser or such other person, not below the rank of an Assistant Apprenticeship Adviser, as may be authorised by the Central Apprenticeship Adviser in writing in this behalf] may—

(a) with such assistants, if any, as he thinks fit, enter, inspect and examine any establishment or part thereof at any reasonable time;

(b) examine any apprentice employed therein or require the production of any register, record or other documents maintained in pursuance of this Act and take on the spot or otherwise statements of any person which he may consider necessary for carrying out the purposes of this Act;

(c) make such examination and inquiry as he thinks fit in order to ascertain whether the provisions of this Act and the rules made thereunder are being observed in the establishment;

(d) exercise such other powers as may be prescribed:

Provided that5[a State Apprenticeship Adviser or such other person, not below the rank of an

Assistant Apprenticeship Adviser, as may be authorised by the State Apprenticeship Adviser in writing in this behalf] may also exercise any of the powers specified in clause (a), (b), (c) or (d) of this sub-section in relation to establishments for which the appropriate Government is the State Government.

(2) Notwithstanding anything in sub-section (1), no person shall be compelled under this section to answer any question or make any statement which may tend directly or indirectly to incriminate him.

Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 3

Section 3 - Qualifications for being engaged as an apprentice | Apprentices Act | Finin2min

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[What section 3 does](#)

Creates the basic age, education and physical-fitness gate for designated-trade apprentices.

Connected instrument: Rules 3 and 4

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Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

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Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

3. Qualifications for being engaged as an apprentice.—A person shall not be qualified for being engaged as an apprentice to undergo apprenticeship training in any designated trade, unless he—

[(a) is not less than fourteen years of age, and for designated trades related to hazardous industries, not less than eighteen years of age; and]

(b) satisfies such standards of education and physical fitness as may be prescribed:

Provided that different standards may be prescribed in relation to apprenticeship training in different designated trades²[and for different categories of apprentices].

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 30

Section 30 - Offences and penalties | Apprentices Act | Finin2min

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[What section 30 does](#)

Creates a graduated enforcement ladder for specified contraventions.

[2026 legal overlay:](#)

Effective 22 June 2026, section 30 was substituted. First contravention attracts an advisory with 30 days to comply; second contravention attracts a warning with 15 days to comply; each subsequent contravention attracts a penalty of ₹1,000 to ₹5,000. The section lists engagement-number, information/return, inspection, overtime, training-connected work, piece-rate, incentive, qualification and contract-compliance failures.

[Connected instrument: 2026 advisory-warning-penalty framework](#)

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

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Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

30. Offences and penalties.—6[(1) If any employer contravenes the provisions of this Act relating to the number of apprentices which he is required to engage under those provisions, he shall be given a month's notice in writing, by an officer duly authorised in this behalf by the appropriate Government, for explaining the reasons for such contravention.

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
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Section 31 - Penalty where no specific penalty is provided | Apprentices Act | Finin2min

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[What section 31 does](#)

Applies a graduated enforcement ladder to contraventions not specifically covered by section 30.

2026 legal overlay:

Effective 22 June 2026, section 31 follows the same advisory → warning → monetary-penalty ladder for contraventions for which section 30 does not provide a penalty.

Connected instrument: 2026 advisory-warning-penalty framework

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

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Stipend bank/DBT evidence where relevant

Adviser approval, correspondence or order where the section requires it

Statutory text extract

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

31. Penalty where no specific penalty is provided.—If any employer or any other person contravenes any provision of this Act for which no punishment is provided in section 30, he shall be punishable with fine⁴[which shall not be less than one thousand rupees but may extend to three thousand rupees].

Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 31A

Section 31A - Adjudication of penalties | Apprentices Act | Finin2min

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[What section 31A does](#)

Creates administrative adjudication, appeal and recovery machinery for monetary penalties.

[2026 legal overlay:](#)

Inserted with effect from 22 June 2026. It replaces court-first handling of these monetary contraventions with an adjudicating officer, a 30-day appeal route, a 60-day disposal objective and recovery as arrears of land revenue.

[Connected instrument: 2026 adjudication and appeal mechanism](#)

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Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

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[Statutory text extract](#)

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

31A. Adjudication of penalties.—(1) For adjudicating penalties, the appropriate Government may appoint one or more adjudicating officers not below the rank of Assistant Apprenticeship Adviser. No penalty may be imposed without a reasonable opportunity of being heard.

(2) An aggrieved person may appeal within thirty days to an appellate authority not below the rank of Deputy Apprenticeship Adviser. Delay may be condoned for sufficient cause. The appeal should be disposed of within sixty days. Unpaid penalties may be recovered as arrears of land revenue.

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
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Section 32 - Offences by companies | Apprentices Act | Finin2min

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[Attributes company offences to responsible persons, subject to statutory defences and consent/connivance rules.](#)

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Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

32. Offences by companies.—(1) If the person committing an offence under this Act is a company, every person who, at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to such punishment provided in this Act if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any negligence on the part of, any director, manager, secretary or other Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract

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- Identify actor, trigger, threshold and territorial authority.
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[Controls how proceedings for offences are initiated and taken cognizance of.](#)

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[Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.](#)

33. Cognizance of offences.—No court shall take cognizance of any offence under this Act or the rules made thereunder except on a complaint thereof in writing made by the Apprenticeship Adviser¹[or the officer of the rank of Deputy Apprenticeship Adviser and above] within six months from the date on which the offence is alleged to have been committed.

[Compliance consequence](#)

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
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34. Delegation of powers.—The appropriate Government may, by notification in the Official Gazette, direct that any power exercisable by it under this Act or the rules made thereunder shall, in relation to such matters and subject to such conditions, if any, as may be specified in the direction, be exercisable also—

(a) where the appropriate Government is the Central Government, by such officer or authority subordinate to the Central Government or by the State Government or by such officer or authority subordinate to the State Government, as may be specified in the notification; and

(b) where the appropriate Government is the State Government, by such officer or authority subordinate to the State Government as may be specified in the notification.

[Compliance consequence](#)

[Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.](#)

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
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Section 35 - Construction of references | Apprentices Act | Finin2min

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Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

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Statutory text extract

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

35. Construction of references.—(1) Any reference in this Act or in the rules made thereunder to the Apprenticeship Council shall, unless the context otherwise requires, mean in relation to apprenticeship training in a designated trade in an establishment in relation to which the Central Government is the appropriate Government, the Central Apprenticeship Council and in relation to apprenticeship training in a designated trade in an establishment in relation to which the State Government is the appropriate Government, the State Apprenticeship Council.

(2) Any reference in this Act or in the rules made thereunder to the Apprenticeship Adviser shall, unless the context otherwise requires,—

(a) mean in relation to apprenticeship training in a designated trade in an establishment in relation to which the Central Government is the appropriate Government, the Central Apprenticeship Adviser and in relation to apprenticeship training in a designated trade in an establishment in relation to which the State Government is the appropriate Government, the State Apprenticeship Adviser;

(b) be deemed to include²[an Additional, a Joint, a Regional, a Deputy or an Assistant Apprenticeship Adviser] performing the functions of the Apprenticeship Adviser assigned to him under sub-section (2) of section 27.

Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
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Section 36 - Protection of action taken in good faith | Apprentices Act | Finin2min

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[36. Protection of action taken in good faith.—No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act.](#)

[Compliance consequence](#)

[Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.](#)

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- Identify actor, trigger, threshold and territorial authority.
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Authorises the Central Government to make Apprenticeship Rules after consulting the Central Apprenticeship Council.

[2026 legal overlay:](#)

The Jan Vishwas (Amendment of Provisions) Act, 2026 omitted section 37(2) with effect from 22 June 2026.

Integration must not reproduce the omitted sub-section as current law.

Connected instrument: Rule-making power; 2026 omission of sub-section (2)

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Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

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Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

37. Power to make rules.—(1) The Central Government may, after consulting the Central Apprenticeship Council, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

[(1A) The powers to make rules under this section shall include the power to make such rules or any of them retrospectively from a date not earlier than the date on which this Act received the assent of the President, but no such retrospective effect shall be given to any such rule so as to prejudicially affect the interests of any person to whom such rule may be applicable.]

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

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[Finin2min practical reading](#)

[Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.](#)

[Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.](#)

[Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.](#)

[Preserve the contract, approvals, portal trail and training evidence as one auditable file.](#)

[Employer control and evidence pack](#)

[Executed/registered contract and portal acknowledgement](#)

[Training plan, attendance/work diary and supervisor records](#)

[Stipend bank/DBT evidence where relevant](#)

[Adviser approval, correspondence or order where the section requires it](#)

[Statutory text extract](#)

[Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.](#)

[38. \[Repeal.\]Rep. by the Repealing and Amending Act, 1964\(52 of 1964\), s. 2 and the First Schedule \(w.e.f. 29-12-1964\).](#)

[Compliance consequence](#)

[Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.](#)

[← Section 37](#)

[Section navigation](#)

[All Act sections](#)

[All Rules](#)

[Employer checklist](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 3A

Section 3A - Reservation for Scheduled Castes and Scheduled Tribes | Apprentices Act | Finin2min

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[Apprenticeship](#)

[Apprentices Act, 1961](#)

[Section 3A: Reservation for Scheduled Castes and Scheduled Tribes](#)

Section 3A of the Apprentices Act, 1961 explained with current 2025-26 amendments, employer controls, evidence and connected Rules.

[Law Hub L8](#)

[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[What section 3A does](#)

Requires reservation of designated-trade training places for Scheduled Castes and Scheduled Tribes.

Connected instrument: Rule 5 and Schedule IIA

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

[Employer control and evidence pack](#)

[Executed/registered contract and portal acknowledgement](#)

[Training plan, attendance/work diary and supervisor records](#)

[Stipend bank/DBT evidence where relevant](#)

[Adviser approval, correspondence or order where the section requires it](#)

[Statutory text extract](#)

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

[3A. Reservation of training places for the Scheduled Castes and the Scheduled Tribes in designated trades.—(1) In every designated trade, training places shall be reserved by the employer for the Scheduled Castes and the Scheduled Tribes 4[and where there is more than one designated trade in an establishment, such training places shall be reserved also on the basis of the total number of apprentices in all the designated trades in such establishment].

(2) The number of training places to be reserved for the Scheduled Castes and the Scheduled Tribes under sub-section (1) shall be such as may be prescribed, having regard to the population of the Scheduled Castes and the Scheduled Tribes in the State concerned.

Explanation.—In this section, the expressions “Scheduled Castes” and “Scheduled Tribes” shall have the meanings as in clauses (24) and (25) of article 366 of the Constitution.]

[Compliance consequence](#)

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract

termination/compensation consequences and any portal or scheme action.

[← Section 3](#)

[Section 3B →](#)

[Section navigation](#)

[All Act sections](#)

[All Rules](#)

[Employer checklist](#)

[Amendment tracker](#)

[Legacy full-text viewer](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 3B

Section 3B - Reservation for Other Backward Classes | Apprentices Act | Finin2min

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[Apprentices Act, 1961](#)

[Section 3B: Reservation for Other Backward Classes](#)

Section 3B of the Apprentices Act, 1961 explained with current 2025-26 amendments, employer controls, evidence and connected Rules.

[Law Hub L8](#)

[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[What section 3B does](#)

Requires reservation of designated-trade training places for Other Backward Classes.

Connected instrument: Rule 5

[Finin2min practical reading](#)

Identify the apprentice category, trade, establishment jurisdiction and applicable portal before applying the provision.

Separate statutory apprenticeship from internships, probation, traineeships and ordinary employment.

Do not treat scheme reimbursement as a substitute for the employer's underlying statutory obligations.

Preserve the contract, approvals, portal trail and training evidence as one auditable file.

Employer control and evidence pack

Executed/registered contract and portal acknowledgement

Training plan, attendance/work diary and supervisor records

Stipend bank/DBT evidence where relevant

Adviser approval, correspondence or order where the section requires it

Statutory text extract

Extracted from the bundled official/consolidated source. For sections amended in 2026, the current overlay above controls over older consolidated wording.

[3B. Reservation of training places for Other Backward Classes in designated trades.—(1) In every designated trade, training places shall be reserved by the employer for the Other Backward Classes and where there is more than one designated trade in an establishment, such training places shall be reserved also on the basis of the total number of apprentices in all the designated trades in such establishment.

(2) The number of training places to be reserved for the Other Backward Classes under sub-section

(1) shall be such as may be prescribed, having regard to the population of the Other Backward Classes in the State concerned.]

Compliance consequence

Failure should be tested against sections 30, 31 and 31A as in force from 22 June 2026, alongside contract termination/compensation consequences and any portal or scheme action.

[← Section 3A](#)

Section 4 →
Section navigation
All Act sections
All Rules
Employer checklist
Amendment tracker
Legacy full-text viewer

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
U.P. State Electricity Board v. Shiv Mohan Singh	An apprentice under the statute is primarily a trainee; employment claims depend on the Act, contract and actual facts.
Employees' State Insurance Corporation v. Tata Engineering	Statutory apprenticeship status and coverage questions must be resolved from the specific enactments and current definitions.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Apprentices Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - section-19?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - section-2?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - section-20?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - section-21?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - section-22?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - section-23?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - section-24?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - section-25?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 7 - NAPS/NATS and current scheme overlay

This chapter turns naps/nats and current scheme overlay into an operational control file. It covers Naps 2, Nats 2; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Employers, establishments, apprentices, basic-training providers and apprenticeship authorities must identify the apprentice category, trade, contract and portal route.	Main obligations / rights • Naps 2 • Nats 2
Key thresholds / timelines • Optional-trade durations ordinarily 6, 9 or 12 months;	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: treating apprentices as ordinary employees without testing the statutory contract and training framework.	Employee / worker remedy a registered training contract, prescribed stipend/training conditions and access to the apprenticeship authority for disputes. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for naps/nats and current scheme overlay, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 7 - NAPS/NATS and current scheme overlay

Apprentices Act and Rules | Statutory text/source record, practical procedure, controls, remedies and Q&A.

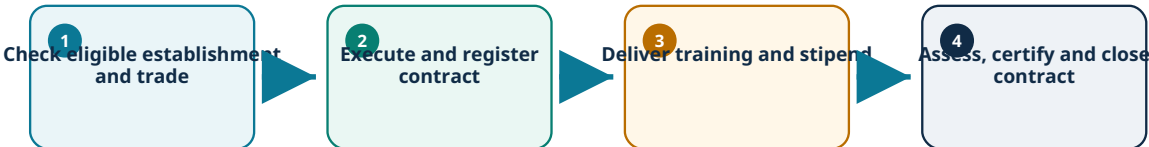
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 2

FININ2MIN LEGAL FLOW

Apprentices Act and Rules — NAPS/NATS and current scheme overlay

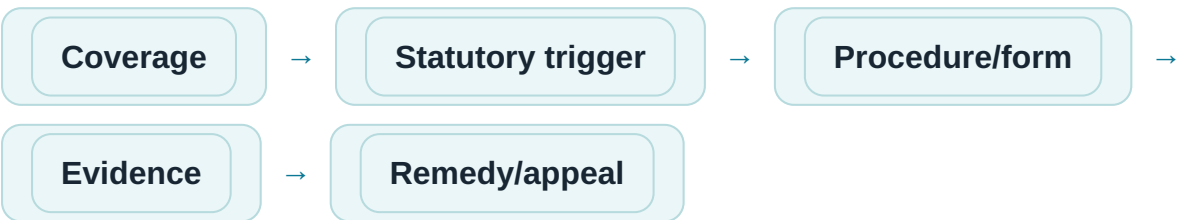


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Naps 2

NAPS-2 practical guide | Apprenticeship Hub | Finin2min

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[NAPS-2 practical guide](#)

[Partial stipend-support scheme for eligible apprentices and establishments.](#)

[Law Hub L8](#)

[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[25%](#)

[Government support is limited to 25% of stipend paid.](#)

[₹1,500](#)

[Maximum monthly support per eligible apprentice.](#)

[Minimum age 14; 18 for hazardous designated trades. The NAPS-2 support upper-age gate is 35 at registration.](#)

[Optional-trade durations ordinarily 6, 9 or 12 months; longer duration needs approval.](#)

[No basic-training cost reimbursement under NAPS-2.](#)

[Government departments and public-sector entities specified in the scheme do not receive NAPS-2 stipend support.](#)

[DBT goes to the apprentice's bank account; employer remains responsible for full legal compliance.](#)

[Evidence to retain](#)

[Keep source calculations, approvals, portal acknowledgements, contracts, bank/DBT proof, training records and adviser correspondence for the full retention period applicable to your establishment and scheme.](#)

[Guide navigation](#)

[Master hub](#)

[Act sections](#)

[Rules](#)

[Checklist](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Nats 2

NATS 2.0 practical guide | Apprenticeship Hub | Finin2min

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[NATS 2.0 practical guide](#)

[Portal and operating journey for graduate, diploma, vocational, sandwich and degree apprenticeship categories.](#)

[Law Hub L8](#)

[Data reviewed on 17 July 2026](#)

[India-first compliance](#)

[Use the NATS portal for the categories and institutions assigned to the Ministry of Education/Boards of Apprenticeship Training architecture.](#)

[Ensure Aadhaar, bank, qualification, institution and course data are consistent before contract creation.](#)

[Degree and sandwich arrangements may require tripartite employer-apprentice-institution participation under the 2025 Format-1.](#)

[Maintain quarterly training records and reports for specified categories.](#)

[Do not pay any intermediary for official NATS services; the official portal states the scheme is free.](#)

[Evidence to retain](#)

[Keep source calculations, approvals, portal acknowledgements, contracts, bank/DBT proof, training records and adviser correspondence for the full retention period applicable to your establishment and scheme.](#)

[Guide navigation](#)

[Master hub](#)

[Act sections](#)

[Rules](#)

[Checklist](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.

- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
U.P. State Electricity Board v. Shiv Mohan Singh	An apprentice under the statute is primarily a trainee; employment claims depend on the Act, contract and actual facts.
Employees' State Insurance Corporation v. Tata Engineering	

Decision	Current-use principle
	Statutory apprenticeship status and coverage questions must be resolved from the specific enactments and current definitions.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Apprentices Act and Rules, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - naps-2?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - nats-2?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 16 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 1 - EPF membership and contributions

This chapter turns epf membership and contributions into an operational control file. It covers Paragraph 01, Paragraph 02, Paragraph 03, Paragraph 04; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Covered establishments, members, excluded employees, employers, nominees and EPFO officers must identify membership, wage, contribution and claim status.

Main obligations / rights

- Paragraph 01
- Paragraph 02
- Paragraph 03
- Paragraph 04
- Paragraph 05

Key thresholds / timelines

- Timing and trigger Within 15 days after the close of each month.
- monthly event reporting within 15 days after month-end.

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: wrong membership/wage base, delayed remittance, excluded-employee treatment or incomplete ECR/records.

Employee / worker remedy

membership credit, contribution visibility, transfer/withdrawal and grievance/claim routes. Confirm authority, limitation and appeal route.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for epf membership and contributions, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026

Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 1 - EPF membership and contributions

EPF/EPS/EDLI Schemes | Statutory text/source record, practical procedure, controls, remedies and Q&A.

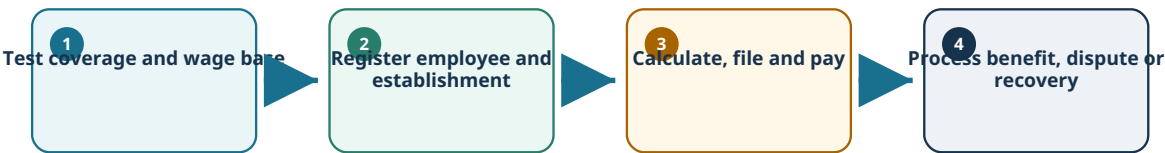
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 35

FININ2MIN LEGAL FLOW

EPF/EPS/EDLI Schemes — EPF membership and contributions

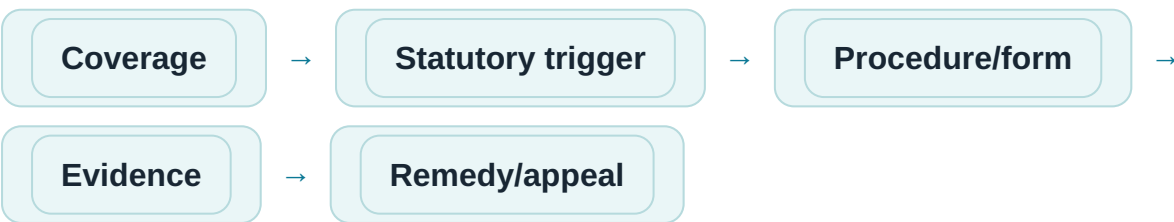


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Paragraph 01

Paragraph 1: Short title, commencement and application | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 1

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 1

Paragraph 1: Short title, commencement and application

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Preliminary and application

G.S.R. 526(E)

Scope and commencement

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Preliminary and application

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 1 is the canonical current-scheme provision for

Short title, commencement and application

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm the Gazette commencement date and the establishment coverage trigger

Confirm the Gazette commencement date and the establishment coverage trigger.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Apply the exclusions, exemption provisions and Code thresholds before calculating liability

Apply the exclusions, exemption provisions and Code thresholds before calculating liability.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Retain the source instrument and coverage memorandum in the legal register

Retain the source instrument and coverage memorandum in the legal register.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Short title, commencement and application”, rather than treating it as a generic EPFO process

Apply the control specifically to “Short title, commencement and application”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

coverage memorandum

establishment registration

employee population and threshold analysis

Gazette and commencement record

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Short title, commencement and application

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 2

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

Paragraph 2 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 02

Paragraph 2: Definitions | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 2

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 2

Paragraph 2: Definitions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Preliminary and application

G.S.R. 526(E)

Defined terms

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Preliminary and application

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 2 is the canonical current-scheme provision for

Definitions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Read the defined term together with the Code definition and any cross-referenced Scheme

Read the defined term together with the Code definition and any cross-referenced Scheme.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document classification decisions rather than relying on payroll labels

Document classification decisions rather than relying on payroll labels.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Re-test status after changes in nationality, establishment control, family status or exemption

Re-test status after changes in nationality, establishment control, family status or exemption.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Definitions”, rather than treating it as a generic EPFO process

Apply the control specifically to “Definitions”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

classification memorandum

employee master

contracts and organisation chart

nationality/SSA documents where relevant

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Definitions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 1

Related provision

Paragraph 3

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 1

Paragraph 3 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 03

Paragraph 3: Administrative and financial powers of Commissioner | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 3

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 3

Paragraph 3: Administrative and financial powers of Commissioner

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Preliminary and application

G.S.R. 526(E)

Administration and control

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Preliminary and application

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 3 is the canonical current-scheme provision for

Administrative and financial powers of Commissioner

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Administrative and financial powers of Commissioner”, rather than treating it as a generic EPFO process

Apply the control specifically to “Administrative and financial powers of Commissioner”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Administrative and financial powers of Commissioner

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 2

Related provision

Paragraph 4

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 2

Paragraph 4 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 04

Paragraph 4: Application of provisions of Employees' Provident Funds Scheme, 2026 | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 4

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 4

Paragraph 4: Application of provisions of Employees' Provident Funds Scheme, 2026

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Preliminary and application

G.S.R. 526(E)

Scope and commencement

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Preliminary and application

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 4 is the canonical current-scheme provision for

Application of provisions of Employees' Provident Funds Scheme, 2026

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm the Gazette commencement date and the establishment coverage trigger

Confirm the Gazette commencement date and the establishment coverage trigger.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Apply the exclusions, exemption provisions and Code thresholds before calculating liability

Apply the exclusions, exemption provisions and Code thresholds before calculating liability.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Retain the source instrument and coverage memorandum in the legal register

Retain the source instrument and coverage memorandum in the legal register.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Application of provisions of Employees’ Provident Funds Scheme, 2026”, rather than treating it as a generic EPFO process

Apply the control specifically to “Application of provisions of Employees’ Provident Funds Scheme, 2026”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

coverage memorandum

establishment registration

employee population and threshold analysis

Gazette and commencement record

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Application of provisions of Employees’ Provident Funds Scheme, 2026

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 3

Related provision

Paragraph 5

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 3

Paragraph 5 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 05

Paragraph 5: Contribution | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 5

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 5

Paragraph 5: Contribution

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Contribution and employer compliance

G.S.R. 526(E)

Contributions and default

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Contribution and employer compliance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 5 is the canonical current-scheme provision for

Contribution

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Creates employer-funded insurance contribution on Code-defined wages subject to the notified ceiling

Creates employer-funded insurance contribution on Code-defined wages subject to the notified ceiling.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: The contribution rate is notified by the Central Government after consultation and actuarial review

The contribution rate is notified by the Central Government after consultation and actuarial review.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Employees cannot be charged the employer's EDLI contribution

Employees cannot be charged the employer's EDLI contribution.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Payroll should separate EDLI contribution and administrative charge from EPF/EPS allocations

Payroll should separate EDLI contribution and administrative charge from EPF/EPS allocations.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15 and 16.

Timing and trigger

Monthly, using the current notified rate and ceiling.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Contribution

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 4

Related provision

Paragraph 6

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 4

Paragraph 6 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 06

Paragraph 6: Mode of payment of contribution | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 6

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 6

Paragraph 6: Mode of payment of contribution

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Contribution and employer compliance

G.S.R. 526(E)

Contributions and default

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Contribution and employer compliance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 6 is the canonical current-scheme provision for

Mode of payment of contribution

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Requires electronic payment of EDLI contribution and administrative charges

Requires electronic payment of EDLI contribution and administrative charges.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Employer is responsible for direct and contractor employees

Employer is responsible for direct and contractor employees.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Payment is due within fifteen days after close of each month

Payment is due within fifteen days after close of each month.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 16, 17, 127 and 128.

Timing and trigger

Within 15 days after the close of each month.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Mode of payment of contribution

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 5

Related provision

Paragraph 7

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 5

Paragraph 7 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 07

Paragraph 7: Recovery of damages for default in payment of contribution | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 7

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 7

Paragraph 7: Recovery of damages for default in payment of contribution

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Contribution and employer compliance

G.S.R. 526(E)

Contributions and default

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Contribution and employer compliance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 7 is the canonical current-scheme provision for

Recovery of damages for default in payment of contribution

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Fix the correct wage base, rate, ceiling and responsible employer

Fix the correct wage base, rate, ceiling and responsible employer.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Reconcile payroll, contractor data, return, challan and bank debit

Reconcile payroll, contractor data, return, challan and bank debit.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Calculate interest, damages and correction exposure separately

Calculate interest, damages and correction exposure separately.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Recovery of damages for default in payment of contribution”, rather than treating it as a generic EPFO process

Apply the control specifically to “Recovery of damages for default in payment of contribution”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Recovery of damages for default in payment of contribution

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 6

Related provision

Paragraph 8

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 6

Paragraph 8 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 08

Paragraph 8: Employer's contribution not to be deducted from wages of employee | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 8

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 8

Paragraph 8: Employer's contribution not to be deducted from wages of employee

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Contribution and employer compliance

G.S.R. 526(E)

Contributions and default

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Contribution and employer compliance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 8 is the canonical current-scheme provision for

Employer's contribution not to be deducted from wages of employee

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Fix the correct wage base, rate, ceiling and responsible employer

Fix the correct wage base, rate, ceiling and responsible employer.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Reconcile payroll, contractor data, return, challan and bank debit

Reconcile payroll, contractor data, return, challan and bank debit.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Calculate interest, damages and correction exposure separately

Calculate interest, damages and correction exposure separately.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Employer’s contribution not to be deducted from wages of employee”, rather than treating it as a generic EPFO process

Apply the control specifically to “Employer’s contribution not to be deducted from wages of employee”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Employer’s contribution not to be deducted from wages of employee

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 7

Related provision

Paragraph 9

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 7

Paragraph 9 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 09

Paragraph 9: Duty of employer | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 9

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 9

Paragraph 9: Duty of employer

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Contribution and employer compliance

G.S.R. 526(E)

Administration and control

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Contribution and employer compliance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 9 is the canonical current-scheme provision for

Duty of employer

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

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Paragraph-specific legal and control map

Control 1: Requires initial and monthly employee information and support for insurance claims

Requires initial and monthly employee information and support for insurance claims.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Employer must report entrants and exits and comply with Commissioner directions

Employer must report entrants and exits and comply with Commissioner directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Membership and nomination data should match the EPF Scheme records

Membership and nomination data should match the EPF Scheme records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 17 and 123.

Timing and trigger

Initial return within the specified commencement window; monthly event reporting within 15 days after month-end.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Duty of employer

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 8

Related provision

Paragraph 10

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 8

Paragraph 10 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 10

Paragraph 10: Inspection of records and registers | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 10

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 10

Paragraph 10: Inspection of records and registers

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Contribution and employer compliance

G.S.R. 526(E)

Returns and records

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Contribution and employer compliance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 10 is the canonical current-scheme provision for

Inspection of records and registers

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the event, filing owner, data source, form and portal

Identify the event, filing owner, data source, form and portal.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Use maker-checker validation and preserve acknowledgement

Use maker-checker validation and preserve acknowledgement.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Maintain records in inspection-ready form and retain correction history

Maintain records in inspection-ready form and retain correction history.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Inspection of records and registers”, rather than treating it as a generic EPFO process

Apply the control specifically to “Inspection of records and registers”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

prescribed form or electronic return

maker-checker evidence

portal acknowledgement

correction log

retention register

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Inspection of records and registers

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 9

Related provision

Paragraph 11

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 9

Paragraph 11 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 11

Paragraph 11: Administration Account | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 11

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 11

Paragraph 11: Administration Account

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Deposit-Linked Insurance Scheme, 2026.

Fund accounts and governance

G.S.R. 526(E)

Fund and accounting

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Fund accounts and governance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 11 is the canonical current-scheme provision for

Administration Account

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social
Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done
or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Administration Account”, rather than treating it as a generic EPFO process

Apply the control specifically to “Administration Account”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Administration Account

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 10

Related provision

Paragraph 12

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 10

Paragraph 12 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 12

Paragraph 12: Deposit-Linked Insurance Fund Account | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 12

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 12

Paragraph 12: Deposit-Linked Insurance Fund Account

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Fund accounts and governance

G.S.R. 526(E)

Fund and accounting

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Fund accounts and governance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 12 is the canonical current-scheme provision for

Deposit-Linked Insurance Fund Account

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Deposit-Linked Insurance Fund Account”, rather than treating it as a generic EPFO process

Apply the control specifically to “Deposit-Linked Insurance Fund Account”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Deposit-Linked Insurance Fund Account

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 11

Related provision

Paragraph 13

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 11

Paragraph 13 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Employees' Provident Funds Scheme, 2026: all paragraphs

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.

- Retain the official instrument and event-date evidence.

Paragraph 01

Paragraph 1: Short title, commencement and application | Employees' Provident Funds Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 1

Employees' Provident Funds Scheme, 2026 · Paragraph 1

Paragraph 1: Short title, commencement and application

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter I — Preliminary

G.S.R. 525(E)

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Source review

2026-07-17

What this paragraph regulates

Paragraph 1 is the canonical current-scheme provision for

Short title, commencement and application

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Names the scheme and anchors commencement to Gazette publication

Names the scheme and anchors commencement to Gazette publication.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Applies subject to Code sections 20, 21 and 143

Applies subject to Code sections 20, 21 and 143.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Covers establishments to which Chapter III applies and specified government-controlled establishments whose employees lack equivalent contributory protection

Covers establishments to which Chapter III applies and specified government-controlled establishments whose employees lack equivalent contributory protection.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 20, 21 and 143.

Timing and trigger

Effective from Gazette publication; coverage testing is event-driven when establishment or employee status changes.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

coverage memorandum

establishment registration

employee population and threshold analysis

Gazette and commencement record

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Short title, commencement and application

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 2

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

Paragraph 2 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 02

Paragraph 2: Definitions | Employees' Provident Funds Scheme, 2026 | Finin2min

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EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 2

Employees' Provident Funds Scheme, 2026 · Paragraph 2

Paragraph 2: Definitions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter I — Preliminary

G.S.R. 525(E)

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Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 2 is the canonical current-scheme provision for

Definitions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Defines authorised signatory, board of trustees, excluded employee, exempted establishment, international worker, member, principal employer, trustee and UAN

Defines authorised signatory, board of trustees, excluded employee, exempted establishment, international worker, member, principal employer, trustee and UAN.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Excluded-employee status is tested when the employee would otherwise enter membership; later wage growth does not by itself erase existing membership

Excluded-employee status is tested when the employee would otherwise enter membership; later wage growth does not by itself erase existing membership.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: International-worker analysis requires nationality, passport, social-security agreement and detached-worker evidence

International-worker analysis requires nationality, passport, social-security agreement and detached-worker evidence.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Principal-employer control extends to contract labour and ultimate-control situations

Principal-employer control extends to contract labour and ultimate-control situations.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 2, 14, 15, 20, 21 and 143.

Timing and trigger

Definitions apply throughout; classification should be documented at onboarding and whenever status changes.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

classification memorandum

employee master

contracts and organisation chart

nationality/SSA documents where relevant

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Definitions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 1

Related provision

Paragraph 3

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 1

Paragraph 3 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 03

Paragraph 3: Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 3

Employees' Provident Funds Scheme, 2026 · Paragraph 3

Paragraph 3: Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter II — Officers of the Central Board

G.S.R. 525(E)

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G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 3 is the canonical current-scheme provision for

Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer”, rather than treating it as a generic EPFO process

Apply the control specifically to “Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 2

Related provision

Paragraph 4

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 2

Paragraph 4 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 04

Paragraph 4: Regional and local offices | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 4

Employees' Provident Funds Scheme, 2026 · Paragraph 4

Paragraph 4: Regional and local offices

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter II — Officers of the Central Board

G.S.R. 525(E)

Administration and control

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G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 4 is the canonical current-scheme provision for

Regional and local offices

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Regional and local offices”, rather than treating it as a generic EPFO process

Apply the control specifically to “Regional and local offices”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Regional and local offices

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 3

Related provision

Paragraph 5

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 3

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 05

Paragraph 5: Appointment of officers and employees of Central Board | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 5

Employees' Provident Funds Scheme, 2026 · Paragraph 5

Paragraph 5: Appointment of officers and employees of Central Board

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter II — Officers of the Central Board

G.S.R. 525(E)

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Employees' Provident Funds Scheme, 2026

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G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 5 is the canonical current-scheme provision for

Appointment of officers and employees of Central Board

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Appointment of officers and employees of Central Board”, rather than treating it as a generic EPFO process

Apply the control specifically to “Appointment of officers and employees of Central Board”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Appointment of officers and employees of Central Board

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 4

Related provision

Paragraph 6

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 4

Paragraph 6 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 06

Paragraph 6: Information to Central Board regarding appointments | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 6

Employees' Provident Funds Scheme, 2026 · Paragraph 6

Paragraph 6: Information to Central Board regarding appointments

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter II — Officers of the Central Board

G.S.R. 525(E)

Administration and control

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter II — Officers of the Central Board

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 6 is the canonical current-scheme provision for

Information to Central Board regarding appointments

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Information to Central Board regarding appointments”, rather than treating it as a generic EPFO process

Apply the control specifically to “Information to Central Board regarding appointments”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Information to Central Board regarding appointments

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 5

Related provision

Paragraph 7

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 5

Paragraph 7 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 07

Paragraph 7: Administrative and financial powers of Commissioner | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 7

Employees' Provident Funds Scheme, 2026 · Paragraph 7

Paragraph 7: Administrative and financial powers of Commissioner

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter II — Officers of the Central Board

G.S.R. 525(E)

Administration and control

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter II — Officers of the Central Board

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 7 is the canonical current-scheme provision for

Administrative and financial powers of Commissioner

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Administrative and financial powers of Commissioner”, rather than treating it as a generic EPFO process

Apply the control specifically to “Administrative and financial powers of Commissioner”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Administrative and financial powers of Commissioner

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 6

Related provision

Paragraph 8

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 6

Paragraph 8 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 08

Paragraph 8: Staff Provident Fund and other benefits | Employees' Provident Funds Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 8

Employees' Provident Funds Scheme, 2026 · Paragraph 8

Paragraph 8: Staff Provident Fund and other benefits

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter II — Officers of the Central Board

G.S.R. 525(E)

Fund and accounting

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter II — Officers of the Central Board

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 8 is the canonical current-scheme provision for

Staff Provident Fund and other benefits

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Staff Provident Fund and other benefits”, rather than treating it as a generic EPFO process

Apply the control specifically to “Staff Provident Fund and other benefits”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Staff Provident Fund and other benefits

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 7

Related provision

Paragraph 9

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 7

Paragraph 9 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 09

Paragraph 9: Membership of the fund | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 9

Employees' Provident Funds Scheme, 2026 · Paragraph 9

Paragraph 9: Membership of the fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter III — Membership

G.S.R. 525(E)

Membership and service

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter III — Membership

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 9 is the canonical current-scheme provision for

Membership of the fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Carries forward persons who were members or required to be members under the superseded scheme

Carries forward persons who were members or required to be members under the superseded scheme.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Requires eligible employees to join from the later of scheme application or employment

Requires eligible employees to join from the later of scheme application or employment.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Permits joint employer-employee request for membership or contribution above the statutory wage ceiling, subject to administrative charges and full compliance

Permits joint employer-employee request for membership or contribution above the statutory wage ceiling, subject to administrative charges and full compliance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Contains special rules for international workers and social-security-agreement cases

Contains special rules for international workers and social-security-agreement cases.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 17, 20 and 21.

Timing and trigger

Membership attaches from the statutory trigger; delayed enrolment does not postpone contribution liability.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

UAN/member ID

date of joining and exit

monthly contribution ledger

transfer and service history

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Membership of the fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 8

Related provision

Paragraph 10

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 8

Paragraph 10 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 10

Paragraph 10: Retention of membership | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 10

Employees' Provident Funds Scheme, 2026 · Paragraph 10

Paragraph 10: Retention of membership

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter III — Membership

G.S.R. 525(E)

Membership and service

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter III — Membership

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 10 is the canonical current-scheme provision for

Retention of membership

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify entry date, carried-forward membership and excluded status

Identify entry date, carried-forward membership and excluded status.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Reconcile service with monthly contribution history and transfer records

Reconcile service with monthly contribution history and transfer records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Resolve gaps before benefit or withdrawal processing

Resolve gaps before benefit or withdrawal processing.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Retention of membership”, rather than treating it as a generic EPFO process

Apply the control specifically to “Retention of membership”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

UAN/member ID

date of joining and exit

monthly contribution ledger

transfer and service history

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Retention of membership

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 9

Related provision

Paragraph 11

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 9

Paragraph 11 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 11

Paragraph 11: Resolution of questions about membership | Employees' Provident Funds Scheme, 2026 |

Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 11

Employees' Provident Funds Scheme, 2026 · Paragraph 11

Paragraph 11: Resolution of questions about membership

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter III — Membership

G.S.R. 525(E)

Membership and service

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter III — Membership

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 11 is the canonical current-scheme provision for

Resolution of questions about membership

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify entry date, carried-forward membership and excluded status

Identify entry date, carried-forward membership and excluded status.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Reconcile service with monthly contribution history and transfer records

Reconcile service with monthly contribution history and transfer records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Resolve gaps before benefit or withdrawal processing

Resolve gaps before benefit or withdrawal processing.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Resolution of questions about membership”, rather than treating it as a generic EPFO process

Apply the control specifically to “Resolution of questions about membership”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

UAN/member ID

date of joining and exit

monthly contribution ledger

transfer and service history

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Resolution of questions about membership

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 10

Related provision

Paragraph 12

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 10

Paragraph 12 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 12

Paragraph 12: Exemption of employee or class of employees | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 12

Employees' Provident Funds Scheme, 2026 · Paragraph 12

Paragraph 12: Exemption of employee or class of employees

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter IV — Exemption and transition

G.S.R. 525(E)

Exemption and trust governance

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter IV — Exemption and transition

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 12 is the canonical current-scheme provision for

Exemption of employee or class of employees

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm statutory power and whether benefits are at least as favourable

Confirm statutory power and whether benefits are at least as favourable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Maintain approval, trust deed/policy, investment, returns and inspection records

Maintain approval, trust deed/policy, investment, returns and inspection records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track conditions, renewal and cancellation risk

Track conditions, renewal and cancellation risk.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Exemption of employee or class of employees”, rather than treating it as a generic EPFO process

Apply the control specifically to “Exemption of employee or class of employees”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Exemption of employee or class of employees

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 11

Related provision

Paragraph 13

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 11

Paragraph 13 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 13

Paragraph 13: Terms and conditions after exemption | Employees' Provident Funds Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 13

Employees' Provident Funds Scheme, 2026 · Paragraph 13

Paragraph 13: Terms and conditions after exemption

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter IV — Exemption and transition

G.S.R. 525(E)

Exemption and trust governance

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter IV — Exemption and transition

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 13 is the canonical current-scheme provision for

Terms and conditions after exemption

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm statutory power and whether benefits are at least as favourable

Confirm statutory power and whether benefits are at least as favourable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Maintain approval, trust deed/policy, investment, returns and inspection records

Maintain approval, trust deed/policy, investment, returns and inspection records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track conditions, renewal and cancellation risk

Track conditions, renewal and cancellation risk.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Terms and conditions after exemption”, rather than treating it as a generic EPFO process

Apply the control specifically to “Terms and conditions after exemption”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Terms and conditions after exemption

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 12

Related provision

Paragraph 14

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 12

Paragraph 14 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 14

Paragraph 14: Composition of board of trustees | Employees' Provident Funds Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 14

Employees' Provident Funds Scheme, 2026 · Paragraph 14

Paragraph 14: Composition of board of trustees

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter IV — Exemption and transition

G.S.R. 525(E)

Exemption and trust governance

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter IV — Exemption and transition

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 14 is the canonical current-scheme provision for

Composition of board of trustees

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm statutory power and whether benefits are at least as favourable

Confirm statutory power and whether benefits are at least as favourable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Maintain approval, trust deed/policy, investment, returns and inspection records

Maintain approval, trust deed/policy, investment, returns and inspection records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track conditions, renewal and cancellation risk

Track conditions, renewal and cancellation risk.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Composition of board of trustees”, rather than treating it as a generic EPFO process

Apply the control specifically to “Composition of board of trustees”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Composition of board of trustees

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 13

Related provision

Paragraph 15

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 13

Paragraph 15 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 15

Paragraph 15: Extension of exemption | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 15

Employees' Provident Funds Scheme, 2026 · Paragraph 15

Paragraph 15: Extension of exemption

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter IV — Exemption and transition

G.S.R. 525(E)

Exemption and trust governance

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter IV — Exemption and transition

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 15 is the canonical current-scheme provision for

Extension of exemption

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm statutory power and whether benefits are at least as favourable

Confirm statutory power and whether benefits are at least as favourable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Maintain approval, trust deed/policy, investment, returns and inspection records

Maintain approval, trust deed/policy, investment, returns and inspection records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track conditions, renewal and cancellation risk

Track conditions, renewal and cancellation risk.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Extension of exemption”, rather than treating it as a generic EPFO process

Apply the control specifically to “Extension of exemption”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Extension of exemption

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 14

Related provision

Paragraph 16

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 14

Paragraph 16 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 16

Paragraph 16: Cessation and surrender of exemption | Employees' Provident Funds Scheme, 2026 | Finin2min Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 16

Employees' Provident Funds Scheme, 2026 · Paragraph 16

Paragraph 16: Cessation and surrender of exemption

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter IV — Exemption and transition

G.S.R. 525(E)

Exemption and trust governance

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter IV — Exemption and transition

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 16 is the canonical current-scheme provision for

Cessation and surrender of exemption

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm statutory power and whether benefits are at least as favourable

Confirm statutory power and whether benefits are at least as favourable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Maintain approval, trust deed/policy, investment, returns and inspection records

Maintain approval, trust deed/policy, investment, returns and inspection records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track conditions, renewal and cancellation risk

Track conditions, renewal and cancellation risk.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Cessation and surrender of exemption”, rather than treating it as a generic EPFO process

Apply the control specifically to “Cessation and surrender of exemption”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Cessation and surrender of exemption

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 15

Related provision

Paragraph 17

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 15

Paragraph 17 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 17

Paragraph 17: Transfer of accumulation from existing provident fund | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 17

Employees' Provident Funds Scheme, 2026 · Paragraph 17

Paragraph 17: Transfer of accumulation from existing provident fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter IV — Exemption and transition

G.S.R. 525(E)

Fund and accounting

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter IV — Exemption and transition

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 17 is the canonical current-scheme provision for

Transfer of accumulation from existing provident fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Transfer of accumulation from existing provident fund”, rather than treating it as a generic EPFO process

Apply the control specifically to “Transfer of accumulation from existing provident fund”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Transfer of accumulation from existing provident fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 16

Related provision

Paragraph 18

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 16

Paragraph 18 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 18

Paragraph 18: Contributions | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 18

Employees' Provident Funds Scheme, 2026 · Paragraph 18

Paragraph 18: Contributions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter V — Contributions and charges

G.S.R. 525(E)

Contributions and default

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter V — Contributions and charges

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 18 is the canonical current-scheme provision for

Contributions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separates employee and employer statutory contributions and requires calculation on Code-defined wages subject to the notified ceiling

Separates employee and employer statutory contributions and requires calculation on Code-defined wages subject to the notified ceiling.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Preserves the general 12% contribution architecture, with 10% only for classes notified by the Central Government

Preserves the general 12% contribution architecture, with 10% only for classes notified by the Central Government.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Requires payroll to distinguish statutory contribution, voluntary contribution and pension diversion
Requires payroll to distinguish statutory contribution, voluntary contribution and pension diversion.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Rounding and wage-component treatment must follow the Scheme and Code definition of wages
Rounding and wage-component treatment must follow the Scheme and Code definition of wages.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 16 and 17.

Timing and trigger

Calculate for each wage month and reconcile with the monthly electronic return.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Contributions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 17

Related provision

Paragraph 19

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 17

Paragraph 19 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 19

Paragraph 19: Additional voluntary contributions | Employees' Provident Funds Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 19

Employees' Provident Funds Scheme, 2026 · Paragraph 19

Paragraph 19: Additional voluntary contributions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Provident Funds Scheme, 2026.

Chapter V — Contributions and charges

G.S.R. 525(E)

Contributions and default

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter V — Contributions and charges

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 19 is the canonical current-scheme provision for

Additional voluntary contributions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Allows a member to contribute beyond the compulsory share by written or electronic election

Allows a member to contribute beyond the compulsory share by written or electronic election.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: The employer is not automatically required to match the member's additional voluntary amount

The employer is not automatically required to match the member's additional voluntary amount.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Payroll must retain election, effective month, change or withdrawal instruction and contribution reconciliation

Payroll must retain election, effective month, change or withdrawal instruction and contribution reconciliation.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 16 and 17.

Timing and trigger

Apply from the accepted election period; do not backdate without a legally supported correction.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Additional voluntary contributions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 18

Related provision

Paragraph 20

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 18

Paragraph 20 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 20

Paragraph 20: Responsibility for payment of contribution | Employees' Provident Funds Scheme, 2026 |
Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 20

Employees' Provident Funds Scheme, 2026 · Paragraph 20

Paragraph 20: Responsibility for payment of contribution

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Provident Funds Scheme, 2026.

Chapter V — Contributions and charges

G.S.R. 525(E)

Contributions and default

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter V — Contributions and charges

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 20 is the canonical current-scheme provision for

Responsibility for payment of contribution

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before
supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Places primary responsibility on the employer for direct employees and employees engaged through
contractors

Places primary responsibility on the employer for direct employees and employees engaged through contractors.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Requires principal-employer control over contractor wage and contribution data

Requires principal-employer control over contractor wage and contribution data.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Contribution liability is not displaced by a commercial indemnity in the service contract

Contribution liability is not displaced by a commercial indemnity in the service contract.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Monthly reconciliation should match employee master, wage register, contractor bill and electronic return

Monthly reconciliation should match employee master, wage register, contractor bill and electronic return.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 17, 123, 125 and 129.

Timing and trigger

Monthly, before statutory remittance and contractor-payment release.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Responsibility for payment of contribution

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 19

Related provision

Paragraph 21

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 19

Paragraph 21 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 21

Paragraph 21: Employer's share not to be deducted from members | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 21

Employees' Provident Funds Scheme, 2026 · Paragraph 21

Paragraph 21: Employer's share not to be deducted from members

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter V — Contributions and charges

G.S.R. 525(E)

Administration and control

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter V — Contributions and charges

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 21 is the canonical current-scheme provision for

Employer's share not to be deducted from members

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Employer’s share not to be deducted from members”, rather than treating it as a generic EPFO process

Apply the control specifically to “Employer’s share not to be deducted from members”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Employer’s share not to be deducted from members

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 20

Related provision

Paragraph 22

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 20

Paragraph 22 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 22

Paragraph 22: Recovery of member's share of contributions | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 22

Employees' Provident Funds Scheme, 2026 · Paragraph 22

Paragraph 22: Recovery of member's share of contributions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter V — Contributions and charges

G.S.R. 525(E)

Contributions and default

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter V — Contributions and charges

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 22 is the canonical current-scheme provision for

Recovery of member's share of contributions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Fix the correct wage base, rate, ceiling and responsible employer

Fix the correct wage base, rate, ceiling and responsible employer.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Reconcile payroll, contractor data, return, challan and bank debit

Reconcile payroll, contractor data, return, challan and bank debit.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Calculate interest, damages and correction exposure separately

Calculate interest, damages and correction exposure separately.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Recovery of member’s share of contributions”, rather than treating it as a generic EPFO process

Apply the control specifically to “Recovery of member’s share of contributions”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Recovery of member’s share of contributions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 21

Related provision

Paragraph 23

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 21

Paragraph 23 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
RPFC v. Hooghly Mills	Coverage and dues adjudication require evidence-based statutory determination.
Bridge and Roof Co. v. Union of India	Basic-wage exclusions cannot be used mechanically; universality and ordinary-payment tests remain relevant subject to the 2026 Scheme and Code.
Organo Chemical Industries v. Union of India	Interest, damages and penal consequences perform different functions and should be separately recorded.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of EPF/EPS/EDLI Schemes, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - paragraph-01?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - paragraph-02?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - paragraph-03?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - paragraph-04?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - paragraph-05?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - paragraph-06?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - paragraph-07?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - paragraph-08?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 2 - EPF administration, records and claims

This chapter turns epf administration, records and claims into an operational control file. It covers Paragraph 01, Paragraph 02, Paragraph 03, Paragraph 04; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Covered establishments, members, excluded employees, employers, nominees and EPFO officers must identify membership, wage, contribution and claim status.	Main obligations / rights • Paragraph 01 • Paragraph 02 • Paragraph 03 • Paragraph 04 • Paragraph 05
Key thresholds / timelines • Timing and trigger Within 15 days of the close of each month.	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: wrong membership/wage base, delayed remittance, excluded-employee treatment or incomplete ECR/records.	Employee / worker remedy membership credit, contribution visibility, transfer/withdrawal and grievance/claim routes. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for epf administration, records and claims, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 2 - EPF administration, records and claims

EPF/EPS/EDLI Schemes | Statutory text/source record, practical procedure, controls, remedies and Q&A.

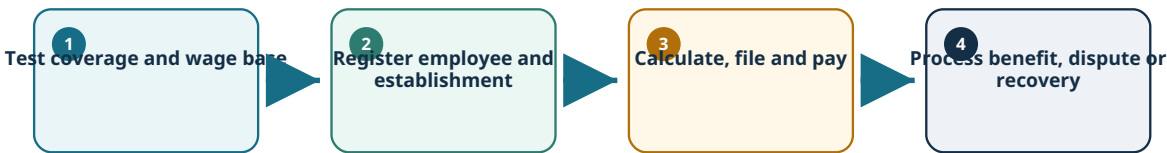
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 35

FININ2MIN LEGAL FLOW

EPF/EPS/EDLI Schemes — EPF administration, records and claims

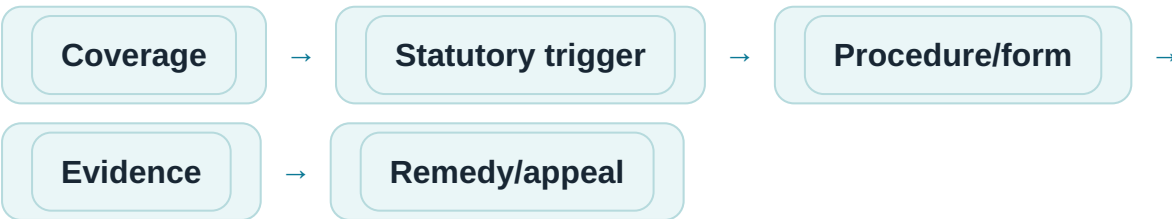


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Index

Paragraph index | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

› EPFO Schemes › Paragraphs

Paragraph index

Employees' Provident Funds Scheme, 2026: all paragraphs

Searchable paragraph list; each page owns one current legal topic.

60 paragraphs

No duplicate canonicals

Paragraph 1

Short title, commencement and application

Paragraph 2

Definitions

Paragraph 3

Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer

Paragraph 4

Regional and local offices

Paragraph 5

Appointment of officers and employees of Central Board

Paragraph 6

Information to Central Board regarding appointments

Paragraph 7

Administrative and financial powers of Commissioner

Paragraph 8

Staff Provident Fund and other benefits

Paragraph 9

Membership of the fund

Paragraph 10

Retention of membership

Paragraph 11

Resolution of questions about membership

Paragraph 12

Exemption of employee or class of employees

Paragraph 13

Terms and conditions after exemption

Paragraph 14

Composition of board of trustees

Paragraph 15

Extension of exemption

Paragraph 16

Cessation and surrender of exemption

Paragraph 17

Transfer of accumulation from existing provident fund

Paragraph 18

Contributions

Paragraph 19

Additional voluntary contributions

Paragraph 20

Responsibility for payment of contribution

Paragraph 21

Employer's share not to be deducted from members

Paragraph 22

Recovery of member's share of contributions

Paragraph 23

Levy and recovery of damages for default

Paragraph 24

Duties of employers

Paragraph 25

Duties of employee

Paragraph 26

Employer to furnish particulars of ownership and authorised signatories

Paragraph 27

Duties of principal employer and contractor

Paragraph 28

Payment of contributions etc.

Paragraph 29

Fixation of administrative charges or other fee

Paragraph 30

Annual statement of member's account and e-Pass Book

Paragraph 31

Current Account

Paragraph 32

Administration Account

Paragraph 33

Provident Fund Account

Paragraph 34

Interest Account

Paragraph 35

Investment of moneys belonging to Employees' Provident Fund

Paragraph 36

Disposal of the fund

Paragraph 37

Expenses of administration

Paragraph 38

Form and manner of maintenance of accounts

Paragraph 39

Audit

Paragraph 40

Budget

Paragraph 41

Accounts of members

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Interest

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Transfer of membership

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Nomination
Paragraph 45
Financing of existing members' Life Insurance Policy
Paragraph 46
Partial withdrawals from Fund
Paragraph 47
Computation of period of membership
Paragraph 48
Payment of partial withdrawal
Paragraph 49
Circumstances in which accumulations in Fund are payable to member
Paragraph 50
Accumulations of deceased member to whom payable
Paragraph 51
Payment of accumulations of funds of International Workers
Paragraph 52
Payment to person charged with offence of murder
Paragraph 53
Payment of Provident Fund
Paragraph 54
Filing of claims
Paragraph 55
Inoperative Account
Paragraph 56
Annual report of Board
Paragraph 57
Conduct of business of Central Board
Paragraph 58
Misuse of benefits
Paragraph 59
Writing off losses
Paragraph 60
Special provisions

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.

- Retain the official instrument and event-date evidence.

Paragraph 01

Paragraph 1: Short title, commencement and application | Employees' Provident Funds Scheme, 2026 | Finin2min Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 1

Employees' Provident Funds Scheme, 2026 · Paragraph 1

Paragraph 1: Short title, commencement and application

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter I — Preliminary

G.S.R. 525(E)

Scope and commencement

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter I — Preliminary

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 1 is the canonical current-scheme provision for

Short title, commencement and application

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Names the scheme and anchors commencement to Gazette publication

Names the scheme and anchors commencement to Gazette publication.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Applies subject to Code sections 20, 21 and 143

Applies subject to Code sections 20, 21 and 143.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Covers establishments to which Chapter III applies and specified government-controlled establishments whose employees lack equivalent contributory protection

Covers establishments to which Chapter III applies and specified government-controlled establishments whose employees lack equivalent contributory protection.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 20, 21 and 143.

Timing and trigger

Effective from Gazette publication; coverage testing is event-driven when establishment or employee status changes.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

coverage memorandum

establishment registration

employee population and threshold analysis

Gazette and commencement record

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Short title, commencement and application

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 2

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

Paragraph 2 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 02

Paragraph 2: Definitions | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 2

Employees' Provident Funds Scheme, 2026 · Paragraph 2

Paragraph 2: Definitions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter I — Preliminary

G.S.R. 525(E)

Defined terms

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter I — Preliminary

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 2 is the canonical current-scheme provision for

Definitions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Defines authorised signatory, board of trustees, excluded employee, exempted establishment, international worker, member, principal employer, trustee and UAN

Defines authorised signatory, board of trustees, excluded employee, exempted establishment, international worker, member, principal employer, trustee and UAN.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Excluded-employee status is tested when the employee would otherwise enter membership; later wage growth does not by itself erase existing membership

Excluded-employee status is tested when the employee would otherwise enter membership; later wage growth does not by itself erase existing membership.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: International-worker analysis requires nationality, passport, social-security agreement and detached-worker evidence

International-worker analysis requires nationality, passport, social-security agreement and detached-worker evidence.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Principal-employer control extends to contract labour and ultimate-control situations

Principal-employer control extends to contract labour and ultimate-control situations.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 2, 14, 15, 20, 21 and 143.

Timing and trigger

Definitions apply throughout; classification should be documented at onboarding and whenever status changes.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

classification memorandum

employee master

contracts and organisation chart

nationality/SSA documents where relevant

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Definitions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 1

Related provision

Paragraph 3

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 1

Paragraph 3 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 03

Paragraph 3: Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 3

Employees' Provident Funds Scheme, 2026 · Paragraph 3

Paragraph 3: Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer
Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter II — Officers of the Central Board

G.S.R. 525(E)

Fund and accounting

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter II — Officers of the Central Board

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 3 is the canonical current-scheme provision for

Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer”, rather than treating it as a generic EPFO process

Apply the control specifically to “Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Central Provident Fund Commissioner and Financial Adviser and Chief Accounts Officer

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 2

Related provision

Paragraph 4

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 2

Paragraph 4 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 04

Paragraph 4: Regional and local offices | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 4

Employees' Provident Funds Scheme, 2026 · Paragraph 4

Paragraph 4: Regional and local offices

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter II — Officers of the Central Board

G.S.R. 525(E)

Administration and control

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter II — Officers of the Central Board

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 4 is the canonical current-scheme provision for

Regional and local offices

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Regional and local offices”, rather than treating it as a generic EPFO process

Apply the control specifically to “Regional and local offices”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Regional and local offices

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 3

Related provision

Paragraph 5

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 3

Paragraph 5 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 05

Paragraph 5: Appointment of officers and employees of Central Board | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 5

Employees' Provident Funds Scheme, 2026 · Paragraph 5

Paragraph 5: Appointment of officers and employees of Central Board

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter II — Officers of the Central Board

G.S.R. 525(E)

Administration and control

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter II — Officers of the Central Board

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 5 is the canonical current-scheme provision for

Appointment of officers and employees of Central Board

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Appointment of officers and employees of Central Board”, rather than treating it as a generic EPFO process

Apply the control specifically to “Appointment of officers and employees of Central Board”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Appointment of officers and employees of Central Board

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 4

Related provision

Paragraph 6

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 4

Paragraph 6 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 06

Paragraph 6: Information to Central Board regarding appointments | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 6

Employees' Provident Funds Scheme, 2026 · Paragraph 6

Paragraph 6: Information to Central Board regarding appointments

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter II — Officers of the Central Board

G.S.R. 525(E)

Administration and control

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter II — Officers of the Central Board

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 6 is the canonical current-scheme provision for

Information to Central Board regarding appointments

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Information to Central Board regarding appointments”, rather than treating it as a generic EPFO process

Apply the control specifically to “Information to Central Board regarding appointments”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Information to Central Board regarding appointments

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 5

Related provision

Paragraph 7

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 5

Paragraph 7 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 07

Paragraph 7: Administrative and financial powers of Commissioner | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 7

Employees' Provident Funds Scheme, 2026 · Paragraph 7

Paragraph 7: Administrative and financial powers of Commissioner

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter II — Officers of the Central Board

G.S.R. 525(E)

Administration and control

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter II — Officers of the Central Board

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 7 is the canonical current-scheme provision for

Administrative and financial powers of Commissioner

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Administrative and financial powers of Commissioner”, rather than treating it as a generic EPFO process

Apply the control specifically to “Administrative and financial powers of Commissioner”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Administrative and financial powers of Commissioner

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 6

Related provision

Paragraph 8

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 6

Paragraph 8 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 08

Paragraph 8: Staff Provident Fund and other benefits | Employees' Provident Funds Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 8

Employees' Provident Funds Scheme, 2026 · Paragraph 8

Paragraph 8: Staff Provident Fund and other benefits

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter II — Officers of the Central Board

G.S.R. 525(E)

Fund and accounting

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter II — Officers of the Central Board

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 8 is the canonical current-scheme provision for

Staff Provident Fund and other benefits

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Staff Provident Fund and other benefits”, rather than treating it as a generic EPFO process

Apply the control specifically to “Staff Provident Fund and other benefits”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Staff Provident Fund and other benefits

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 7

Related provision

Paragraph 9

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 7

Paragraph 9 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 09

Paragraph 9: Membership of the fund | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 9

Employees' Provident Funds Scheme, 2026 · Paragraph 9

Paragraph 9: Membership of the fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter III — Membership

G.S.R. 525(E)

Membership and service

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter III — Membership

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 9 is the canonical current-scheme provision for

Membership of the fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Carries forward persons who were members or required to be members under the superseded scheme

Carries forward persons who were members or required to be members under the superseded scheme.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Requires eligible employees to join from the later of scheme application or employment

Requires eligible employees to join from the later of scheme application or employment.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Permits joint employer-employee request for membership or contribution above the statutory wage ceiling, subject to administrative charges and full compliance

Permits joint employer-employee request for membership or contribution above the statutory wage ceiling, subject to administrative charges and full compliance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Contains special rules for international workers and social-security-agreement cases

Contains special rules for international workers and social-security-agreement cases.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 17, 20 and 21.

Timing and trigger

Membership attaches from the statutory trigger; delayed enrolment does not postpone contribution liability.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

UAN/member ID

date of joining and exit

monthly contribution ledger

transfer and service history

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Membership of the fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 8

Related provision

Paragraph 10

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 8

Paragraph 10 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 10

Paragraph 10: Retention of membership | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 10

Employees' Provident Funds Scheme, 2026 · Paragraph 10

Paragraph 10: Retention of membership

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter III — Membership

G.S.R. 525(E)

Membership and service

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter III — Membership

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 10 is the canonical current-scheme provision for

Retention of membership

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify entry date, carried-forward membership and excluded status

Identify entry date, carried-forward membership and excluded status.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Reconcile service with monthly contribution history and transfer records

Reconcile service with monthly contribution history and transfer records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Resolve gaps before benefit or withdrawal processing

Resolve gaps before benefit or withdrawal processing.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Retention of membership”, rather than treating it as a generic EPFO process

Apply the control specifically to “Retention of membership”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

UAN/member ID

date of joining and exit

monthly contribution ledger

transfer and service history

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Retention of membership

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 9

Related provision

Paragraph 11

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 9

Paragraph 11 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 11

Paragraph 11: Resolution of questions about membership | Employees' Provident Funds Scheme, 2026 |

Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 11

Employees' Provident Funds Scheme, 2026 · Paragraph 11

Paragraph 11: Resolution of questions about membership

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter III — Membership

G.S.R. 525(E)

Membership and service

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter III — Membership

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 11 is the canonical current-scheme provision for

Resolution of questions about membership

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify entry date, carried-forward membership and excluded status

Identify entry date, carried-forward membership and excluded status.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Reconcile service with monthly contribution history and transfer records

Reconcile service with monthly contribution history and transfer records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Resolve gaps before benefit or withdrawal processing

Resolve gaps before benefit or withdrawal processing.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Resolution of questions about membership”, rather than treating it as a generic EPFO process

Apply the control specifically to “Resolution of questions about membership”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

UAN/member ID

date of joining and exit

monthly contribution ledger

transfer and service history

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Resolution of questions about membership

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 10

Related provision

Paragraph 12

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 10

Paragraph 12 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 12

Paragraph 12: Exemption of employee or class of employees | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 12

Employees' Provident Funds Scheme, 2026 · Paragraph 12

Paragraph 12: Exemption of employee or class of employees

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter IV — Exemption and transition

G.S.R. 525(E)

Exemption and trust governance

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter IV — Exemption and transition

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 12 is the canonical current-scheme provision for

Exemption of employee or class of employees

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm statutory power and whether benefits are at least as favourable

Confirm statutory power and whether benefits are at least as favourable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Maintain approval, trust deed/policy, investment, returns and inspection records

Maintain approval, trust deed/policy, investment, returns and inspection records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track conditions, renewal and cancellation risk

Track conditions, renewal and cancellation risk.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Exemption of employee or class of employees”, rather than treating it as a generic EPFO process

Apply the control specifically to “Exemption of employee or class of employees”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Exemption of employee or class of employees

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 11

Related provision

Paragraph 13

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 11

Paragraph 13 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 13

Paragraph 13: Terms and conditions after exemption | Employees' Provident Funds Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 13

Employees' Provident Funds Scheme, 2026 · Paragraph 13

Paragraph 13: Terms and conditions after exemption

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter IV — Exemption and transition

G.S.R. 525(E)

Exemption and trust governance

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter IV — Exemption and transition

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 13 is the canonical current-scheme provision for

Terms and conditions after exemption

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

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Paragraph-specific legal and control map

Control 1: Confirm statutory power and whether benefits are at least as favourable

Confirm statutory power and whether benefits are at least as favourable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Maintain approval, trust deed/policy, investment, returns and inspection records

Maintain approval, trust deed/policy, investment, returns and inspection records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track conditions, renewal and cancellation risk

Track conditions, renewal and cancellation risk.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Terms and conditions after exemption”, rather than treating it as a generic EPFO process

Apply the control specifically to “Terms and conditions after exemption”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Terms and conditions after exemption

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 12

Related provision

Paragraph 14

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 12

Paragraph 14 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 14

Paragraph 14: Composition of board of trustees | Employees' Provident Funds Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 14

Employees' Provident Funds Scheme, 2026 · Paragraph 14

Paragraph 14: Composition of board of trustees

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter IV — Exemption and transition

G.S.R. 525(E)

Exemption and trust governance

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter IV — Exemption and transition

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 14 is the canonical current-scheme provision for

Composition of board of trustees

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm statutory power and whether benefits are at least as favourable

Confirm statutory power and whether benefits are at least as favourable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Maintain approval, trust deed/policy, investment, returns and inspection records

Maintain approval, trust deed/policy, investment, returns and inspection records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track conditions, renewal and cancellation risk

Track conditions, renewal and cancellation risk.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Composition of board of trustees”, rather than treating it as a generic EPFO process

Apply the control specifically to “Composition of board of trustees”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Composition of board of trustees

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 13

Related provision

Paragraph 15

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 13

Paragraph 15 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 15

Paragraph 15: Extension of exemption | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 15

Employees' Provident Funds Scheme, 2026 · Paragraph 15

Paragraph 15: Extension of exemption

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter IV — Exemption and transition

G.S.R. 525(E)

Exemption and trust governance

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter IV — Exemption and transition

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 15 is the canonical current-scheme provision for

Extension of exemption

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm statutory power and whether benefits are at least as favourable

Confirm statutory power and whether benefits are at least as favourable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Maintain approval, trust deed/policy, investment, returns and inspection records

Maintain approval, trust deed/policy, investment, returns and inspection records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track conditions, renewal and cancellation risk

Track conditions, renewal and cancellation risk.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Extension of exemption”, rather than treating it as a generic EPFO process

Apply the control specifically to “Extension of exemption”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Extension of exemption

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 14

Related provision

Paragraph 16

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 14

Paragraph 16 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 16

Paragraph 16: Cessation and surrender of exemption | Employees' Provident Funds Scheme, 2026 | Finin2min Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 16

Employees' Provident Funds Scheme, 2026 · Paragraph 16

Paragraph 16: Cessation and surrender of exemption

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter IV — Exemption and transition

G.S.R. 525(E)

Exemption and trust governance

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter IV — Exemption and transition

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 16 is the canonical current-scheme provision for

Cessation and surrender of exemption

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm statutory power and whether benefits are at least as favourable

Confirm statutory power and whether benefits are at least as favourable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Maintain approval, trust deed/policy, investment, returns and inspection records

Maintain approval, trust deed/policy, investment, returns and inspection records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track conditions, renewal and cancellation risk

Track conditions, renewal and cancellation risk.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Cessation and surrender of exemption”, rather than treating it as a generic EPFO process

Apply the control specifically to “Cessation and surrender of exemption”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Cessation and surrender of exemption

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 15

Related provision

Paragraph 17

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 15

Paragraph 17 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 17

Paragraph 17: Transfer of accumulation from existing provident fund | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 17

Employees' Provident Funds Scheme, 2026 · Paragraph 17

Paragraph 17: Transfer of accumulation from existing provident fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter IV — Exemption and transition

G.S.R. 525(E)

Fund and accounting

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter IV — Exemption and transition

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 17 is the canonical current-scheme provision for

Transfer of accumulation from existing provident fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Transfer of accumulation from existing provident fund”, rather than treating it as a generic EPFO process

Apply the control specifically to “Transfer of accumulation from existing provident fund”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Transfer of accumulation from existing provident fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 16

Related provision

Paragraph 18

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 16

Paragraph 18 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 18

Paragraph 18: Contributions | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 18

Employees' Provident Funds Scheme, 2026 · Paragraph 18

Paragraph 18: Contributions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter V — Contributions and charges

G.S.R. 525(E)

Contributions and default

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter V — Contributions and charges

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 18 is the canonical current-scheme provision for

Contributions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separates employee and employer statutory contributions and requires calculation on Code-defined wages subject to the notified ceiling

Separates employee and employer statutory contributions and requires calculation on Code-defined wages subject to the notified ceiling.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Preserves the general 12% contribution architecture, with 10% only for classes notified by the Central Government

Preserves the general 12% contribution architecture, with 10% only for classes notified by the Central Government.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Requires payroll to distinguish statutory contribution, voluntary contribution and pension diversion
Requires payroll to distinguish statutory contribution, voluntary contribution and pension diversion.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Rounding and wage-component treatment must follow the Scheme and Code definition of wages
Rounding and wage-component treatment must follow the Scheme and Code definition of wages.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 16 and 17.

Timing and trigger

Calculate for each wage month and reconcile with the monthly electronic return.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Contributions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 17

Related provision

Paragraph 19

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 17

Paragraph 19 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 19

Paragraph 19: Additional voluntary contributions | Employees' Provident Funds Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 19

Employees' Provident Funds Scheme, 2026 · Paragraph 19

Paragraph 19: Additional voluntary contributions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Provident Funds Scheme, 2026.

Chapter V — Contributions and charges

G.S.R. 525(E)

Contributions and default

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter V — Contributions and charges

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 19 is the canonical current-scheme provision for

Additional voluntary contributions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Allows a member to contribute beyond the compulsory share by written or electronic election

Allows a member to contribute beyond the compulsory share by written or electronic election.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: The employer is not automatically required to match the member's additional voluntary amount

The employer is not automatically required to match the member's additional voluntary amount.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Payroll must retain election, effective month, change or withdrawal instruction and contribution reconciliation

Payroll must retain election, effective month, change or withdrawal instruction and contribution reconciliation.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 16 and 17.

Timing and trigger

Apply from the accepted election period; do not backdate without a legally supported correction.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Additional voluntary contributions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 18

Related provision

Paragraph 20

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 18

Paragraph 20 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 20

Paragraph 20: Responsibility for payment of contribution | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 20

Employees' Provident Funds Scheme, 2026 · Paragraph 20

Paragraph 20: Responsibility for payment of contribution

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter V — Contributions and charges

G.S.R. 525(E)

Contributions and default

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter V — Contributions and charges

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 20 is the canonical current-scheme provision for

Responsibility for payment of contribution

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Places primary responsibility on the employer for direct employees and employees engaged through contractors

Places primary responsibility on the employer for direct employees and employees engaged through contractors.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Requires principal-employer control over contractor wage and contribution data

Requires principal-employer control over contractor wage and contribution data.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Contribution liability is not displaced by a commercial indemnity in the service contract

Contribution liability is not displaced by a commercial indemnity in the service contract.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Monthly reconciliation should match employee master, wage register, contractor bill and electronic return

Monthly reconciliation should match employee master, wage register, contractor bill and electronic return.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 17, 123, 125 and 129.

Timing and trigger

Monthly, before statutory remittance and contractor-payment release.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Responsibility for payment of contribution

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 19

Related provision

Paragraph 21

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 19

Paragraph 21 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 21

Paragraph 21: Employer's share not to be deducted from members | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 21

Employees' Provident Funds Scheme, 2026 · Paragraph 21

Paragraph 21: Employer's share not to be deducted from members

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter V — Contributions and charges

G.S.R. 525(E)

Administration and control

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter V — Contributions and charges

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 21 is the canonical current-scheme provision for

Employer's share not to be deducted from members

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Employer’s share not to be deducted from members”, rather than treating it as a generic EPFO process

Apply the control specifically to “Employer’s share not to be deducted from members”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Employer’s share not to be deducted from members

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 20

Related provision

Paragraph 22

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 20

Paragraph 22 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 22

Paragraph 22: Recovery of member's share of contributions | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 22

Employees' Provident Funds Scheme, 2026 · Paragraph 22

Paragraph 22: Recovery of member's share of contributions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter V — Contributions and charges

G.S.R. 525(E)

Contributions and default

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter V — Contributions and charges

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 22 is the canonical current-scheme provision for

Recovery of member's share of contributions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Fix the correct wage base, rate, ceiling and responsible employer

Fix the correct wage base, rate, ceiling and responsible employer.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Reconcile payroll, contractor data, return, challan and bank debit

Reconcile payroll, contractor data, return, challan and bank debit.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Calculate interest, damages and correction exposure separately

Calculate interest, damages and correction exposure separately.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Recovery of member’s share of contributions”, rather than treating it as a generic EPFO process

Apply the control specifically to “Recovery of member’s share of contributions”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Recovery of member’s share of contributions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 21

Related provision

Paragraph 23

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 21

Paragraph 23 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 23

Paragraph 23: Levy and recovery of damages for default | Employees' Provident Funds Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 23

Employees' Provident Funds Scheme, 2026 · Paragraph 23

Paragraph 23: Levy and recovery of damages for default

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Provident Funds Scheme, 2026.

Chapter V — Contributions and charges

G.S.R. 525(E)

Contributions and default

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter V — Contributions and charges

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 23 is the canonical current-scheme provision for

Levy and recovery of damages for default

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before
supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Permits damages where contribution or other Scheme dues are paid late

Permits damages where contribution or other Scheme dues are paid late.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: The Scheme grades damages by length of default: below two months, 0

The Scheme grades damages by length of default: below two months, 0.25% per month; more than two but below
four months, 0.50% per month; beyond four months, 1% per month, subject to the operative text and
adjudication.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Damages are distinct from statutory interest under Code section 127

Damages are distinct from statutory interest under Code section 127.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: An establishment should retain delay computation, reasons, payment proof and representations

An establishment should retain delay computation, reasons, payment proof and representations.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 127, 128 and 133.

Timing and trigger

Exposure begins with default and continues until payment; assess separately from interest.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Levy and recovery of damages for default

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 22

Related provision

Paragraph 24

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 22

Paragraph 24 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 24

Paragraph 24: Duties of employers | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 24

Employees' Provident Funds Scheme, 2026 · Paragraph 24

Paragraph 24: Duties of employers

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter VI — Responsibilities, forms and returns

G.S.R. 525(E)

Returns and records

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter VI — Responsibilities, forms and returns

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 24 is the canonical current-scheme provision for

Duties of employers

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Requires employer registration and member particulars, UAN/KYC discipline, electronic returns and event reporting

Requires employer registration and member particulars, UAN/KYC discipline, electronic returns and event reporting.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Covers entrants, exits, wages, contributions, ownership changes and exempted-establishment information

Covers entrants, exits, wages, contributions, ownership changes and exempted-establishment information.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A

payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Employer remains responsible for accuracy even where payroll or compliance work is outsourced
Employer remains responsible for accuracy even where payroll or compliance work is outsourced.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Correction controls should preserve original data, reason, approver and portal acknowledgement
Correction controls should preserve original data, reason, approver and portal acknowledgement.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 123, 125 and 133.

Timing and trigger

Initial, monthly and event-based returns as specified; maintain an internal filing calendar.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

prescribed form or electronic return

maker-checker evidence

portal acknowledgement

correction log

retention register

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Duties of employers

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 23

Related provision

Paragraph 25

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 23

Paragraph 25 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 25

Paragraph 25: Duties of employee | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 25

Employees' Provident Funds Scheme, 2026 · Paragraph 25

Paragraph 25: Duties of employee

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter VI — Responsibilities, forms and returns

G.S.R. 525(E)

Returns and records

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Employees' Provident Funds Scheme, 2026

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Chapter VI — Responsibilities, forms and returns

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 25 is the canonical current-scheme provision for

Duties of employee

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the event, filing owner, data source, form and portal

Identify the event, filing owner, data source, form and portal.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Use maker-checker validation and preserve acknowledgement

Use maker-checker validation and preserve acknowledgement.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Maintain records in inspection-ready form and retain correction history

Maintain records in inspection-ready form and retain correction history.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Duties of employee”, rather than treating it as a generic EPFO process

Apply the control specifically to “Duties of employee”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

prescribed form or electronic return

maker-checker evidence

portal acknowledgement

correction log

retention register

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Duties of employee

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 24

Related provision

Paragraph 26

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 24

Paragraph 26 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 26

Paragraph 26: Employer to furnish particulars of ownership and authorised signatories | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 26

Employees' Provident Funds Scheme, 2026 · Paragraph 26

Paragraph 26: Employer to furnish particulars of ownership and authorised signatories

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter VI — Responsibilities, forms and returns

G.S.R. 525(E)

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G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 26 is the canonical current-scheme provision for

Employer to furnish particulars of ownership and authorised signatories

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

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Paragraph-specific legal and control map

Control 1: Identify the event, filing owner, data source, form and portal

Identify the event, filing owner, data source, form and portal.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Use maker-checker validation and preserve acknowledgement

Use maker-checker validation and preserve acknowledgement.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Maintain records in inspection-ready form and retain correction history

Maintain records in inspection-ready form and retain correction history.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Employer to furnish particulars of ownership and authorised signatories”, rather than treating it as a generic EPFO process

Apply the control specifically to “Employer to furnish particulars of ownership and authorised signatories”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

prescribed form or electronic return

maker-checker evidence

portal acknowledgement

correction log

retention register

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Employer to furnish particulars of ownership and authorised signatories

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 25

Related provision

Paragraph 27

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 25

Paragraph 27 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 27

Paragraph 27: Duties of principal employer and contractor | Employees' Provident Funds Scheme, 2026 |

Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 27

Employees' Provident Funds Scheme, 2026 · Paragraph 27

Paragraph 27: Duties of principal employer and contractor

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter VI — Responsibilities, forms and returns

G.S.R. 525(E)

Returns and records

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Employees' Provident Funds Scheme, 2026

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Chapter VI — Responsibilities, forms and returns

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 27 is the canonical current-scheme provision for

Duties of principal employer and contractor

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Creates a three-way compliance chain among principal employer, contractor and employee

Creates a three-way compliance chain among principal employer, contractor and employee.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Requires contractor-wise employee identification, wage and contribution statements and principal-employer verification

Requires contractor-wise employee identification, wage and contribution statements and principal-employer verification.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A

payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Maps to Forms 10, 11 and 12 for declarations, contractor statements and monthly summary

Maps to Forms 10, 11 and 12 for declarations, contractor statements and monthly summary.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A

payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Principal employer should block invoice payment where UAN, wage or remittance evidence is incomplete

Principal employer should block invoice payment where UAN, wage or remittance evidence is incomplete.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A

payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Contractor

Principal employer

Code linkage

Sections 17, 123, 125 and 129.

Timing and trigger

Before contractor onboarding, monthly before invoice release, and on contract closure.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

prescribed form or electronic return

maker-checker evidence

portal acknowledgement

correction log

retention register

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Duties of principal employer and contractor

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 26

Related provision

Paragraph 28

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 26

Paragraph 28 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 28

Paragraph 28: Payment of contributions etc. | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 28

Employees' Provident Funds Scheme, 2026 · Paragraph 28

Paragraph 28: Payment of contributions etc.

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter VI — Responsibilities, forms and returns

G.S.R. 525(E)

Contributions and default

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Employees' Provident Funds Scheme, 2026

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Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 28 is the canonical current-scheme provision for

Payment of contributions etc.

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Requires electronic payment of contribution and charges within fifteen days after close of the month

Requires electronic payment of contribution and charges within fifteen days after close of the month.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Employer bears remittance cost and remains accountable for direct and contract labour

Employer bears remittance cost and remains accountable for direct and contract labour.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Electronic return, challan, bank confirmation and ledger must reconcile exactly

Electronic return, challan, bank confirmation and ledger must reconcile exactly.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Late correction should not overwrite evidence of the original due date or default period

Late correction should not overwrite evidence of the original due date or default period.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 16, 17, 127 and 128.

Timing and trigger

Within 15 days of the close of each month.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Payment of contributions etc.

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 27

Related provision

Paragraph 29

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 27

Paragraph 29 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 29

Paragraph 29: Fixation of administrative charges or other fee | Employees' Provident Funds Scheme, 2026 |

Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 29

Employees' Provident Funds Scheme, 2026 · Paragraph 29

Paragraph 29: Fixation of administrative charges or other fee

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter VI — Responsibilities, forms and returns

G.S.R. 525(E)

Contributions and default

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Employees' Provident Funds Scheme, 2026

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G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 29 is the canonical current-scheme provision for

Fixation of administrative charges or other fee

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Fix the correct wage base, rate, ceiling and responsible employer

Fix the correct wage base, rate, ceiling and responsible employer.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Reconcile payroll, contractor data, return, challan and bank debit

Reconcile payroll, contractor data, return, challan and bank debit.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Calculate interest, damages and correction exposure separately

Calculate interest, damages and correction exposure separately.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Fixation of administrative charges or other fee”, rather than treating it as a generic EPFO process

Apply the control specifically to “Fixation of administrative charges or other fee”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Fixation of administrative charges or other fee

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 28

Related provision

Paragraph 30

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 28

Paragraph 30 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 30

Paragraph 30: Annual statement of member's account and e-Pass Book | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 30

Employees' Provident Funds Scheme, 2026 · Paragraph 30

Paragraph 30: Annual statement of member's account and e-Pass Book

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter VII — Accounts and Fund administration

G.S.R. 525(E)

Fund and accounting

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter VII — Accounts and Fund administration

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 30 is the canonical current-scheme provision for

Annual statement of member's account and e-Pass Book

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Requires annual account statement and continuing electronic access through e-Pass Book or specified digital channel

Requires annual account statement and continuing electronic access through e-Pass Book or specified digital channel.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Statement should show opening balance, employee and employer credits, transfers, withdrawals, interest and closing balance

Statement should show opening balance, employee and employer credits, transfers, withdrawals, interest and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Member-data mismatches should trigger a documented correction workflow rather than informal spreadsheet adjustment

Member-data mismatches should trigger a documented correction workflow rather than informal spreadsheet adjustment.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15 and 123.

Timing and trigger

Annual statement plus ongoing digital availability, subject to EPFO specifications.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Annual statement of member's account and e-Pass Book

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 29

Related provision

Paragraph 31

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 29

Paragraph 31 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 31

Paragraph 31: Current Account | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 31

Employees' Provident Funds Scheme, 2026 · Paragraph 31

Paragraph 31: Current Account

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Provident Funds Scheme, 2026.

Chapter VII — Accounts and Fund administration

G.S.R. 525(E)

Fund and accounting

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter VII — Accounts and Fund administration

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 31 is the canonical current-scheme provision for

Current Account

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Current Account”, rather than treating it as a generic EPFO process
Apply the control specifically to “Current Account”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Current Account

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 30

Related provision

Paragraph 32

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 30

Paragraph 32 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 32

Paragraph 32: Administration Account | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 32

Employees' Provident Funds Scheme, 2026 · Paragraph 32

Paragraph 32: Administration Account

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter VII — Accounts and Fund administration

G.S.R. 525(E)

Fund and accounting

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter VII — Accounts and Fund administration

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 32 is the canonical current-scheme provision for

Administration Account

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Administration Account”, rather than treating it as a generic EPFO process

Apply the control specifically to “Administration Account”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Administration Account

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 31

Related provision

Paragraph 33

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 31

Paragraph 33 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 33

Paragraph 33: Provident Fund Account | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 33

Employees' Provident Funds Scheme, 2026 · Paragraph 33

Paragraph 33: Provident Fund Account

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter VII — Accounts and Fund administration

G.S.R. 525(E)

Fund and accounting

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter VII — Accounts and Fund administration

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 33 is the canonical current-scheme provision for

Provident Fund Account

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Provident Fund Account”, rather than treating it as a generic EPFO process

Apply the control specifically to “Provident Fund Account”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Provident Fund Account

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 32

Related provision

Paragraph 34

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 32

Paragraph 34 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 34

Paragraph 34: Interest Account | Employees' Provident Funds Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Provident Funds Scheme, 2026

› Paragraph 34

Employees' Provident Funds Scheme, 2026 · Paragraph 34

Paragraph 34: Interest Account

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Provident Funds Scheme, 2026.

Chapter VII — Accounts and Fund administration

G.S.R. 525(E)

Fund and accounting

Scheme

Employees' Provident Funds Scheme, 2026

Location

Chapter VII — Accounts and Fund administration

Notification

G.S.R. 525(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 34 is the canonical current-scheme provision for

Interest Account

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Provident Funds Scheme, 2026, notified under section 15(1)(a) of the Code on Social Security, 2020.

It supersedes Employees' Provident Funds Scheme, 1952, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Interest Account”, rather than treating it as a generic EPFO process
Apply the control specifically to “Interest Account”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Interest Account

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 33

Related provision

Paragraph 35

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 33

Paragraph 35 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
RPFC v. Hooghly Mills	Coverage and dues adjudication require evidence-based statutory determination.
Bridge and Roof Co. v. Union of India	Basic-wage exclusions cannot be used mechanically; universality and ordinary-payment tests remain relevant subject to the 2026 Scheme and Code.
Organo Chemical Industries v. Union of India	Interest, damages and penal consequences perform different functions and should be separately recorded.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of EPF/EPS/EDLI Schemes, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - paragraph-01?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - paragraph-02?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - paragraph-03?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - paragraph-04?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - paragraph-05?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - paragraph-06?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - paragraph-07?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 3 - EPS membership, pensionable service and benefits

This chapter turns eps membership, pensionable service and benefits into an operational control file. It covers Paragraph 01, Paragraph 02, Paragraph 03, Paragraph 04; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Covered establishments, members, excluded employees, employers, nominees and EPFO officers must identify membership, wage, contribution and claim status.	Main obligations / rights • Paragraph 01 • Paragraph 02 • Paragraph 03 • Paragraph 04 • Paragraph 05
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: wrong membership/wage base, delayed remittance, excluded-employee treatment or incomplete ECR/records.	Employee / worker remedy membership credit, contribution visibility, transfer/withdrawal and grievance/claim routes. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for eps membership, pensionable service and benefits, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 3 - EPS membership, pensionable service and benefits

EPF/EPS/EDLI Schemes | Statutory text/source record, practical procedure, controls, remedies and Q&A.

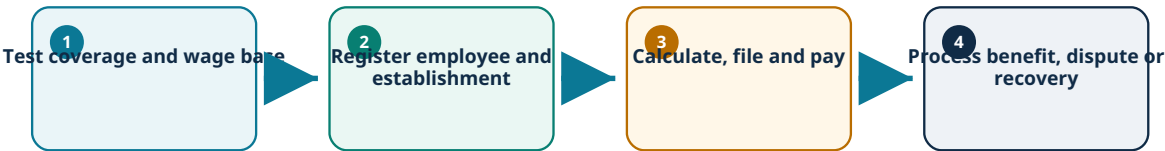
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 35

FININ2MIN LEGAL FLOW

EPF/EPS/EDLI Schemes — EPS membership, pensionable service and benefits

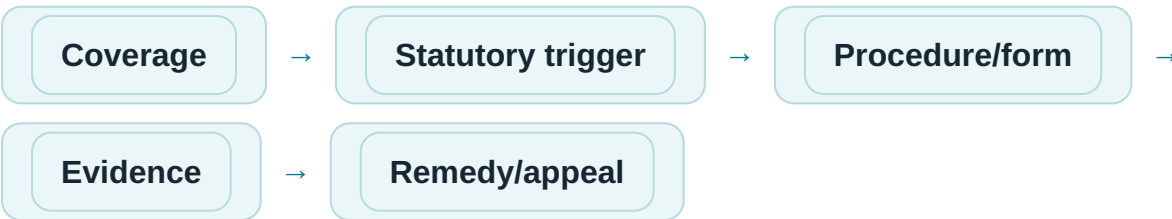


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Index

Paragraph index | Employees' Pension Scheme, 2026 | Finin2min

Labour

› EPFO Schemes › Paragraphs

Paragraph index

Employees' Pension Scheme, 2026: all paragraphs

Searchable paragraph list; each page owns one current legal topic.

36 paragraphs

No duplicate canonicals

Paragraph 1

Short title, commencement and application

Paragraph 2

Definitions

Paragraph 3

Pension Fund Account

Paragraph 4

Pension Fund

Paragraph 5

Payment of contribution

Paragraph 6

Recovery of damages for default in payment of any contributions

Paragraph 7

Membership of Employees' Pension Scheme

Paragraph 8

Resolution of doubts

Paragraph 9

Determination of eligible service

Paragraph 10

Determination of pensionable service

Paragraph 11

Determination of pensionable wages

Paragraph 12

Monthly pension

Paragraph 13

Benefits on leaving service before being eligible for pension

Paragraph 14

Benefits on permanent and total disablement

Paragraph 15

Benefits on death of member

Paragraph 16

Guarantee of pensionary benefits

Paragraph 17

Payment of pension

Paragraph 18

Duties of employer
Paragraph 19
Employer to furnish particulars of ownership
Paragraph 20
Investment of Pension Fund
Paragraph 21
Disposal of Fund
Paragraph 22
Maintenance of accounts
Paragraph 23
Audit
Paragraph 24
Rounding up of benefits
Paragraph 25
Valuation of Pension Fund
Paragraph 26
Disbursement of pension and other benefits
Paragraph 27
Registers, records, etc.
Paragraph 28
Annual report
Paragraph 29
Application of Employees' Provident Funds Scheme, 2026
Paragraph 30
Exemption from operation of Scheme
Paragraph 31
Submission of return
Paragraph 32
Transfer value
Paragraph 33
Information to Central Government
Paragraph 34
Interpretation
Paragraph 35
Payment of pension in case of person charged with murder
Paragraph 36
Special provisions in respect of International Workers

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.

- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 01

Paragraph 1: Short title, commencement and application | Employees' Pension Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 1

Employees' Pension Scheme, 2026 · Paragraph 1

Paragraph 1: Short title, commencement and application

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Pension Scheme, 2026.

Preliminary

G.S.R. 527(E)

Scope and commencement

Scheme

Employees' Pension Scheme, 2026

Location

Preliminary

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 1 is the canonical current-scheme provision for

Short title, commencement and application

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It
supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things
already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm the Gazette commencement date and the establishment coverage trigger

Confirm the Gazette commencement date and the establishment coverage trigger.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Apply the exclusions, exemption provisions and Code thresholds before calculating liability

Apply the exclusions, exemption provisions and Code thresholds before calculating liability.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Retain the source instrument and coverage memorandum in the legal register

Retain the source instrument and coverage memorandum in the legal register.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Short title, commencement and application”, rather than treating it as a generic EPFO process

Apply the control specifically to “Short title, commencement and application”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

coverage memorandum

establishment registration

employee population and threshold analysis

Gazette and commencement record

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Short title, commencement and application

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 2

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

Paragraph 2 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 02

Paragraph 2: Definitions | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 2

Employees' Pension Scheme, 2026 · Paragraph 2

Paragraph 2: Definitions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Preliminary

G.S.R. 527(E)

Defined terms

Scheme

Employees' Pension Scheme, 2026

Location

Preliminary

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 2 is the canonical current-scheme provision for

Definitions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Read the defined term together with the Code definition and any cross-referenced Scheme

Read the defined term together with the Code definition and any cross-referenced Scheme.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document classification decisions rather than relying on payroll labels

Document classification decisions rather than relying on payroll labels.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Re-test status after changes in nationality, establishment control, family status or exemption

Re-test status after changes in nationality, establishment control, family status or exemption.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Definitions”, rather than treating it as a generic EPFO process

Apply the control specifically to “Definitions”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

classification memorandum

employee master

contracts and organisation chart

nationality/SSA documents where relevant

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Definitions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 1

Related provision

Paragraph 3

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 1

Paragraph 3 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 03

Paragraph 3: Pension Fund Account | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 3

Employees' Pension Scheme, 2026 · Paragraph 3

Paragraph 3: Pension Fund Account

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Fund, contributions and membership

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Fund, contributions and membership

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 3 is the canonical current-scheme provision for

Pension Fund Account

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Pension Fund Account”, rather than treating it as a generic EPFO process

Apply the control specifically to “Pension Fund Account”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Pension Fund Account

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 2

Related provision

Paragraph 4

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 2

Paragraph 4 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 04

Paragraph 4: Pension Fund | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 4

Employees' Pension Scheme, 2026 · Paragraph 4

Paragraph 4: Pension Fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Fund, contributions and membership

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Fund, contributions and membership

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 4 is the canonical current-scheme provision for Pension Fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Constitutes the Pension Fund and identifies inflows used to finance pension benefits

Constitutes the Pension Fund and identifies inflows used to finance pension benefits.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Employer contribution is generally diverted at 8

Employer contribution is generally diverted at 8.33% within the statutory architecture, with Central Government support at 1.16% where applicable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Eligible higher-pension cases may require 9

Eligible higher-pension cases may require 9.49% employer diversion on wages above ₹15,000, subject to the operative eligibility and court/EPFO framework.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Payroll must reconcile EPF and EPS allocation rather than treating them as separate employee deductions

Payroll must reconcile EPF and EPS allocation rather than treating them as separate employee deductions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15 and 16.

Timing and trigger

Monthly with EPF remittance; perform annual member-wise reconciliation.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Pension Fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 3

Related provision

Paragraph 5

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 3

Paragraph 5 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 05

Paragraph 5: Payment of contribution | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 5

Employees' Pension Scheme, 2026 · Paragraph 5

Paragraph 5: Payment of contribution

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Fund, contributions and membership

G.S.R. 527(E)

Contributions and default

Scheme

Employees' Pension Scheme, 2026

Location

Fund, contributions and membership

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 5 is the canonical current-scheme provision for

Payment of contribution

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Prescribes payment and allocation of pension contributions

Prescribes payment and allocation of pension contributions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Employer is responsible for correct member eligibility, wage base and pension diversion

Employer is responsible for correct member eligibility, wage base and pension diversion.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Contribution errors affect later service and pension calculations and require traceable correction

Contribution errors affect later service and pension calculations and require traceable correction.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 16, 17, 127 and 128.

Timing and trigger

Monthly within the EPF remittance cycle.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Payment of contribution

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 4

Related provision

Paragraph 6

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 4

Paragraph 6 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 06

Paragraph 6: Recovery of damages for default in payment of any contributions | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 6

Employees' Pension Scheme, 2026 · Paragraph 6

Paragraph 6: Recovery of damages for default in payment of any contributions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Fund, contributions and membership

G.S.R. 527(E)

Contributions and default

Scheme

Employees' Pension Scheme, 2026

Location

Fund, contributions and membership

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 6 is the canonical current-scheme provision for

Recovery of damages for default in payment of any contributions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Fix the correct wage base, rate, ceiling and responsible employer

Fix the correct wage base, rate, ceiling and responsible employer.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Reconcile payroll, contractor data, return, challan and bank debit

Reconcile payroll, contractor data, return, challan and bank debit.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Calculate interest, damages and correction exposure separately

Calculate interest, damages and correction exposure separately.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Recovery of damages for default in payment of any contributions”, rather than treating it as a generic EPFO process

Apply the control specifically to “Recovery of damages for default in payment of any contributions”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Recovery of damages for default in payment of any contributions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 5

Related provision

Paragraph 7

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 5

Paragraph 7 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 07

Paragraph 7: Membership of Employees' Pension Scheme | Employees' Pension Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 7

Employees' Pension Scheme, 2026 · Paragraph 7

Paragraph 7: Membership of Employees' Pension Scheme

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Pension Scheme, 2026.

Fund, contributions and membership

G.S.R. 527(E)

Membership and service

Scheme

Employees' Pension Scheme, 2026

Location

Fund, contributions and membership

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 7 is the canonical current-scheme provision for

Membership of Employees' Pension Scheme

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It
supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things
already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Defines who enters and continues as a member of the pension scheme

Defines who enters and continues as a member of the pension scheme.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Carries forward protected membership from superseded pension schemes

Carries forward protected membership from superseded pension schemes.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Requires separation of excluded employee, new entrant, higher-pension eligible member and
international worker

Requires separation of excluded employee, new entrant, higher-pension eligible member and international worker.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 20 and 21.

Timing and trigger

At onboarding, transfer and status change.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

UAN/member ID

date of joining and exit

monthly contribution ledger

transfer and service history

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Membership of Employees' Pension Scheme

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 6

Related provision

Paragraph 8

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 6

Paragraph 8 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 08

Paragraph 8: Resolution of doubts | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 8

Employees' Pension Scheme, 2026 · Paragraph 8

Paragraph 8: Resolution of doubts

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Fund, contributions and membership

G.S.R. 527(E)

Administration and control

Scheme

Employees' Pension Scheme, 2026

Location

Fund, contributions and membership

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 8 is the canonical current-scheme provision for

Resolution of doubts

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Resolution of doubts”, rather than treating it as a generic EPFO process

Apply the control specifically to “Resolution of doubts”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Resolution of doubts

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 7

Related provision

Paragraph 9

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 7

Paragraph 9 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 09

Paragraph 9: Determination of eligible service | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 9

Employees' Pension Scheme, 2026 · Paragraph 9

Paragraph 9: Determination of eligible service

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Membership and service

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 9 is the canonical current-scheme provision for

Determination of eligible service

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Determines eligible service from contributory periods and protected past service

Determines eligible service from contributory periods and protected past service.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Non-contributory service, breaks and legacy-scheme service require separate treatment

Non-contributory service, breaks and legacy-scheme service require separate treatment.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Service data must reconcile with EPF contribution history and transfer records

Service data must reconcile with EPF contribution history and transfer records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15 and 22.

Timing and trigger

Maintain continuously; validate before withdrawal benefit or pension claim.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

UAN/member ID

date of joining and exit

monthly contribution ledger

transfer and service history

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Determination of eligible service

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member

entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 8

Related provision

Paragraph 10

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 8

Paragraph 10 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 10

Paragraph 10: Determination of pensionable service | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 10

Employees' Pension Scheme, 2026 · Paragraph 10

Paragraph 10: Determination of pensionable service

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Membership and service

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 10 is the canonical current-scheme provision for

Determination of pensionable service

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Converts eligible service into pensionable service under the Scheme's rounding and credit rules

Converts eligible service into pensionable service under the Scheme's rounding and credit rules.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Service above specified thresholds may earn weightage where the Scheme permits

Service above specified thresholds may earn weightage where the Scheme permits.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: A month-level service ledger is preferable to relying only on years shown in a summary report

A month-level service ledger is preferable to relying only on years shown in a summary report.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15 and 22.

Timing and trigger

Compute at claim stage after resolving all contribution gaps.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

UAN/member ID

date of joining and exit

monthly contribution ledger

transfer and service history

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Determination of pensionable service

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 9

Related provision

Paragraph 11

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 9

Paragraph 11 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 11

Paragraph 11: Determination of pensionable wages | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 11

Employees' Pension Scheme, 2026 · Paragraph 11

Paragraph 11: Determination of pensionable wages

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 11 is the canonical current-scheme provision for

Determination of pensionable wages

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Determines pensionable wages using the average monthly pay during the contributory period preceding exit

Determines pensionable wages using the average monthly pay during the contributory period preceding exit.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: The 2026 Scheme retains a 60-month averaging framework

The 2026 Scheme retains a 60-month averaging framework.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Higher-pension and international-worker cases require separate wage-ceiling and contribution-history

testing

Higher-pension and international-worker cases require separate wage-ceiling and contribution-history testing.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15 and 16.

Timing and trigger

Compute at pension claim using verified monthly wage and contribution data for the relevant 60-month period.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Determination of pensionable wages

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 10

Related provision

Paragraph 12

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 10

Paragraph 12 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 12

Paragraph 12: Monthly pension | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 12

Employees' Pension Scheme, 2026 · Paragraph 12

Paragraph 12: Monthly pension

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 12 is the canonical current-scheme provision for

Monthly pension

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Provides the monthly pension formula based on pensionable wages and pensionable service

Provides the monthly pension formula based on pensionable wages and pensionable service.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Core formula: pensionable wages × pensionable service ÷ 70, subject to Scheme qualifications, minimums and protected benefits

Core formula: pensionable wages × pensionable service ÷ 70, subject to Scheme qualifications, minimums and protected benefits.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Early pension, past service, higher pension and rounding can alter the final result

Early pension, past service, higher pension and rounding can alter the final result.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Do not estimate from last salary alone

Do not estimate from last salary alone.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15 and 16.

Timing and trigger

At superannuation/early-pension claim after final service and wage validation.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Monthly pension

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 11

Related provision

Paragraph 13

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 11

Paragraph 13 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 13

Paragraph 13: Benefits on leaving service before being eligible for pension | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 13

Employees' Pension Scheme, 2026 · Paragraph 13

Paragraph 13: Benefits on leaving service before being eligible for pension

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 13 is the canonical current-scheme provision for

Benefits on leaving service before being eligible for pension

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Provides withdrawal benefit or scheme-certificate route where a member leaves before monthly-pension eligibility

Provides withdrawal benefit or scheme-certificate route where a member leaves before monthly-pension eligibility.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: The choice and amount depend on eligible service and the applicable factor table

The choice and amount depend on eligible service and the applicable factor table.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A

payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: A scheme certificate preserves service for future aggregation and survivor rights

A scheme certificate preserves service for future aggregation and survivor rights.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15 and 22.

Timing and trigger

On cessation before pension eligibility; choice should be documented.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Benefits on leaving service before being eligible for pension

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 12

Related provision

Paragraph 14

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 12

Paragraph 14 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 14

Paragraph 14: Benefits on permanent and total disablement | Employees' Pension Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 14

Employees' Pension Scheme, 2026 · Paragraph 14

Paragraph 14: Benefits on permanent and total disablement

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 14 is the canonical current-scheme provision for

Benefits on permanent and total disablement

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It
supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things
already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Provides pension on permanent and total disablement subject to Scheme certification

Provides pension on permanent and total disablement subject to Scheme certification.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Unlike ordinary superannuation pension, disablement analysis centres on medical condition and
membership/contribution status

Unlike ordinary superannuation pension, disablement analysis centres on medical condition and membership/
contribution status.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Medical evidence, date of disablement and contribution record must align

Medical evidence, date of disablement and contribution record must align.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15 and 16.

Timing and trigger

Claim after certified permanent and total disablement.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Benefits on permanent and total disablement

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 13

Related provision

Paragraph 15

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 13

Paragraph 15 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 15

Paragraph 15: Benefits on death of member | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 15

Employees' Pension Scheme, 2026 · Paragraph 15

Paragraph 15: Benefits on death of member

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 15 is the canonical current-scheme provision for

Benefits on death of member

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Provides family benefits after death of a member, including spouse/child/orphan treatment as applicable

Provides family benefits after death of a member, including spouse/child/orphan treatment as applicable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Eligibility depends on membership, family status, nomination/records and date of death

Eligibility depends on membership, family status, nomination/records and date of death.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Death in service and death after pension commencement require distinct computation paths

Death in service and death after pension commencement require distinct computation paths.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Nominee / family / legal heir

Code linkage

Sections 15 and 151.

Timing and trigger

File promptly after death with family and identity evidence.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Benefits on death of member

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 14

Related provision

Paragraph 16

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 14

Paragraph 16 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 16

Paragraph 16: Guarantee of pensionary benefits | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 16

Employees' Pension Scheme, 2026 · Paragraph 16

Paragraph 16: Guarantee of pensionary benefits

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 16 is the canonical current-scheme provision for

Guarantee of pensionary benefits

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the qualifying event and claimant/member status

Identify the qualifying event and claimant/member status.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Validate service, wages, balance, nomination/family and documentary evidence

Validate service, wages, balance, nomination/family and documentary evidence.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track processing, deficiency, approval, payment and appeal/remedy

Track processing, deficiency, approval, payment and appeal/remedy.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Guarantee of pensionary benefits”, rather than treating it as a generic EPFO process

Apply the control specifically to “Guarantee of pensionary benefits”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Guarantee of pensionary benefits

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 15

Related provision

Paragraph 17

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 15

Paragraph 17 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 17

Paragraph 17: Payment of pension | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 17

Employees' Pension Scheme, 2026 · Paragraph 17

Paragraph 17: Payment of pension

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 17 is the canonical current-scheme provision for

Payment of pension

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

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Paragraph-specific legal and control map

Control 1: Governs application and payment of pension and other benefits

Governs application and payment of pension and other benefits.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: A claim complete in all respects is expected to be settled within twenty days; deficiency communication and delay accountability should be tracked

A claim complete in all respects is expected to be settled within twenty days; deficiency communication and delay accountability should be tracked.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Payment channel, life certification and claimant identity must remain current

Payment channel, life certification and claimant identity must remain current.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 123 and 151.

Timing and trigger

20-day processing control for complete claims, subject to Scheme wording.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Payment of pension

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 16

Related provision

Paragraph 18

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 16

Paragraph 18 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 18

Paragraph 18: Duties of employer | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 18

Employees' Pension Scheme, 2026 · Paragraph 18

Paragraph 18: Duties of employer

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Returns and records

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 18 is the canonical current-scheme provision for

Duties of employer

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

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Paragraph-specific legal and control map

Control 1: Identify the event, filing owner, data source, form and portal

Identify the event, filing owner, data source, form and portal.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Use maker-checker validation and preserve acknowledgement

Use maker-checker validation and preserve acknowledgement.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Maintain records in inspection-ready form and retain correction history

Maintain records in inspection-ready form and retain correction history.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Duties of employer”, rather than treating it as a generic EPFO process

Apply the control specifically to “Duties of employer”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

prescribed form or electronic return

maker-checker evidence

portal acknowledgement

correction log

retention register

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Duties of employer

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 17

Related provision

Paragraph 19

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 17

Paragraph 19 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 19

Paragraph 19: Employer to furnish particulars of ownership | Employees' Pension Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 19

Employees' Pension Scheme, 2026 · Paragraph 19

Paragraph 19: Employer to furnish particulars of ownership

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Returns and records

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 19 is the canonical current-scheme provision for

Employer to furnish particulars of ownership

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It
supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things
already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the event, filing owner, data source, form and portal

Identify the event, filing owner, data source, form and portal.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Use maker-checker validation and preserve acknowledgement

Use maker-checker validation and preserve acknowledgement.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Maintain records in inspection-ready form and retain correction history

Maintain records in inspection-ready form and retain correction history.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Employer to furnish particulars of ownership”, rather than treating it as a generic EPFO process

Apply the control specifically to “Employer to furnish particulars of ownership”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

prescribed form or electronic return

maker-checker evidence

portal acknowledgement

correction log

retention register

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Employer to furnish particulars of ownership

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 18

Related provision

Paragraph 20

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 18

Paragraph 20 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 20

Paragraph 20: Investment of Pension Fund | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 20

Employees' Pension Scheme, 2026 · Paragraph 20

Paragraph 20: Investment of Pension Fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 20 is the canonical current-scheme provision for

Investment of Pension Fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Investment of Pension Fund”, rather than treating it as a generic EPFO process

Apply the control specifically to “Investment of Pension Fund”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Investment of Pension Fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 19

Related provision

Paragraph 21

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 19

Paragraph 21 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 21

Paragraph 21: Disposal of Fund | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 21

Employees' Pension Scheme, 2026 · Paragraph 21

Paragraph 21: Disposal of Fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 21 is the canonical current-scheme provision for

Disposal of Fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Disposal of Fund”, rather than treating it as a generic EPFO process
Apply the control specifically to “Disposal of Fund”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Disposal of Fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 20

Related provision

Paragraph 22

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 20

Paragraph 22 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 22

Paragraph 22: Maintenance of accounts | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 22

Employees' Pension Scheme, 2026 · Paragraph 22

Paragraph 22: Maintenance of accounts

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 22 is the canonical current-scheme provision for

Maintenance of accounts

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Maintenance of accounts”, rather than treating it as a generic EPFO process

Apply the control specifically to “Maintenance of accounts”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Maintenance of accounts

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 21

Related provision

Paragraph 23

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 21

Paragraph 23 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 23

Paragraph 23: Audit | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 23

Employees' Pension Scheme, 2026 · Paragraph 23

Paragraph 23: Audit

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 23 is the canonical current-scheme provision for

Audit

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Audit”, rather than treating it as a generic EPFO process

Apply the control specifically to “Audit”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Audit

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 22

Related provision

Paragraph 24

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 22

Paragraph 24 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 24

Paragraph 24: Rounding up of benefits | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 24

Employees' Pension Scheme, 2026 · Paragraph 24

Paragraph 24: Rounding up of benefits

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 24 is the canonical current-scheme provision for

Rounding up of benefits

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the qualifying event and claimant/member status

Identify the qualifying event and claimant/member status.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Validate service, wages, balance, nomination/family and documentary evidence

Validate service, wages, balance, nomination/family and documentary evidence.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track processing, deficiency, approval, payment and appeal/remedy

Track processing, deficiency, approval, payment and appeal/remedy.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Rounding up of benefits”, rather than treating it as a generic EPFO process

Apply the control specifically to “Rounding up of benefits”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Rounding up of benefits

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 23

Related provision

Paragraph 25

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 23

Paragraph 25 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 25

Paragraph 25: Valuation of Pension Fund | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 25

Employees' Pension Scheme, 2026 · Paragraph 25

Paragraph 25: Valuation of Pension Fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 25 is the canonical current-scheme provision for

Valuation of Pension Fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Valuation of Pension Fund”, rather than treating it as a generic EPFO process

Apply the control specifically to “Valuation of Pension Fund”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Valuation of Pension Fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 24

Related provision

Paragraph 26

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 24

Paragraph 26 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 26

Paragraph 26: Disbursement of pension and other benefits | Employees' Pension Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 26

Employees' Pension Scheme, 2026 · Paragraph 26

Paragraph 26: Disbursement of pension and other benefits

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 26 is the canonical current-scheme provision for

Disbursement of pension and other benefits

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the qualifying event and claimant/member status

Identify the qualifying event and claimant/member status.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Validate service, wages, balance, nomination/family and documentary evidence

Validate service, wages, balance, nomination/family and documentary evidence.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track processing, deficiency, approval, payment and appeal/remedy

Track processing, deficiency, approval, payment and appeal/remedy.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Disbursement of pension and other benefits”, rather than treating it as a generic EPFO process

Apply the control specifically to “Disbursement of pension and other benefits”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Disbursement of pension and other benefits

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 25

Related provision

Paragraph 27

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 25

Paragraph 27 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 27

Paragraph 27: Registers, records, etc. | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 27

Employees' Pension Scheme, 2026 · Paragraph 27

Paragraph 27: Registers, records, etc.

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Returns and records

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 27 is the canonical current-scheme provision for

Registers, records, etc.

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the event, filing owner, data source, form and portal

Identify the event, filing owner, data source, form and portal.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Use maker-checker validation and preserve acknowledgement

Use maker-checker validation and preserve acknowledgement.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Maintain records in inspection-ready form and retain correction history

Maintain records in inspection-ready form and retain correction history.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Registers, records, etc

Apply the control specifically to “Registers, records, etc.”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

prescribed form or electronic return

maker-checker evidence

portal acknowledgement

correction log

retention register

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Registers, records, etc.

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 26

Related provision

Paragraph 28

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 26

Paragraph 28 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 28

Paragraph 28: Annual report | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 28

Employees' Pension Scheme, 2026 · Paragraph 28

Paragraph 28: Annual report

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Governance and reporting

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 28 is the canonical current-scheme provision for

Annual report

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Assign board/EPFO responsibility and reporting calendar

Assign board/EPFO responsibility and reporting calendar.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Ensure reported numbers reconcile with audited ledgers

Ensure reported numbers reconcile with audited ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Record approvals, minutes, submission and public disclosure where required

Record approvals, minutes, submission and public disclosure where required.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Annual report”, rather than treating it as a generic EPFO process
Apply the control specifically to “Annual report”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

board papers

minutes

audited data

submission acknowledgement

public report

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Annual report

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 27

Related provision

Paragraph 29

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 27

Paragraph 29 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 29

Paragraph 29: Application of Employees' Provident Funds Scheme, 2026 | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 29

Employees' Pension Scheme, 2026 · Paragraph 29

Paragraph 29: Application of Employees' Provident Funds Scheme, 2026

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Scope and commencement

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 29 is the canonical current-scheme provision for

Application of Employees' Provident Funds Scheme, 2026

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm the Gazette commencement date and the establishment coverage trigger

Confirm the Gazette commencement date and the establishment coverage trigger.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Apply the exclusions, exemption provisions and Code thresholds before calculating liability

Apply the exclusions, exemption provisions and Code thresholds before calculating liability.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Retain the source instrument and coverage memorandum in the legal register

Retain the source instrument and coverage memorandum in the legal register.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Application of Employees’ Provident Funds Scheme, 2026”, rather than treating it as a generic EPFO process

Apply the control specifically to “Application of Employees’ Provident Funds Scheme, 2026”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

coverage memorandum

establishment registration

employee population and threshold analysis

Gazette and commencement record

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Application of Employees’ Provident Funds Scheme, 2026

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 28

Related provision

Paragraph 30

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 28

Paragraph 30 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 30

Paragraph 30: Exemption from operation of Scheme | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 30

Employees' Pension Scheme, 2026 · Paragraph 30

Paragraph 30: Exemption from operation of Scheme

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Exemption, transfer and special cases

G.S.R. 527(E)

Exemption and trust governance

Scheme

Employees' Pension Scheme, 2026

Location

Exemption, transfer and special cases

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 30 is the canonical current-scheme provision for

Exemption from operation of Scheme

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm statutory power and whether benefits are at least as favourable

Confirm statutory power and whether benefits are at least as favourable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Maintain approval, trust deed/policy, investment, returns and inspection records

Maintain approval, trust deed/policy, investment, returns and inspection records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track conditions, renewal and cancellation risk

Track conditions, renewal and cancellation risk.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Exemption from operation of Scheme”, rather than treating it as a generic EPFO process

Apply the control specifically to “Exemption from operation of Scheme”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Exemption from operation of Scheme

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 29

Related provision

Paragraph 31

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 29

Paragraph 31 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 31

Paragraph 31: Submission of return | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 31

Employees' Pension Scheme, 2026 · Paragraph 31

Paragraph 31: Submission of return

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Exemption, transfer and special cases

G.S.R. 527(E)

Administration and control

Scheme

Employees' Pension Scheme, 2026

Location

Exemption, transfer and special cases

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 31 is the canonical current-scheme provision for

Submission of return

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Submission of return”, rather than treating it as a generic EPFO process

Apply the control specifically to “Submission of return”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Submission of return

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 30

Related provision

Paragraph 32

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 30

Paragraph 32 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 32

Paragraph 32: Transfer value | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 32

Employees' Pension Scheme, 2026 · Paragraph 32

Paragraph 32: Transfer value

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Exemption, transfer and special cases

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Exemption, transfer and special cases

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 32 is the canonical current-scheme provision for

Transfer value

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Calculates transfer value when pension rights move under the Scheme

Calculates transfer value when pension rights move under the Scheme.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Uses the applicable table/factor and verified service/wage data

Uses the applicable table/factor and verified service/wage data.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Transfer value is not the same as EPF accumulation transfer and must be separately reconciled

Transfer value is not the same as EPF accumulation transfer and must be separately reconciled.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 22.

Timing and trigger

On transfer or exit event specified by the Scheme.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Transfer value

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 31

Related provision

Paragraph 33

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 31

Paragraph 33 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 33

Paragraph 33: Information to Central Government | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 33

Employees' Pension Scheme, 2026 · Paragraph 33

Paragraph 33: Information to Central Government

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Exemption, transfer and special cases

G.S.R. 527(E)

Governance and reporting

Scheme

Employees' Pension Scheme, 2026

Location

Exemption, transfer and special cases

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 33 is the canonical current-scheme provision for

Information to Central Government

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Assign board/EPFO responsibility and reporting calendar

Assign board/EPFO responsibility and reporting calendar.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Ensure reported numbers reconcile with audited ledgers

Ensure reported numbers reconcile with audited ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Record approvals, minutes, submission and public disclosure where required

Record approvals, minutes, submission and public disclosure where required.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Information to Central Government”, rather than treating it as a generic EPFO process

Apply the control specifically to “Information to Central Government”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

board papers

minutes

audited data

submission acknowledgement

public report

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Information to Central Government

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 32

Related provision

Paragraph 34

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 32

Paragraph 34 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 34

Paragraph 34: Interpretation | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 34

Employees' Pension Scheme, 2026 · Paragraph 34

Paragraph 34: Interpretation

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Exemption, transfer and special cases

G.S.R. 527(E)

Administration and control

Scheme

Employees' Pension Scheme, 2026

Location

Exemption, transfer and special cases

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 34 is the canonical current-scheme provision for

Interpretation

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Interpretation”, rather than treating it as a generic EPFO process

Apply the control specifically to “Interpretation”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Interpretation

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 33

Related provision

Paragraph 35

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 33

Paragraph 35 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
RPFC v. Hooghly Mills	Coverage and dues adjudication require evidence-based statutory determination.
Bridge and Roof Co. v. Union of India	Basic-wage exclusions cannot be used mechanically; universality and ordinary-payment tests remain relevant subject to the 2026 Scheme and Code.
Organo Chemical Industries v. Union of India	Interest, damages and penal consequences perform different functions and should be separately recorded.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of EPF/EPS/EDLI Schemes, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - paragraph-01?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - paragraph-02?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - paragraph-03?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - paragraph-04?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - paragraph-05?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - paragraph-06?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - paragraph-07?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 4 - EPS claims, nomination and family pension

This chapter turns eps claims, nomination and family pension into an operational control file. It covers Paragraph 01, Paragraph 02, Paragraph 03, Paragraph 04; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Covered establishments, members, excluded employees, employers, nominees and EPFO officers must identify membership, wage, contribution and claim status.	Main obligations / rights • Paragraph 01 • Paragraph 02 • Paragraph 03 • Paragraph 04 • Paragraph 05
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: wrong membership/wage base, delayed remittance, excluded-employee treatment or incomplete ECR/records.	Employee / worker remedy membership credit, contribution visibility, transfer/withdrawal and grievance/claim routes. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for eps claims, nomination and family pension, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 4 - EPS claims, nomination and family pension

EPF/EPS/EDLI Schemes | Statutory text/source record, practical procedure, controls, remedies and Q&A.

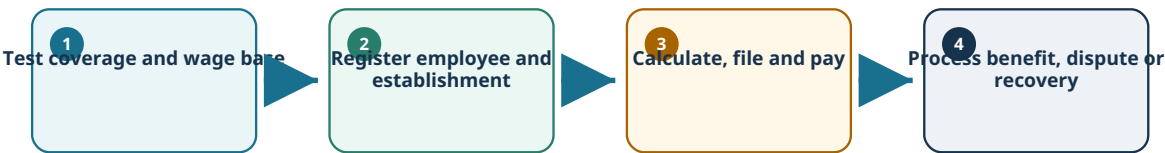
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 35

FININ2MIN LEGAL FLOW

EPF/EPS/EDLI Schemes — EPS claims, nomination and family pension

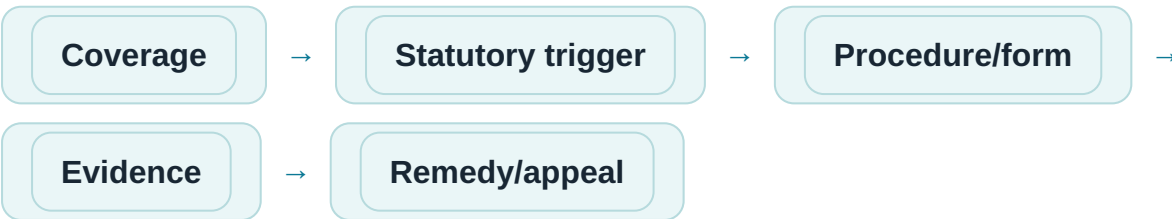


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Index

Paragraph index | Employees' Pension Scheme, 2026 | Finin2min

Labour

› EPFO Schemes › Paragraphs

Paragraph index

Employees' Pension Scheme, 2026: all paragraphs

Searchable paragraph list; each page owns one current legal topic.

36 paragraphs

No duplicate canonicals

Paragraph 1

Short title, commencement and application

Paragraph 2

Definitions

Paragraph 3

Pension Fund Account

Paragraph 4

Pension Fund

Paragraph 5

Payment of contribution

Paragraph 6

Recovery of damages for default in payment of any contributions

Paragraph 7

Membership of Employees' Pension Scheme

Paragraph 8

Resolution of doubts

Paragraph 9

Determination of eligible service

Paragraph 10

Determination of pensionable service

Paragraph 11

Determination of pensionable wages

Paragraph 12

Monthly pension

Paragraph 13

Benefits on leaving service before being eligible for pension

Paragraph 14

Benefits on permanent and total disablement

Paragraph 15

Benefits on death of member

Paragraph 16

Guarantee of pensionary benefits

Paragraph 17

Payment of pension

Paragraph 18

Duties of employer
Paragraph 19
Employer to furnish particulars of ownership
Paragraph 20
Investment of Pension Fund
Paragraph 21
Disposal of Fund
Paragraph 22
Maintenance of accounts
Paragraph 23
Audit
Paragraph 24
Rounding up of benefits
Paragraph 25
Valuation of Pension Fund
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Disbursement of pension and other benefits
Paragraph 27
Registers, records, etc.
Paragraph 28
Annual report
Paragraph 29
Application of Employees' Provident Funds Scheme, 2026
Paragraph 30
Exemption from operation of Scheme
Paragraph 31
Submission of return
Paragraph 32
Transfer value
Paragraph 33
Information to Central Government
Paragraph 34
Interpretation
Paragraph 35
Payment of pension in case of person charged with murder
Paragraph 36
Special provisions in respect of International Workers

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.

- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 01

Paragraph 1: Short title, commencement and application | Employees' Pension Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 1

Employees' Pension Scheme, 2026 · Paragraph 1

Paragraph 1: Short title, commencement and application

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Pension Scheme, 2026.

Preliminary

G.S.R. 527(E)

Scope and commencement

Scheme

Employees' Pension Scheme, 2026

Location

Preliminary

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 1 is the canonical current-scheme provision for

Short title, commencement and application

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It
supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things
already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm the Gazette commencement date and the establishment coverage trigger

Confirm the Gazette commencement date and the establishment coverage trigger.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Apply the exclusions, exemption provisions and Code thresholds before calculating liability

Apply the exclusions, exemption provisions and Code thresholds before calculating liability.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Retain the source instrument and coverage memorandum in the legal register

Retain the source instrument and coverage memorandum in the legal register.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Short title, commencement and application”, rather than treating it as a generic EPFO process

Apply the control specifically to “Short title, commencement and application”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

coverage memorandum

establishment registration

employee population and threshold analysis

Gazette and commencement record

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Short title, commencement and application

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 2

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

Paragraph 2 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 02

Paragraph 2: Definitions | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 2

Employees' Pension Scheme, 2026 · Paragraph 2

Paragraph 2: Definitions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Preliminary

G.S.R. 527(E)

Defined terms

Scheme

Employees' Pension Scheme, 2026

Location

Preliminary

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 2 is the canonical current-scheme provision for

Definitions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Read the defined term together with the Code definition and any cross-referenced Scheme

Read the defined term together with the Code definition and any cross-referenced Scheme.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document classification decisions rather than relying on payroll labels

Document classification decisions rather than relying on payroll labels.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Re-test status after changes in nationality, establishment control, family status or exemption

Re-test status after changes in nationality, establishment control, family status or exemption.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Definitions”, rather than treating it as a generic EPFO process

Apply the control specifically to “Definitions”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

classification memorandum

employee master

contracts and organisation chart

nationality/SSA documents where relevant

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Definitions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 1

Related provision

Paragraph 3

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 1

Paragraph 3 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 03

Paragraph 3: Pension Fund Account | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 3

Employees' Pension Scheme, 2026 · Paragraph 3

Paragraph 3: Pension Fund Account

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Fund, contributions and membership

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Fund, contributions and membership

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 3 is the canonical current-scheme provision for

Pension Fund Account

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Pension Fund Account”, rather than treating it as a generic EPFO process

Apply the control specifically to “Pension Fund Account”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Pension Fund Account

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 2

Related provision

Paragraph 4

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 2

Paragraph 4 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 04

Paragraph 4: Pension Fund | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 4

Employees' Pension Scheme, 2026 · Paragraph 4

Paragraph 4: Pension Fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Fund, contributions and membership

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Fund, contributions and membership

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 4 is the canonical current-scheme provision for

Pension Fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Constitutes the Pension Fund and identifies inflows used to finance pension benefits

Constitutes the Pension Fund and identifies inflows used to finance pension benefits.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Employer contribution is generally diverted at 8

Employer contribution is generally diverted at 8.33% within the statutory architecture, with Central Government support at 1.16% where applicable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Eligible higher-pension cases may require 9

Eligible higher-pension cases may require 9.49% employer diversion on wages above ₹15,000, subject to the operative eligibility and court/EPFO framework.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Payroll must reconcile EPF and EPS allocation rather than treating them as separate employee deductions

Payroll must reconcile EPF and EPS allocation rather than treating them as separate employee deductions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15 and 16.

Timing and trigger

Monthly with EPF remittance; perform annual member-wise reconciliation.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Pension Fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 3

Related provision

Paragraph 5

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 3

Paragraph 5 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 05

Paragraph 5: Payment of contribution | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 5

Employees' Pension Scheme, 2026 · Paragraph 5

Paragraph 5: Payment of contribution

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Fund, contributions and membership

G.S.R. 527(E)

Contributions and default

Scheme

Employees' Pension Scheme, 2026

Location

Fund, contributions and membership

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 5 is the canonical current-scheme provision for

Payment of contribution

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Prescribes payment and allocation of pension contributions

Prescribes payment and allocation of pension contributions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Employer is responsible for correct member eligibility, wage base and pension diversion

Employer is responsible for correct member eligibility, wage base and pension diversion.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Contribution errors affect later service and pension calculations and require traceable correction

Contribution errors affect later service and pension calculations and require traceable correction.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 16, 17, 127 and 128.

Timing and trigger

Monthly within the EPF remittance cycle.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Payment of contribution

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 4

Related provision

Paragraph 6

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 4

Paragraph 6 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 06

Paragraph 6: Recovery of damages for default in payment of any contributions | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 6

Employees' Pension Scheme, 2026 · Paragraph 6

Paragraph 6: Recovery of damages for default in payment of any contributions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Fund, contributions and membership

G.S.R. 527(E)

Contributions and default

Scheme

Employees' Pension Scheme, 2026

Location

Fund, contributions and membership

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 6 is the canonical current-scheme provision for

Recovery of damages for default in payment of any contributions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Fix the correct wage base, rate, ceiling and responsible employer

Fix the correct wage base, rate, ceiling and responsible employer.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Reconcile payroll, contractor data, return, challan and bank debit

Reconcile payroll, contractor data, return, challan and bank debit.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Calculate interest, damages and correction exposure separately

Calculate interest, damages and correction exposure separately.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Recovery of damages for default in payment of any contributions”, rather than treating it as a generic EPFO process

Apply the control specifically to “Recovery of damages for default in payment of any contributions”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Recovery of damages for default in payment of any contributions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 5

Related provision

Paragraph 7

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 5

Paragraph 7 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 07

Paragraph 7: Membership of Employees' Pension Scheme | Employees' Pension Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 7

Employees' Pension Scheme, 2026 · Paragraph 7

Paragraph 7: Membership of Employees' Pension Scheme

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Pension Scheme, 2026.

Fund, contributions and membership

G.S.R. 527(E)

Membership and service

Scheme

Employees' Pension Scheme, 2026

Location

Fund, contributions and membership

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 7 is the canonical current-scheme provision for

Membership of Employees' Pension Scheme

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It
supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things
already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Defines who enters and continues as a member of the pension scheme

Defines who enters and continues as a member of the pension scheme.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Carries forward protected membership from superseded pension schemes

Carries forward protected membership from superseded pension schemes.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Requires separation of excluded employee, new entrant, higher-pension eligible member and
international worker

Requires separation of excluded employee, new entrant, higher-pension eligible member and international worker.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 20 and 21.

Timing and trigger

At onboarding, transfer and status change.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

UAN/member ID

date of joining and exit

monthly contribution ledger

transfer and service history

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Membership of Employees' Pension Scheme

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 6

Related provision

Paragraph 8

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 6

Paragraph 8 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 08

Paragraph 8: Resolution of doubts | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 8

Employees' Pension Scheme, 2026 · Paragraph 8

Paragraph 8: Resolution of doubts

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Fund, contributions and membership

G.S.R. 527(E)

Administration and control

Scheme

Employees' Pension Scheme, 2026

Location

Fund, contributions and membership

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 8 is the canonical current-scheme provision for

Resolution of doubts

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

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Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Resolution of doubts”, rather than treating it as a generic EPFO process

Apply the control specifically to “Resolution of doubts”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Resolution of doubts

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 7

Related provision

Paragraph 9

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 7

Paragraph 9 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 09

Paragraph 9: Determination of eligible service | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 9

Employees' Pension Scheme, 2026 · Paragraph 9

Paragraph 9: Determination of eligible service

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Membership and service

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 9 is the canonical current-scheme provision for

Determination of eligible service

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

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Paragraph-specific legal and control map

Control 1: Determines eligible service from contributory periods and protected past service

Determines eligible service from contributory periods and protected past service.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Non-contributory service, breaks and legacy-scheme service require separate treatment

Non-contributory service, breaks and legacy-scheme service require separate treatment.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Service data must reconcile with EPF contribution history and transfer records

Service data must reconcile with EPF contribution history and transfer records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15 and 22.

Timing and trigger

Maintain continuously; validate before withdrawal benefit or pension claim.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

UAN/member ID

date of joining and exit

monthly contribution ledger

transfer and service history

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Determination of eligible service

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member

entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 8

Related provision

Paragraph 10

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 8

Paragraph 10 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 10

Paragraph 10: Determination of pensionable service | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 10

Employees' Pension Scheme, 2026 · Paragraph 10

Paragraph 10: Determination of pensionable service

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Membership and service

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 10 is the canonical current-scheme provision for

Determination of pensionable service

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Converts eligible service into pensionable service under the Scheme's rounding and credit rules

Converts eligible service into pensionable service under the Scheme's rounding and credit rules.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Service above specified thresholds may earn weightage where the Scheme permits

Service above specified thresholds may earn weightage where the Scheme permits.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: A month-level service ledger is preferable to relying only on years shown in a summary report

A month-level service ledger is preferable to relying only on years shown in a summary report.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15 and 22.

Timing and trigger

Compute at claim stage after resolving all contribution gaps.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

UAN/member ID

date of joining and exit

monthly contribution ledger

transfer and service history

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Determination of pensionable service

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 9

Related provision

Paragraph 11

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 9

Paragraph 11 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 11

Paragraph 11: Determination of pensionable wages | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 11

Employees' Pension Scheme, 2026 · Paragraph 11

Paragraph 11: Determination of pensionable wages

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 11 is the canonical current-scheme provision for

Determination of pensionable wages

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

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Paragraph-specific legal and control map

Control 1: Determines pensionable wages using the average monthly pay during the contributory period preceding exit

Determines pensionable wages using the average monthly pay during the contributory period preceding exit.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: The 2026 Scheme retains a 60-month averaging framework

The 2026 Scheme retains a 60-month averaging framework.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Higher-pension and international-worker cases require separate wage-ceiling and contribution-history

testing

Higher-pension and international-worker cases require separate wage-ceiling and contribution-history testing.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15 and 16.

Timing and trigger

Compute at pension claim using verified monthly wage and contribution data for the relevant 60-month period.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Determination of pensionable wages

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 10

Related provision

Paragraph 12

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 10

Paragraph 12 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 12

Paragraph 12: Monthly pension | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 12

Employees' Pension Scheme, 2026 · Paragraph 12

Paragraph 12: Monthly pension

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 12 is the canonical current-scheme provision for

Monthly pension

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Provides the monthly pension formula based on pensionable wages and pensionable service

Provides the monthly pension formula based on pensionable wages and pensionable service.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Core formula: pensionable wages × pensionable service ÷ 70, subject to Scheme qualifications, minimums and protected benefits

Core formula: pensionable wages × pensionable service ÷ 70, subject to Scheme qualifications, minimums and protected benefits.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Early pension, past service, higher pension and rounding can alter the final result

Early pension, past service, higher pension and rounding can alter the final result.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Do not estimate from last salary alone

Do not estimate from last salary alone.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15 and 16.

Timing and trigger

At superannuation/early-pension claim after final service and wage validation.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Monthly pension

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 11

Related provision

Paragraph 13

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 11

Paragraph 13 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 13

Paragraph 13: Benefits on leaving service before being eligible for pension | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 13

Employees' Pension Scheme, 2026 · Paragraph 13

Paragraph 13: Benefits on leaving service before being eligible for pension

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 13 is the canonical current-scheme provision for

Benefits on leaving service before being eligible for pension

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Provides withdrawal benefit or scheme-certificate route where a member leaves before monthly-pension eligibility

Provides withdrawal benefit or scheme-certificate route where a member leaves before monthly-pension eligibility.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: The choice and amount depend on eligible service and the applicable factor table

The choice and amount depend on eligible service and the applicable factor table.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A

payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: A scheme certificate preserves service for future aggregation and survivor rights

A scheme certificate preserves service for future aggregation and survivor rights.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15 and 22.

Timing and trigger

On cessation before pension eligibility; choice should be documented.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Benefits on leaving service before being eligible for pension

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 12

Related provision

Paragraph 14

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 12

Paragraph 14 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 14

Paragraph 14: Benefits on permanent and total disablement | Employees' Pension Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 14

Employees' Pension Scheme, 2026 · Paragraph 14

Paragraph 14: Benefits on permanent and total disablement

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 14 is the canonical current-scheme provision for

Benefits on permanent and total disablement

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Provides pension on permanent and total disablement subject to Scheme certification

Provides pension on permanent and total disablement subject to Scheme certification.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Unlike ordinary superannuation pension, disablement analysis centres on medical condition and membership/contribution status

Unlike ordinary superannuation pension, disablement analysis centres on medical condition and membership/contribution status.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Medical evidence, date of disablement and contribution record must align

Medical evidence, date of disablement and contribution record must align.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15 and 16.

Timing and trigger

Claim after certified permanent and total disablement.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Benefits on permanent and total disablement

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 13

Related provision

Paragraph 15

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 13

Paragraph 15 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 15

Paragraph 15: Benefits on death of member | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 15

Employees' Pension Scheme, 2026 · Paragraph 15

Paragraph 15: Benefits on death of member

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 15 is the canonical current-scheme provision for

Benefits on death of member

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

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Paragraph-specific legal and control map

Control 1: Provides family benefits after death of a member, including spouse/child/orphan treatment as applicable

Provides family benefits after death of a member, including spouse/child/orphan treatment as applicable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Eligibility depends on membership, family status, nomination/records and date of death

Eligibility depends on membership, family status, nomination/records and date of death.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Death in service and death after pension commencement require distinct computation paths

Death in service and death after pension commencement require distinct computation paths.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Nominee / family / legal heir

Code linkage

Sections 15 and 151.

Timing and trigger

File promptly after death with family and identity evidence.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Benefits on death of member

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 14

Related provision

Paragraph 16

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 14

Paragraph 16 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 16

Paragraph 16: Guarantee of pensionary benefits | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 16

Employees' Pension Scheme, 2026 · Paragraph 16

Paragraph 16: Guarantee of pensionary benefits

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 16 is the canonical current-scheme provision for

Guarantee of pensionary benefits

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the qualifying event and claimant/member status

Identify the qualifying event and claimant/member status.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Validate service, wages, balance, nomination/family and documentary evidence

Validate service, wages, balance, nomination/family and documentary evidence.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track processing, deficiency, approval, payment and appeal/remedy

Track processing, deficiency, approval, payment and appeal/remedy.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Guarantee of pensionary benefits”, rather than treating it as a generic EPFO process

Apply the control specifically to “Guarantee of pensionary benefits”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Guarantee of pensionary benefits

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 15

Related provision

Paragraph 17

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 15

Paragraph 17 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 17

Paragraph 17: Payment of pension | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 17

Employees' Pension Scheme, 2026 · Paragraph 17

Paragraph 17: Payment of pension

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Service and pension benefits

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Service and pension benefits

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 17 is the canonical current-scheme provision for

Payment of pension

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

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Paragraph-specific legal and control map

Control 1: Governs application and payment of pension and other benefits

Governs application and payment of pension and other benefits.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: A claim complete in all respects is expected to be settled within twenty days; deficiency communication and delay accountability should be tracked

A claim complete in all respects is expected to be settled within twenty days; deficiency communication and delay accountability should be tracked.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Payment channel, life certification and claimant identity must remain current

Payment channel, life certification and claimant identity must remain current.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 123 and 151.

Timing and trigger

20-day processing control for complete claims, subject to Scheme wording.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Payment of pension

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 16

Related provision

Paragraph 18

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 16

Paragraph 18 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 18

Paragraph 18: Duties of employer | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 18

Employees' Pension Scheme, 2026 · Paragraph 18

Paragraph 18: Duties of employer

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Returns and records

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 18 is the canonical current-scheme provision for

Duties of employer

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the event, filing owner, data source, form and portal

Identify the event, filing owner, data source, form and portal.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Use maker-checker validation and preserve acknowledgement

Use maker-checker validation and preserve acknowledgement.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Maintain records in inspection-ready form and retain correction history

Maintain records in inspection-ready form and retain correction history.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Duties of employer”, rather than treating it as a generic EPFO process

Apply the control specifically to “Duties of employer”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

prescribed form or electronic return

maker-checker evidence

portal acknowledgement

correction log

retention register

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Duties of employer

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 17

Related provision

Paragraph 19

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 17

Paragraph 19 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 19

Paragraph 19: Employer to furnish particulars of ownership | Employees' Pension Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 19

Employees' Pension Scheme, 2026 · Paragraph 19

Paragraph 19: Employer to furnish particulars of ownership

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Returns and records

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 19 is the canonical current-scheme provision for

Employer to furnish particulars of ownership

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the event, filing owner, data source, form and portal

Identify the event, filing owner, data source, form and portal.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Use maker-checker validation and preserve acknowledgement

Use maker-checker validation and preserve acknowledgement.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Maintain records in inspection-ready form and retain correction history

Maintain records in inspection-ready form and retain correction history.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Employer to furnish particulars of ownership”, rather than treating it as a generic EPFO process

Apply the control specifically to “Employer to furnish particulars of ownership”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

prescribed form or electronic return

maker-checker evidence

portal acknowledgement

correction log

retention register

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Employer to furnish particulars of ownership

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 18

Related provision

Paragraph 20

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 18

Paragraph 20 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 20

Paragraph 20: Investment of Pension Fund | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 20

Employees' Pension Scheme, 2026 · Paragraph 20

Paragraph 20: Investment of Pension Fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 20 is the canonical current-scheme provision for

Investment of Pension Fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Investment of Pension Fund”, rather than treating it as a generic EPFO process

Apply the control specifically to “Investment of Pension Fund”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Investment of Pension Fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 19

Related provision

Paragraph 21

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 19

Paragraph 21 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 21

Paragraph 21: Disposal of Fund | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 21

Employees' Pension Scheme, 2026 · Paragraph 21

Paragraph 21: Disposal of Fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 21 is the canonical current-scheme provision for

Disposal of Fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Disposal of Fund”, rather than treating it as a generic EPFO process
Apply the control specifically to “Disposal of Fund”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Disposal of Fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 20

Related provision

Paragraph 22

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 20

Paragraph 22 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 22

Paragraph 22: Maintenance of accounts | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 22

Employees' Pension Scheme, 2026 · Paragraph 22

Paragraph 22: Maintenance of accounts

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 22 is the canonical current-scheme provision for

Maintenance of accounts

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Maintenance of accounts”, rather than treating it as a generic EPFO process

Apply the control specifically to “Maintenance of accounts”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Maintenance of accounts

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 21

Related provision

Paragraph 23

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 21

Paragraph 23 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 23

Paragraph 23: Audit | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 23

Employees' Pension Scheme, 2026 · Paragraph 23

Paragraph 23: Audit

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 23 is the canonical current-scheme provision for

Audit

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Audit”, rather than treating it as a generic EPFO process

Apply the control specifically to “Audit”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Audit

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 22

Related provision

Paragraph 24

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 22

Paragraph 24 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 24

Paragraph 24: Rounding up of benefits | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 24

Employees' Pension Scheme, 2026 · Paragraph 24

Paragraph 24: Rounding up of benefits

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 24 is the canonical current-scheme provision for

Rounding up of benefits

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the qualifying event and claimant/member status

Identify the qualifying event and claimant/member status.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Validate service, wages, balance, nomination/family and documentary evidence

Validate service, wages, balance, nomination/family and documentary evidence.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track processing, deficiency, approval, payment and appeal/remedy

Track processing, deficiency, approval, payment and appeal/remedy.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Rounding up of benefits”, rather than treating it as a generic EPFO process

Apply the control specifically to “Rounding up of benefits”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Rounding up of benefits

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 23

Related provision

Paragraph 25

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 23

Paragraph 25 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 25

Paragraph 25: Valuation of Pension Fund | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 25

Employees' Pension Scheme, 2026 · Paragraph 25

Paragraph 25: Valuation of Pension Fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Fund and accounting

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 25 is the canonical current-scheme provision for

Valuation of Pension Fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Valuation of Pension Fund”, rather than treating it as a generic EPFO process

Apply the control specifically to “Valuation of Pension Fund”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Valuation of Pension Fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 24

Related provision

Paragraph 26

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 24

Paragraph 26 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 26

Paragraph 26: Disbursement of pension and other benefits | Employees' Pension Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 26

Employees' Pension Scheme, 2026 · Paragraph 26

Paragraph 26: Disbursement of pension and other benefits

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 26 is the canonical current-scheme provision for

Disbursement of pension and other benefits

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the qualifying event and claimant/member status

Identify the qualifying event and claimant/member status.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Validate service, wages, balance, nomination/family and documentary evidence

Validate service, wages, balance, nomination/family and documentary evidence.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track processing, deficiency, approval, payment and appeal/remedy

Track processing, deficiency, approval, payment and appeal/remedy.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Disbursement of pension and other benefits”, rather than treating it as a generic EPFO process

Apply the control specifically to “Disbursement of pension and other benefits”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Disbursement of pension and other benefits

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 25

Related provision

Paragraph 27

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 25

Paragraph 27 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 27

Paragraph 27: Registers, records, etc. | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 27

Employees' Pension Scheme, 2026 · Paragraph 27

Paragraph 27: Registers, records, etc.

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Returns and records

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 27 is the canonical current-scheme provision for

Registers, records, etc.

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the event, filing owner, data source, form and portal

Identify the event, filing owner, data source, form and portal.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Use maker-checker validation and preserve acknowledgement

Use maker-checker validation and preserve acknowledgement.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Maintain records in inspection-ready form and retain correction history

Maintain records in inspection-ready form and retain correction history.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Registers, records, etc

Apply the control specifically to “Registers, records, etc.”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

prescribed form or electronic return

maker-checker evidence

portal acknowledgement

correction log

retention register

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Registers, records, etc.

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 26

Related provision

Paragraph 28

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 26

Paragraph 28 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 28

Paragraph 28: Annual report | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 28

Employees' Pension Scheme, 2026 · Paragraph 28

Paragraph 28: Annual report

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Governance and reporting

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 28 is the canonical current-scheme provision for

Annual report

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Assign board/EPFO responsibility and reporting calendar

Assign board/EPFO responsibility and reporting calendar.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Ensure reported numbers reconcile with audited ledgers

Ensure reported numbers reconcile with audited ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Record approvals, minutes, submission and public disclosure where required

Record approvals, minutes, submission and public disclosure where required.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Annual report”, rather than treating it as a generic EPFO process
Apply the control specifically to “Annual report”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

board papers

minutes

audited data

submission acknowledgement

public report

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Annual report

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 27

Related provision

Paragraph 29

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 27

Paragraph 29 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 29

Paragraph 29: Application of Employees' Provident Funds Scheme, 2026 | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 29

Employees' Pension Scheme, 2026 · Paragraph 29

Paragraph 29: Application of Employees' Provident Funds Scheme, 2026

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Pension Scheme, 2026.

Administration, accounts and payment

G.S.R. 527(E)

Scope and commencement

Scheme

Employees' Pension Scheme, 2026

Location

Administration, accounts and payment

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 29 is the canonical current-scheme provision for

Application of Employees' Provident Funds Scheme, 2026

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm the Gazette commencement date and the establishment coverage trigger

Confirm the Gazette commencement date and the establishment coverage trigger.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Apply the exclusions, exemption provisions and Code thresholds before calculating liability

Apply the exclusions, exemption provisions and Code thresholds before calculating liability.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Retain the source instrument and coverage memorandum in the legal register

Retain the source instrument and coverage memorandum in the legal register.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Application of Employees’ Provident Funds Scheme, 2026”, rather than treating it as a generic EPFO process

Apply the control specifically to “Application of Employees’ Provident Funds Scheme, 2026”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

coverage memorandum

establishment registration

employee population and threshold analysis

Gazette and commencement record

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Application of Employees’ Provident Funds Scheme, 2026

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 28

Related provision

Paragraph 30

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 28

Paragraph 30 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 30

Paragraph 30: Exemption from operation of Scheme | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 30

Employees' Pension Scheme, 2026 · Paragraph 30

Paragraph 30: Exemption from operation of Scheme

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Exemption, transfer and special cases

G.S.R. 527(E)

Exemption and trust governance

Scheme

Employees' Pension Scheme, 2026

Location

Exemption, transfer and special cases

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 30 is the canonical current-scheme provision for

Exemption from operation of Scheme

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm statutory power and whether benefits are at least as favourable

Confirm statutory power and whether benefits are at least as favourable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Maintain approval, trust deed/policy, investment, returns and inspection records

Maintain approval, trust deed/policy, investment, returns and inspection records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track conditions, renewal and cancellation risk

Track conditions, renewal and cancellation risk.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Exemption from operation of Scheme”, rather than treating it as a generic EPFO process

Apply the control specifically to “Exemption from operation of Scheme”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Exemption from operation of Scheme

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 29

Related provision

Paragraph 31

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 29

Paragraph 31 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 31

Paragraph 31: Submission of return | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 31

Employees' Pension Scheme, 2026 · Paragraph 31

Paragraph 31: Submission of return

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Exemption, transfer and special cases

G.S.R. 527(E)

Administration and control

Scheme

Employees' Pension Scheme, 2026

Location

Exemption, transfer and special cases

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 31 is the canonical current-scheme provision for

Submission of return

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Submission of return”, rather than treating it as a generic EPFO process

Apply the control specifically to “Submission of return”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Submission of return

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 30

Related provision

Paragraph 32

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 30

Paragraph 32 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 32

Paragraph 32: Transfer value | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 32

Employees' Pension Scheme, 2026 · Paragraph 32

Paragraph 32: Transfer value

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Exemption, transfer and special cases

G.S.R. 527(E)

Benefits and claims

Scheme

Employees' Pension Scheme, 2026

Location

Exemption, transfer and special cases

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 32 is the canonical current-scheme provision for

Transfer value

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Calculates transfer value when pension rights move under the Scheme

Calculates transfer value when pension rights move under the Scheme.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Uses the applicable table/factor and verified service/wage data

Uses the applicable table/factor and verified service/wage data.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Transfer value is not the same as EPF accumulation transfer and must be separately reconciled

Transfer value is not the same as EPF accumulation transfer and must be separately reconciled.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 22.

Timing and trigger

On transfer or exit event specified by the Scheme.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Transfer value

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 31

Related provision

Paragraph 33

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 31

Paragraph 33 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 33

Paragraph 33: Information to Central Government | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 33

Employees' Pension Scheme, 2026 · Paragraph 33

Paragraph 33: Information to Central Government

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Exemption, transfer and special cases

G.S.R. 527(E)

Governance and reporting

Scheme

Employees' Pension Scheme, 2026

Location

Exemption, transfer and special cases

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 33 is the canonical current-scheme provision for

Information to Central Government

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Assign board/EPFO responsibility and reporting calendar

Assign board/EPFO responsibility and reporting calendar.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Ensure reported numbers reconcile with audited ledgers

Ensure reported numbers reconcile with audited ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Record approvals, minutes, submission and public disclosure where required

Record approvals, minutes, submission and public disclosure where required.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Information to Central Government”, rather than treating it as a generic EPFO process

Apply the control specifically to “Information to Central Government”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

board papers

minutes

audited data

submission acknowledgement

public report

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Information to Central Government

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 32

Related provision

Paragraph 34

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 32

Paragraph 34 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 34

Paragraph 34: Interpretation | Employees' Pension Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Pension Scheme, 2026

› Paragraph 34

Employees' Pension Scheme, 2026 · Paragraph 34

Paragraph 34: Interpretation

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Pension Scheme, 2026.

Exemption, transfer and special cases

G.S.R. 527(E)

Administration and control

Scheme

Employees' Pension Scheme, 2026

Location

Exemption, transfer and special cases

Notification

G.S.R. 527(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 34 is the canonical current-scheme provision for

Interpretation

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Pension Scheme, 2026, notified under section 15(1)(b) of the Code on Social Security, 2020. It supersedes Employees' Family Pension Scheme, 1971 and Employees' Pension Scheme, 1995, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Interpretation”, rather than treating it as a generic EPFO process

Apply the control specifically to “Interpretation”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Interpretation

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 33

Related provision

Paragraph 35

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 33

Paragraph 35 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
RPFC v. Hooghly Mills	Coverage and dues adjudication require evidence-based statutory determination.
Bridge and Roof Co. v. Union of India	Basic-wage exclusions cannot be used mechanically; universality and ordinary-payment tests remain relevant subject to the 2026 Scheme and Code.
Organo Chemical Industries v. Union of India	Interest, damages and penal consequences perform different functions and should be separately recorded.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of EPF/EPS/EDLI Schemes, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - paragraph-01?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - paragraph-02?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - paragraph-03?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - paragraph-04?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - paragraph-05?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - paragraph-06?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - paragraph-07?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 5 - EDLI coverage, assurance benefit and claims

This chapter turns edli coverage, assurance benefit and claims into an operational control file. It covers Paragraph 01, Paragraph 02, Paragraph 03, Paragraph 04; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Covered establishments, members, excluded employees, employers, nominees and EPFO officers must identify membership, wage, contribution and claim status.	Main obligations / rights • Paragraph 01 • Paragraph 02 • Paragraph 03 • Paragraph 04 • Paragraph 05
Key thresholds / timelines • Timing and trigger Within 15 days after the close of each month. • monthly event reporting within 15 days after month-end.	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: wrong membership/wage base, delayed remittance, excluded-employee treatment or incomplete ECR/records.	Employee / worker remedy membership credit, contribution visibility, transfer/withdrawal and grievance/claim routes. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for edli coverage, assurance benefit and claims, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 5 - EDLI coverage, assurance benefit and claims

EPF/EPS/EDLI Schemes | Statutory text/source record, practical procedure, controls, remedies and Q&A.

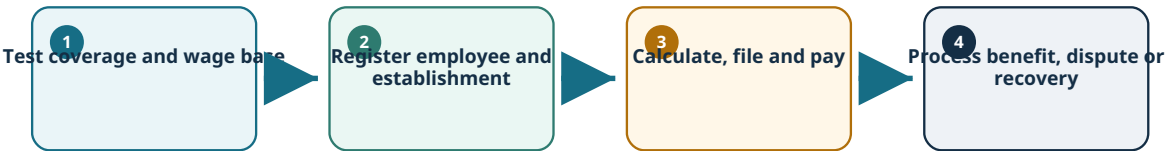
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 34

FININ2MIN LEGAL FLOW

EPF/EPS/EDLI Schemes — EDLI coverage, assurance benefit and claims

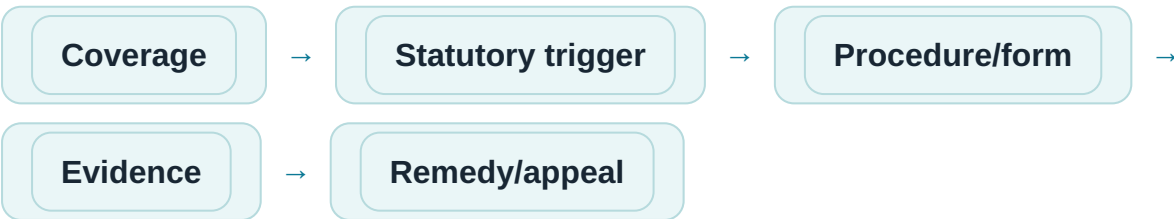


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Index

Paragraph index | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

› EPFO Schemes › Paragraphs

Paragraph index

Employees' Deposit-Linked Insurance Scheme, 2026: all paragraphs

Searchable paragraph list; each page owns one current legal topic.

31 paragraphs

No duplicate canonicals

Paragraph 1

Short title, commencement and application

Paragraph 2

Definitions

Paragraph 3

Administrative and financial powers of Commissioner

Paragraph 4

Application of provisions of Employees' Provident Funds Scheme, 2026

Paragraph 5

Contribution

Paragraph 6

Mode of payment of contribution

Paragraph 7

Recovery of damages for default in payment of contribution

Paragraph 8

Employer's contribution not to be deducted from wages of employee

Paragraph 9

Duty of employer

Paragraph 10

Inspection of records and registers

Paragraph 11

Administration Account

Paragraph 12

Deposit-Linked Insurance Fund Account

Paragraph 13

Investment of money of Insurance Fund

Paragraph 14

Interest

Paragraph 15

Disposal of Insurance Fund

Paragraph 16

Administrative expenses

Paragraph 17

Forms of accounts

Paragraph 18

Audit
Paragraph 19
Valuation of Insurance Fund
Paragraph 20
Budget
Paragraph 21
Scales of assurance benefit and minimum average balance maintained by employee
Paragraph 22
Assurance benefit to whom payable
Paragraph 23
Mode of payment of assurance amount
Paragraph 24
Registers, records, etc.
Paragraph 25
Annual Report
Paragraph 26
Special provision for claims under Employees' Deposit-Linked Insurance Scheme, 1976
Paragraph 27
Terms and conditions for grant of exemption
Paragraph 28
Renewal of exemption
Paragraph 29
Special provisions in respect of Employees' Enrolment Campaign, 2026
Paragraph 30
Transition provisions
Paragraph 31
Writing off of losses

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 01

Paragraph 1: Short title, commencement and application | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 1

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 1

Paragraph 1: Short title, commencement and application

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Preliminary and application

G.S.R. 526(E)

Scope and commencement

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Preliminary and application

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 1 is the canonical current-scheme provision for

Short title, commencement and application

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm the Gazette commencement date and the establishment coverage trigger

Confirm the Gazette commencement date and the establishment coverage trigger.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Apply the exclusions, exemption provisions and Code thresholds before calculating liability

Apply the exclusions, exemption provisions and Code thresholds before calculating liability.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Retain the source instrument and coverage memorandum in the legal register

Retain the source instrument and coverage memorandum in the legal register.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Short title, commencement and application”, rather than treating it as a generic EPFO process

Apply the control specifically to “Short title, commencement and application”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

coverage memorandum

establishment registration

employee population and threshold analysis

Gazette and commencement record

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Short title, commencement and application

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 2

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

Paragraph 2 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 02

Paragraph 2: Definitions | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 2

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 2

Paragraph 2: Definitions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Preliminary and application

G.S.R. 526(E)

Defined terms

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Preliminary and application

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 2 is the canonical current-scheme provision for

Definitions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Read the defined term together with the Code definition and any cross-referenced Scheme

Read the defined term together with the Code definition and any cross-referenced Scheme.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document classification decisions rather than relying on payroll labels

Document classification decisions rather than relying on payroll labels.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Re-test status after changes in nationality, establishment control, family status or exemption

Re-test status after changes in nationality, establishment control, family status or exemption.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Definitions”, rather than treating it as a generic EPFO process

Apply the control specifically to “Definitions”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

classification memorandum

employee master

contracts and organisation chart

nationality/SSA documents where relevant

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Definitions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 1

Related provision

Paragraph 3

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 1

Paragraph 3 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 03

Paragraph 3: Administrative and financial powers of Commissioner | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 3

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 3

Paragraph 3: Administrative and financial powers of Commissioner

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Preliminary and application

G.S.R. 526(E)

Administration and control

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Preliminary and application

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 3 is the canonical current-scheme provision for

Administrative and financial powers of Commissioner

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Administrative and financial powers of Commissioner”, rather than treating it as a generic EPFO process

Apply the control specifically to “Administrative and financial powers of Commissioner”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Administrative and financial powers of Commissioner

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 2

Related provision

Paragraph 4

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 2

Paragraph 4 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 04

Paragraph 4: Application of provisions of Employees' Provident Funds Scheme, 2026 | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 4

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 4

Paragraph 4: Application of provisions of Employees' Provident Funds Scheme, 2026

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Preliminary and application

G.S.R. 526(E)

Scope and commencement

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Preliminary and application

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 4 is the canonical current-scheme provision for

Application of provisions of Employees' Provident Funds Scheme, 2026

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm the Gazette commencement date and the establishment coverage trigger

Confirm the Gazette commencement date and the establishment coverage trigger.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Apply the exclusions, exemption provisions and Code thresholds before calculating liability

Apply the exclusions, exemption provisions and Code thresholds before calculating liability.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Retain the source instrument and coverage memorandum in the legal register

Retain the source instrument and coverage memorandum in the legal register.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Application of provisions of Employees’ Provident Funds Scheme, 2026”, rather than treating it as a generic EPFO process

Apply the control specifically to “Application of provisions of Employees’ Provident Funds Scheme, 2026”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

coverage memorandum

establishment registration

employee population and threshold analysis

Gazette and commencement record

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Application of provisions of Employees’ Provident Funds Scheme, 2026

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 3

Related provision

Paragraph 5

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 3

Paragraph 5 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 05

Paragraph 5: Contribution | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 5

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 5

Paragraph 5: Contribution

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Contribution and employer compliance

G.S.R. 526(E)

Contributions and default

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Contribution and employer compliance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 5 is the canonical current-scheme provision for

Contribution

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Creates employer-funded insurance contribution on Code-defined wages subject to the notified ceiling

Creates employer-funded insurance contribution on Code-defined wages subject to the notified ceiling.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: The contribution rate is notified by the Central Government after consultation and actuarial review

The contribution rate is notified by the Central Government after consultation and actuarial review.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Employees cannot be charged the employer's EDLI contribution

Employees cannot be charged the employer's EDLI contribution.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Payroll should separate EDLI contribution and administrative charge from EPF/EPS allocations

Payroll should separate EDLI contribution and administrative charge from EPF/EPS allocations.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15 and 16.

Timing and trigger

Monthly, using the current notified rate and ceiling.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Contribution

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 4

Related provision

Paragraph 6

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 4

Paragraph 6 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 06

Paragraph 6: Mode of payment of contribution | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 6

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 6

Paragraph 6: Mode of payment of contribution

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Contribution and employer compliance

G.S.R. 526(E)

Contributions and default

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Contribution and employer compliance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 6 is the canonical current-scheme provision for

Mode of payment of contribution

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Requires electronic payment of EDLI contribution and administrative charges

Requires electronic payment of EDLI contribution and administrative charges.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Employer is responsible for direct and contractor employees

Employer is responsible for direct and contractor employees.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Payment is due within fifteen days after close of each month

Payment is due within fifteen days after close of each month.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 16, 17, 127 and 128.

Timing and trigger

Within 15 days after the close of each month.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Mode of payment of contribution

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 5

Related provision

Paragraph 7

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 5

Paragraph 7 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 07

Paragraph 7: Recovery of damages for default in payment of contribution | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 7

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 7

Paragraph 7: Recovery of damages for default in payment of contribution

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Contribution and employer compliance

G.S.R. 526(E)

Contributions and default

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Contribution and employer compliance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 7 is the canonical current-scheme provision for

Recovery of damages for default in payment of contribution

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Fix the correct wage base, rate, ceiling and responsible employer

Fix the correct wage base, rate, ceiling and responsible employer.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Reconcile payroll, contractor data, return, challan and bank debit

Reconcile payroll, contractor data, return, challan and bank debit.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Calculate interest, damages and correction exposure separately

Calculate interest, damages and correction exposure separately.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Recovery of damages for default in payment of contribution”, rather than treating it as a generic EPFO process

Apply the control specifically to “Recovery of damages for default in payment of contribution”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Recovery of damages for default in payment of contribution

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 6

Related provision

Paragraph 8

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 6

Paragraph 8 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 08

Paragraph 8: Employer's contribution not to be deducted from wages of employee | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 8

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 8

Paragraph 8: Employer's contribution not to be deducted from wages of employee

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Contribution and employer compliance

G.S.R. 526(E)

Contributions and default

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Contribution and employer compliance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 8 is the canonical current-scheme provision for

Employer's contribution not to be deducted from wages of employee

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Fix the correct wage base, rate, ceiling and responsible employer

Fix the correct wage base, rate, ceiling and responsible employer.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Reconcile payroll, contractor data, return, challan and bank debit

Reconcile payroll, contractor data, return, challan and bank debit.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Calculate interest, damages and correction exposure separately

Calculate interest, damages and correction exposure separately.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Employer’s contribution not to be deducted from wages of employee”, rather than treating it as a generic EPFO process

Apply the control specifically to “Employer’s contribution not to be deducted from wages of employee”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Member / employee / claimant

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

wage register

contribution computation

electronic return/challan

bank proof

interest and damages working

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Employer’s contribution not to be deducted from wages of employee

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 7

Related provision

Paragraph 9

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 7

Paragraph 9 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 09

Paragraph 9: Duty of employer | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 9

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 9

Paragraph 9: Duty of employer

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Contribution and employer compliance

G.S.R. 526(E)

Administration and control

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Contribution and employer compliance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 9 is the canonical current-scheme provision for

Duty of employer

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Requires initial and monthly employee information and support for insurance claims

Requires initial and monthly employee information and support for insurance claims.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Employer must report entrants and exits and comply with Commissioner directions

Employer must report entrants and exits and comply with Commissioner directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Membership and nomination data should match the EPF Scheme records

Membership and nomination data should match the EPF Scheme records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 17 and 123.

Timing and trigger

Initial return within the specified commencement window; monthly event reporting within 15 days after month-end.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Duty of employer

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 8

Related provision

Paragraph 10

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 8

Paragraph 10 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 10

Paragraph 10: Inspection of records and registers | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 10

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 10

Paragraph 10: Inspection of records and registers

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Contribution and employer compliance

G.S.R. 526(E)

Returns and records

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Contribution and employer compliance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 10 is the canonical current-scheme provision for

Inspection of records and registers

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the event, filing owner, data source, form and portal

Identify the event, filing owner, data source, form and portal.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Use maker-checker validation and preserve acknowledgement

Use maker-checker validation and preserve acknowledgement.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Maintain records in inspection-ready form and retain correction history

Maintain records in inspection-ready form and retain correction history.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Inspection of records and registers”, rather than treating it as a generic EPFO process

Apply the control specifically to “Inspection of records and registers”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

prescribed form or electronic return

maker-checker evidence

portal acknowledgement

correction log

retention register

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Inspection of records and registers

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 9

Related provision

Paragraph 11

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 9

Paragraph 11 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 11

Paragraph 11: Administration Account | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 11

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 11

Paragraph 11: Administration Account

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Deposit-Linked Insurance Scheme, 2026.

Fund accounts and governance

G.S.R. 526(E)

Fund and accounting

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Fund accounts and governance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 11 is the canonical current-scheme provision for

Administration Account

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social
Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done
or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Administration Account”, rather than treating it as a generic EPFO process

Apply the control specifically to “Administration Account”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Administration Account

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 10

Related provision

Paragraph 12

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 10

Paragraph 12 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 12

Paragraph 12: Deposit-Linked Insurance Fund Account | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 12

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 12

Paragraph 12: Deposit-Linked Insurance Fund Account

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Fund accounts and governance

G.S.R. 526(E)

Fund and accounting

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Fund accounts and governance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 12 is the canonical current-scheme provision for

Deposit-Linked Insurance Fund Account

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Deposit-Linked Insurance Fund Account”, rather than treating it as a generic EPFO process

Apply the control specifically to “Deposit-Linked Insurance Fund Account”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Deposit-Linked Insurance Fund Account

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 11

Related provision

Paragraph 13

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 11

Paragraph 13 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 13

Paragraph 13: Investment of money of Insurance Fund | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 13

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 13

Paragraph 13: Investment of money of Insurance Fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Fund accounts and governance

G.S.R. 526(E)

Fund and accounting

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Fund accounts and governance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 13 is the canonical current-scheme provision for

Investment of money of Insurance Fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Investment of money of Insurance Fund”, rather than treating it as a generic EPFO process

Apply the control specifically to “Investment of money of Insurance Fund”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Investment of money of Insurance Fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or

fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 12

Related provision

Paragraph 14

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 12

Paragraph 14 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 14

Paragraph 14: Interest | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 14

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 14

Paragraph 14: Interest

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Fund accounts and governance

G.S.R. 526(E)

Fund and accounting

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Fund accounts and governance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 14 is the canonical current-scheme provision for

Interest

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Interest”, rather than treating it as a generic EPFO process

Apply the control specifically to “Interest”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Interest

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 13

Related provision

Paragraph 15

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 13

Paragraph 15 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 15

Paragraph 15: Disposal of Insurance Fund | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 15

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 15

Paragraph 15: Disposal of Insurance Fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Deposit-Linked Insurance Scheme, 2026.

Fund accounts and governance

G.S.R. 526(E)

Fund and accounting

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Fund accounts and governance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 15 is the canonical current-scheme provision for

Disposal of Insurance Fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social
Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done
or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Disposal of Insurance Fund”, rather than treating it as a generic EPFO process

Apply the control specifically to “Disposal of Insurance Fund”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Disposal of Insurance Fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 14

Related provision

Paragraph 16

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 14

Paragraph 16 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 16

Paragraph 16: Administrative expenses | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 16

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 16

Paragraph 16: Administrative expenses

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Deposit-Linked Insurance Scheme, 2026.

Fund accounts and governance

G.S.R. 526(E)

Administration and control

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Fund accounts and governance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 16 is the canonical current-scheme provision for

Administrative expenses

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social
Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done
or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Administrative expenses”, rather than treating it as a generic EPFO process

Apply the control specifically to “Administrative expenses”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Administrative expenses

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 15

Related provision

Paragraph 17

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 15

Paragraph 17 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 17

Paragraph 17: Forms of accounts | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 17

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 17

Paragraph 17: Forms of accounts

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Fund accounts and governance

G.S.R. 526(E)

Fund and accounting

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Fund accounts and governance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 17 is the canonical current-scheme provision for

Forms of accounts

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Forms of accounts”, rather than treating it as a generic EPFO process
Apply the control specifically to “Forms of accounts”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Forms of accounts

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 16

Related provision

Paragraph 18

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 16

Paragraph 18 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 18

Paragraph 18: Audit | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 18

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 18

Paragraph 18: Audit

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Fund accounts and governance

G.S.R. 526(E)

Fund and accounting

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Fund accounts and governance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 18 is the canonical current-scheme provision for

Audit

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Audit”, rather than treating it as a generic EPFO process

Apply the control specifically to “Audit”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Audit

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 17

Related provision

Paragraph 19

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 17

Paragraph 19 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 19

Paragraph 19: Valuation of Insurance Fund | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 19

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 19

Paragraph 19: Valuation of Insurance Fund

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Deposit-Linked Insurance Scheme, 2026.

Fund accounts and governance

G.S.R. 526(E)

Fund and accounting

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Fund accounts and governance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 19 is the canonical current-scheme provision for

Valuation of Insurance Fund

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social
Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done
or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Valuation of Insurance Fund”, rather than treating it as a generic EPFO process

Apply the control specifically to “Valuation of Insurance Fund”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Valuation of Insurance Fund

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 18

Related provision

Paragraph 20

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 18

Paragraph 20 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 20

Paragraph 20: Budget | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 20

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 20

Paragraph 20: Budget

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Fund accounts and governance

G.S.R. 526(E)

Fund and accounting

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Fund accounts and governance

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 20 is the canonical current-scheme provision for

Budget

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Separate benefit fund, administration account and member ledgers

Separate benefit fund, administration account and member ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Follow approved investment, valuation, audit and reporting controls

Follow approved investment, valuation, audit and reporting controls.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile opening balance, inflows, benefits, expenses, income and closing balance

Reconcile opening balance, inflows, benefits, expenses, income and closing balance.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Budget”, rather than treating it as a generic EPFO process

Apply the control specifically to “Budget”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Central Board / EPFO

Commissioner / authorised officer

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

general ledger

member sub-ledger

bank and investment reconciliation

valuation/audit report

board approval

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Budget

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 19

Related provision

Paragraph 21

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 19

Paragraph 21 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 21

Paragraph 21: Scales of assurance benefit and minimum average balance maintained by employee | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 21

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 21

Paragraph 21: Scales of assurance benefit and minimum average balance maintained by employee

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Assurance benefit and claims

G.S.R. 526(E)

Benefits and claims

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Assurance benefit and claims

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 21 is the canonical current-scheme provision for

Scales of assurance benefit and minimum average balance maintained by employee

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Sets the assurance-benefit scale using average PF balance, wages and qualifying service

Sets the assurance-benefit scale using average PF balance, wages and qualifying service.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: For qualifying continuous service, the principal formula uses 35 times average monthly wages subject to the wage ceiling plus 50% of average PF balance capped at ₹1

For qualifying continuous service, the principal formula uses 35 times average monthly wages subject to the wage ceiling plus 50% of average PF balance capped at ₹1.75 lakh.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A

payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: The Scheme states a floor of ₹2

The Scheme states a floor of ₹2.5 lakh and a ceiling of ₹7 lakh for the specified computation, and contains an additional 20% increase provision; use the current EPFO computation for the final payable amount.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Alternative average-balance protection applies where the continuous-service condition is not met

Alternative average-balance protection applies where the continuous-service condition is not met.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15 and 16.

Timing and trigger

Computed at death claim using verified service, wage and PF balance data.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Scales of assurance benefit and minimum average balance maintained by employee

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the

Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 20

Related provision

Paragraph 22

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 20

Paragraph 22 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 22

Paragraph 22: Assurance benefit to whom payable | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 22

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 22

Paragraph 22: Assurance benefit to whom payable

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Assurance benefit and claims

G.S.R. 526(E)

Benefits and claims

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Assurance benefit and claims

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 22 is the canonical current-scheme provision for

Assurance benefit to whom payable

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Determines the lawful recipient of assurance benefit using nomination and family/succession rules

Determines the lawful recipient of assurance benefit using nomination and family/succession rules.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: The EDLI nominee is linked to the EPF nomination framework

The EDLI nominee is linked to the EPF nomination framework.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Competing claims require legal review rather than mechanical payment to the first applicant

Competing claims require legal review rather than mechanical payment to the first applicant.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15 and 151.

Timing and trigger

At claim stage after validating nomination, family status and claimant identity.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Assurance benefit to whom payable

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 21

Related provision

Paragraph 23

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 21

Paragraph 23 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 23

Paragraph 23: Mode of payment of assurance amount | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 23

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 23

Paragraph 23: Mode of payment of assurance amount

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Assurance benefit and claims

G.S.R. 526(E)

Benefits and claims

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Assurance benefit and claims

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 23 is the canonical current-scheme provision for

Mode of payment of assurance amount

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Prescribes the claim and payment route for assurance benefit

Prescribes the claim and payment route for assurance benefit.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: A complete claim is to be processed within twenty days; officer-attributable delay may attract 12% penal interest

A complete claim is to be processed within twenty days; officer-attributable delay may attract 12% penal interest.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Employer must provide death, wage, service and contribution records without avoidable delay

Employer must provide death, wage, service and contribution records without avoidable delay.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 123 and 151.

Timing and trigger

20-day processing control for a complete claim.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Mode of payment of assurance amount

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 22

Related provision

Paragraph 24

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 22

Paragraph 24 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 24

Paragraph 24: Registers, records, etc. | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 24

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 24

Paragraph 24: Registers, records, etc.

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Deposit-Linked Insurance Scheme, 2026.

Assurance benefit and claims

G.S.R. 526(E)

Returns and records

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Assurance benefit and claims

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 24 is the canonical current-scheme provision for

Registers, records, etc.

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social
Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done
or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the event, filing owner, data source, form and portal

Identify the event, filing owner, data source, form and portal.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Use maker-checker validation and preserve acknowledgement

Use maker-checker validation and preserve acknowledgement.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Maintain records in inspection-ready form and retain correction history

Maintain records in inspection-ready form and retain correction history.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Registers, records, etc

Apply the control specifically to “Registers, records, etc.”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Employer / principal employer

Payroll and compliance owner

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

prescribed form or electronic return

maker-checker evidence

portal acknowledgement

correction log

retention register

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Registers, records, etc.

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 23

Related provision

Paragraph 25

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 23

Paragraph 25 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 25

Paragraph 25: Annual Report | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 25

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 25

Paragraph 25: Annual Report

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Assurance benefit and claims

G.S.R. 526(E)

Governance and reporting

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Assurance benefit and claims

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 25 is the canonical current-scheme provision for

Annual Report

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Assign board/EPFO responsibility and reporting calendar

Assign board/EPFO responsibility and reporting calendar.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Ensure reported numbers reconcile with audited ledgers

Ensure reported numbers reconcile with audited ledgers.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Record approvals, minutes, submission and public disclosure where required

Record approvals, minutes, submission and public disclosure where required.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Annual Report”, rather than treating it as a generic EPFO process
Apply the control specifically to “Annual Report”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

board papers

minutes

audited data

submission acknowledgement

public report

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Annual Report

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 24

Related provision

Paragraph 26

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 24

Paragraph 26 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 26

Paragraph 26: Special provision for claims under Employees' Deposit-Linked Insurance Scheme, 1976 |

Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 26

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 26

Paragraph 26: Special provision for claims under Employees' Deposit-Linked Insurance Scheme, 1976

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Exemption, transition and special provisions

G.S.R. 526(E)

Benefits and claims

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Exemption, transition and special provisions

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 26 is the canonical current-scheme provision for

Special provision for claims under Employees' Deposit-Linked Insurance Scheme, 1976

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Protects treatment of claims linked to service under the superseded 1976 Scheme

Protects treatment of claims linked to service under the superseded 1976 Scheme.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Date of death, period of membership and saved rights determine which provisions apply

Date of death, period of membership and saved rights determine which provisions apply.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Do not reject a legacy-period claim merely because the current form or portal differs

Do not reject a legacy-period claim merely because the current form or portal differs.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 153 and 164.

Timing and trigger

Apply to pending and saved claims based on event date and transition clause.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

claim form

identity and KYC

service and wage record

nomination/family evidence

approval and payment proof

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Special provision for claims under Employees' Deposit-Linked Insurance Scheme, 1976

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 25

Related provision

Paragraph 27

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 25

Paragraph 27 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 27

Paragraph 27: Terms and conditions for grant of exemption | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 27

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 27

Paragraph 27: Terms and conditions for grant of exemption

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Exemption, transition and special provisions

G.S.R. 526(E)

Exemption and trust governance

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Exemption, transition and special provisions

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 27 is the canonical current-scheme provision for

Terms and conditions for grant of exemption

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Sets conditions for exemption where an establishment provides insurance benefits not less favourable than the statutory scheme

Sets conditions for exemption where an establishment provides insurance benefits not less favourable than the statutory scheme.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Requires trust/policy governance, solvency, records, returns, inspection and continued equivalence
Requires trust/policy governance, solvency, records, returns, inspection and continued equivalence.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A

payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Exemption is conditional and can be cancelled for breach

Exemption is conditional and can be cancelled for breach.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 143.

Timing and trigger

At application, renewal and ongoing compliance review.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Terms and conditions for grant of exemption

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or

competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 26

Related provision

Paragraph 28

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 26

Paragraph 28 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 28

Paragraph 28: Renewal of exemption | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 28

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 28

Paragraph 28: Renewal of exemption

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Exemption, transition and special provisions

G.S.R. 526(E)

Exemption and trust governance

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Exemption, transition and special provisions

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 28 is the canonical current-scheme provision for

Renewal of exemption

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Confirm statutory power and whether benefits are at least as favourable

Confirm statutory power and whether benefits are at least as favourable.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Maintain approval, trust deed/policy, investment, returns and inspection records

Maintain approval, trust deed/policy, investment, returns and inspection records.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Track conditions, renewal and cancellation risk

Track conditions, renewal and cancellation risk.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Renewal of exemption”, rather than treating it as a generic EPFO process

Apply the control specifically to “Renewal of exemption”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Appropriate Government

Board of trustees / exempted establishment

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

exemption order

trust deed/policy

board minutes

investment and return records

inspection reports

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Renewal of exemption

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 27

Related provision

Paragraph 29

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 27

Paragraph 29 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 29

Paragraph 29: Special provisions in respect of Employees' Enrolment Campaign, 2026 | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min

Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 29

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 29

Paragraph 29: Special provisions in respect of Employees' Enrolment Campaign, 2026

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for Employees' Deposit-Linked Insurance Scheme, 2026.

Exemption, transition and special provisions

G.S.R. 526(E)

Transition and savings

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Exemption, transition and special provisions

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 29 is the canonical current-scheme provision for

Special provisions in respect of Employees' Enrolment Campaign, 2026

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Connects EDLI treatment with the Employees' Enrolment Campaign 2026

Connects EDLI treatment with the Employees' Enrolment Campaign 2026.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Coverage relief must be matched to actual omitted employees and campaign conditions

Coverage relief must be matched to actual omitted employees and campaign conditions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Maintain employee-level declaration, wage, contribution and campaign acknowledgement

Maintain employee-level declaration, wage, contribution and campaign acknowledgement.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

Member / employee / claimant

Code linkage

Sections 15, 133, 138, 153 and 164.

Timing and trigger

Within the notified campaign window and implementation instructions.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

old-scheme record

new-scheme mapping

pending-item register

saved-rights analysis

closure evidence

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Special provisions in respect of Employees' Enrolment Campaign, 2026

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 28

Related provision

Paragraph 30

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 28

Paragraph 30 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 30

Paragraph 30: Transition provisions | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 30

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 30

Paragraph 30: Transition provisions

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for
Employees' Deposit-Linked Insurance Scheme, 2026.

Exemption, transition and special provisions

G.S.R. 526(E)

Transition and savings

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Exemption, transition and special provisions

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 30 is the canonical current-scheme provision for

Transition provisions

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government
notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social
Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done
or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Transfers assets, liabilities, memberships and administration from the superseded scheme

Transfers assets, liabilities, memberships and administration from the superseded scheme.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Preserves lawful past action and separates legacy events from new-scheme events

Preserves lawful past action and separates legacy events from new-scheme events.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A
payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Reconcile pending claims, exemptions and accounts at transition date

Reconcile pending claims, exemptions and accounts at transition date.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 153 and 164.

Timing and trigger

At transition and for every pending legacy item until closure.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

old-scheme record

new-scheme mapping

pending-item register

saved-rights analysis

closure evidence

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Transition provisions

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 29

Related provision

Paragraph 31

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 29

Paragraph 31 →

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Paragraph 31

Paragraph 31: Writing off of losses | Employees' Deposit-Linked Insurance Scheme, 2026 | Finin2min
Labour

EPFO Schemes

Employees' Deposit-Linked Insurance Scheme, 2026

› Paragraph 31

Employees' Deposit-Linked Insurance Scheme, 2026 · Paragraph 31

Paragraph 31: Writing off of losses

Paragraph-wise legal explanation, implementation control, evidence, remedy and transition mapping for

Employees' Deposit-Linked Insurance Scheme, 2026.

Exemption, transition and special provisions

G.S.R. 526(E)

Administration and control

Scheme

Employees' Deposit-Linked Insurance Scheme, 2026

Location

Exemption, transition and special provisions

Notification

G.S.R. 526(E)

Source review

2026-07-17

What this paragraph regulates

Paragraph 31 is the canonical current-scheme provision for

Writing off of losses

. It must be read with the Code on Social Security, 2020, the defined terms, current Central Government notifications, EPFO implementation directions and saved legacy rights.

Legal source:

Employees' Deposit-Linked Insurance Scheme, 2026, notified under section 15(1)(c) of the Code on Social Security, 2020. It supersedes Employees' Deposit-Linked Insurance Scheme, 1976, except for things already done or omitted before supersession.

Open Gazette copy

Paragraph-specific legal and control map

Control 1: Identify the statutory actor, decision and approval level

Identify the statutory actor, decision and approval level.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 2: Document inputs, evidence, outcome and review trail

Document inputs, evidence, outcome and review trail.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 3: Link the control to the Code, Scheme and current EPFO directions

Link the control to the Code, Scheme and current EPFO directions.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Control 4: Apply the control specifically to “Writing off of losses”, rather than treating it as a generic EPFO process

Apply the control specifically to “Writing off of losses”, rather than treating it as a generic EPFO process.

Implementation test:

Identify the responsible person, source data, statutory event, approval and retained evidence for this control. A payroll label or portal status alone is not conclusive where underlying facts differ.

Responsible parties

EPFO / authorised officer

Employer or member, according to the transaction

Code linkage

Sections 15, 16, 17, 20, 21, 22, 123, 125–129, 143, 151, 153 and 164, as context requires.

Timing and trigger

Event-driven or periodic according to the paragraph; confirm the current EPFO portal and implementation direction before action.

Decision questions

Is the establishment and person covered on the event date?

Is this a current-scheme event, a saved legacy event or a correction?

Which wage, service, balance, family or fund data is legally relevant?

Which form, portal, authority and evidence are required?

Evidence and audit trail

authority order

input record

decision note

approval

audit trail

Minimum review controls

Maker-checker sign-off tied to employee/member ID.

Reconciliation to payroll, contractor, fund and bank records where relevant.

Current rate, ceiling, circular and portal version check.

Exception log and legal basis for overrides or delayed correction.

Retention of acknowledgement, order and proof of payment/benefit.

Non-compliance, remedy and escalation

Possible consequences include contribution assessment, interest, damages, recovery, penalty, benefit correction, delayed-claim interest, cancellation of exemption or litigation. The exact pathway depends on whether the issue concerns coverage, contribution, a Fund decision, a member benefit or an exempted establishment.

Employer correction

Correct master data, return and remittance with a preserved audit trail; do not overwrite the original default.

Member/claimant remedy

Use the prescribed claim, grievance, review or appeal route with complete supporting evidence.

Authority action

Assessment, interest, damages and recovery should be separately quantified and linked to the applicable Code order.

Worked control scenario

An establishment receives a transaction or employee event that falls within

Writing off of losses

. The compliance owner first fixes the event date and member status, then retrieves wage/service/nomination or fund data as relevant. The maker prepares the statutory computation or claim; an independent reviewer checks the Code link, paragraph conditions, current ceiling/rate and prior transactions. Only after reconciliation is the portal

filing or payment completed. The acknowledgement, calculation and supporting records are retained together.

Failure pattern:

treating an EPFO portal acceptance as proof that the underlying legal classification, wage base or claimant entitlement is correct. Portal processing does not eliminate assessment, recovery, damages, benefit-revision or competing-claim risk.

Practical Q&A

Can a contract or payroll policy override this paragraph?

No. A contract may allocate operational responsibility but cannot reduce statutory liability or member entitlement.

Can an old-scheme paragraph still matter?

Yes, for things done, omitted, accrued or pending before supersession. Document the event date and savings basis; do not mix historic and current rules.

Is the Gazette page alone enough for live compliance?

No. Check later notifications, EPFO circulars, portal specifications, court orders and establishment-specific exemption orders.

Related provisions

Paragraph 30

Related provision

Code section 15 — Schemes

Related provision

Code section 16 — Funds

Related provision

← Paragraph 30

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Exempted Establishment Monthly Return

Return Exempted establishment: Exempted-establishment monthly insurance return | Finin2min

Labour

EPFO Schemes

› Return Exempted establishment

Return repository

Return Exempted establishment: Exempted-establishment monthly insurance return

Prescribed instrument control guide under Employees' Deposit-Linked Insurance Scheme, 2026.

G.S.R. 526(E)

Electronic/physical equivalent

Evidence-controlled

Purpose and legal role

Exempted-establishment monthly insurance return is a prescribed implementation instrument under Employees' Deposit-Linked Insurance Scheme, 2026. Use the Gazette format or current EPFO electronic equivalent. This page explains control ownership and does not replace the prescribed layout.

Open Gazette copy containing the prescribed instrument

Data and validation

Establishment code and legal identity

Member/UAN or claimant identity as relevant

Wage, contribution, service, fund or claim data

Period and event date

Authorised-signatory authentication

Attachments and declaration required by the instrument

Control sequence

Confirm the correct instrument and current portal equivalent.

Extract data from the controlled source system.

Reconcile totals and member-level records.

Obtain maker-checker approval.

File and retain acknowledgement and immutable copy.

Related paragraphs

EDLI paragraph 27

Legal owner

EDLI paragraph 28

Legal owner

Failure and correction

Incorrect, incomplete or late filing can contribute to assessment, delayed benefit, damages, recovery or exemption risk. Corrections should retain the original filing, reason, approving officer and revised acknowledgement.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Index

EDLI 2026 prescribed return | Finin2min

Labour

› EPFO Schemes › Instruments

Instrument index

EDLI 2026 prescribed return

Prescribed forms, tables and return control pages.

Gazette-linked

Evidence-controlled

Exempted-establishment monthly insurance return

Prescribed instrument control page

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.

Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
RPFC v. Hooghly Mills	Coverage and dues adjudication require evidence-based statutory determination.
Bridge and Roof Co. v. Union of India	Basic-wage exclusions cannot be used mechanically; universality and ordinary-payment tests remain relevant subject to the 2026 Scheme and Code.
Organo Chemical Industries v. Union of India	Interest, damages and penal consequences perform different functions and should be separately recorded.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of EPF/EPS/EDLI Schemes, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - paragraph-01?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - paragraph-02?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - paragraph-03?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - paragraph-04?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - paragraph-05?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - paragraph-06?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - paragraph-07?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 1 - Coverage, registration and contributions

This chapter turns coverage, registration and contributions into an operational control file. It covers Regulation 010, Regulation 010A, Regulation 010B, Regulation 010C; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Factories and establishments, insured persons, employers, dependants and ESIC authorities must identify coverage, wage/contribution periods and benefit eligibility.

Main obligations / rights

- Regulation 010
- Regulation 010A
- Regulation 010B
- Regulation 010C
- Regulation 011

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: operating without registration, using stale particulars or missing amendment/closure filings.

Employee / worker remedy

medical and cash benefits, employment-injury protection and access to ESIC/Employees Insurance Court remedies. Confirm authority, limitation and appeal route.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for coverage, registration and contributions, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026

Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 1 - Coverage, registration and contributions

ESI Regulations and Benefits | Statutory text/source record, practical procedure, controls, remedies and Q&A.

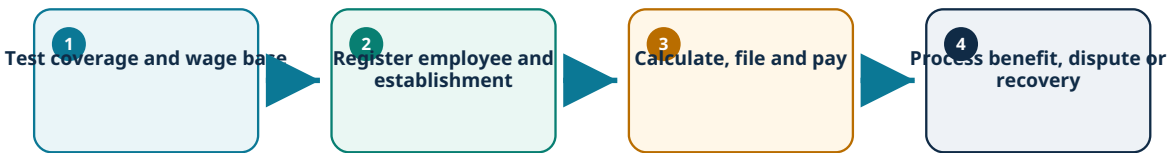
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 17

FININ2MIN LEGAL FLOW

ESI Regulations and Benefits — Coverage, registration and contributions

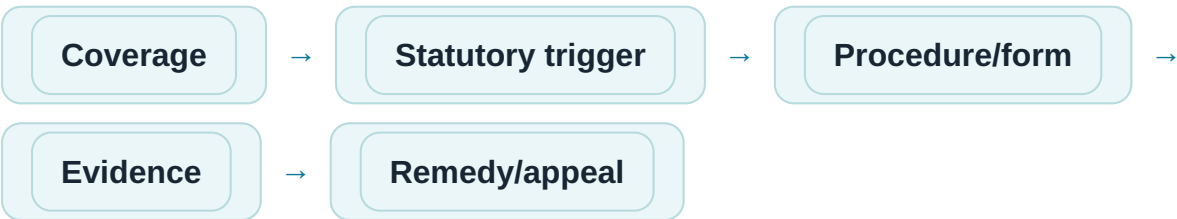


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Regulation 010

Regulation 10: Regional Boards | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 10

ESI General Regulations, 1950 · Regulation 10

Regulation 10: Regional Boards

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

I — Preliminary and governance

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 10 addresses ESIC governance or delegated decision-making: Regional Boards.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Confirm the competent body/officer and valid delegation before relying on a decision.

Confirm the competent body/officer and valid delegation before relying on a decision.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Check quorum, voting, agenda, minutes and conflict disclosures where the provision concerns meetings.

Check quorum, voting, agenda, minutes and conflict disclosures where the provision concerns meetings.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Preserve the resolution/order and the statutory source of authority.

Preserve the resolution/order and the statutory source of authority.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: A relaxation or delegated decision must remain within the enabling Code and cannot override a

mandatory provision.

A relaxation or delegated decision must remain within the enabling Code and cannot override a mandatory provision.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Corporation, Standing Committee, Medical Benefit Council, Regional Board/local committee or authorised officer

Trigger

A governance decision, delegation, meeting, relaxation or benefit determination is required.

Current-law crosswalk

Primary Code sections: 5, 9, 12. Central Rules: 8, 11, 12.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

agenda and notice

attendance/quorum

resolution/minutes

delegation order

reasoned decision

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

A decision by the wrong authority or without required procedure is vulnerable to challenge.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 10 — Regional Boards

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 10 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 5

Current Code provision

Code section 9

Current Code provision

Code section 12

Current Code provision

Central Rule 8

Social Security (Central) Rules, 2026

Central Rule 11

Social Security (Central) Rules, 2026

Central Rule 12

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 9

Regulation 10A →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 010A

Regulation 10A: Local committees | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 10A

ESI General Regulations, 1950 · Regulation 10A

Regulation 10A: Local committees

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

I — Preliminary and governance

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 10A addresses ESIC governance or delegated decision-making: Local committees.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Confirm the competent body/officer and valid delegation before relying on a decision.

Confirm the competent body/officer and valid delegation before relying on a decision.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Check quorum, voting, agenda, minutes and conflict disclosures where the provision concerns meetings.

Check quorum, voting, agenda, minutes and conflict disclosures where the provision concerns meetings.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Preserve the resolution/order and the statutory source of authority.

Preserve the resolution/order and the statutory source of authority.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: A relaxation or delegated decision must remain within the enabling Code and cannot override a

mandatory provision.

A relaxation or delegated decision must remain within the enabling Code and cannot override a mandatory provision.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Corporation, Standing Committee, Medical Benefit Council, Regional Board/local committee or authorised officer

Trigger

A governance decision, delegation, meeting, relaxation or benefit determination is required.

Current-law crosswalk

Primary Code sections: 5, 9, 12. Central Rules: 8, 11, 12.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

agenda and notice

attendance/quorum

resolution/minutes

delegation order

reasoned decision

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

A decision by the wrong authority or without required procedure is vulnerable to challenge.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 10A — Local committees

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 10A automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 5

Current Code provision

Code section 9

Current Code provision

Code section 12

Current Code provision

Central Rule 8

Social Security (Central) Rules, 2026

Central Rule 11

Social Security (Central) Rules, 2026

Central Rule 12

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 10

Regulation 10B →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 010B

Regulation 10B: Registration of factories or establishments | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 10B

ESI General Regulations, 1950 · Regulation 10B

Regulation 10B: Registration of factories or establishments

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 10B governs an insured-person or establishment master-data step: Registration of factories or establishments.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Capture the establishment code, employee identity, date of entry and coverage facts at source.

Capture the establishment code, employee identity, date of entry and coverage facts at source.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Reconcile family and dependent data to supporting documents before benefit use.

Reconcile family and dependent data to supporting documents before benefit use.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 5: Establishment registration under the Code is now anchored in section 3 and Rule 5; ESI-specific coverage and employee insurance also require section 28 and Rule 18 analysis.

Establishment registration under the Code is now anchored in section 3 and Rule 5; ESI-specific coverage and employee insurance also require section 28 and Rule 18 analysis.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, insured person and appropriate ESIC office

Trigger

Coverage starts, employment changes, family particulars change, or identity evidence is lost/incorrect.

Current-law crosswalk

Primary Code sections: 3, 28, 31. Central Rules: 5, 18.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

appointment and wage record

employee/dependent identity evidence

portal acknowledgement

change request and approval

employer–contractor reconciliation

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Late or incorrect enrolment can expose contributions, interest, damages and delayed or disputed benefit access.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 10B — Registration of factories or establishments

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved

regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 10B automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 3

Current Code provision

Code section 28

Current Code provision

Code section 31

Current Code provision

Central Rule 5

Social Security (Central) Rules, 2026

Central Rule 18

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 10A

Regulation 10C →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 010C

Regulation 10C: Submission of annual information by factories or establishments | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 10C

ESI General Regulations, 1950 · Regulation 10C

Regulation 10C: Submission of annual information by factories or establishments

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 10C governs an insured-person or establishment master-data step: Submission of annual information by factories or establishments.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Capture the establishment code, employee identity, date of entry and coverage facts at source.

Capture the establishment code, employee identity, date of entry and coverage facts at source.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Reconcile family and dependent data to supporting documents before benefit use.

Reconcile family and dependent data to supporting documents before benefit use.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction

before concluding compliance.

Control 4: Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, insured person and appropriate ESIC office

Trigger

Coverage starts, employment changes, family particulars change, or identity evidence is lost/incorrect.

Current-law crosswalk

Primary Code sections: 3, 28, 31. Central Rules: 5, 18.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

appointment and wage record

employee/dependent identity evidence

portal acknowledgement

change request and approval

employer–contractor reconciliation

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Late or incorrect enrolment can expose contributions, interest, damages and delayed or disputed benefit access.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 10C — Submission of annual information by factories or establishments

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 10C automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 3

Current Code provision

Code section 28

Current Code provision

Code section 31

Current Code provision

Central Rule 5

Social Security (Central) Rules, 2026

Central Rule 18

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 10B

Regulation 11 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 011

Regulation 11: Declaration by person in employment on appointed day | ESI General Regulations, 1950 |

Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 11

ESI General Regulations, 1950 · Regulation 11

Regulation 11: Declaration by person in employment on appointed day

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 11 governs an insured-person or establishment master-data step: Declaration by person in employment on appointed day.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Capture the establishment code, employee identity, date of entry and coverage facts at source.

Capture the establishment code, employee identity, date of entry and coverage facts at source.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Reconcile family and dependent data to supporting documents before benefit use.

Reconcile family and dependent data to supporting documents before benefit use.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction

before concluding compliance.

Control 4: Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, insured person and appropriate ESIC office

Trigger

Coverage starts, employment changes, family particulars change, or identity evidence is lost/incorrect.

Current-law crosswalk

Primary Code sections: 3, 28, 31. Central Rules: 5, 18.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

appointment and wage record

employee/dependent identity evidence

portal acknowledgement

change request and approval

employer–contractor reconciliation

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Late or incorrect enrolment can expose contributions, interest, damages and delayed or disputed benefit access.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 11 — Declaration by person in employment on appointed day

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 11 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 3

Current Code provision

Code section 28

Current Code provision

Code section 31

Current Code provision

Central Rule 5

Social Security (Central) Rules, 2026

Central Rule 18

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 10C

Regulation 12 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 012

Regulation 12: Declaration by persons engaged after appointed day | ESI General Regulations, 1950 | Finin2min
Labour

ESIC

General Regulations, 1950

› Regulation 12

ESI General Regulations, 1950 · Regulation 12

Regulation 12: Declaration by persons engaged after appointed day

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 12 governs an insured-person or establishment master-data step: Declaration by persons engaged after appointed day.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Capture the establishment code, employee identity, date of entry and coverage facts at source.

Capture the establishment code, employee identity, date of entry and coverage facts at source.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Reconcile family and dependent data to supporting documents before benefit use.

Reconcile family and dependent data to supporting documents before benefit use.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, insured person and appropriate ESIC office

Trigger

Coverage starts, employment changes, family particulars change, or identity evidence is lost/incorrect.

Current-law crosswalk

Primary Code sections: 3, 28, 31. Central Rules: 5, 18.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

appointment and wage record

employee/dependent identity evidence

portal acknowledgement

change request and approval

employer–contractor reconciliation

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Late or incorrect enrolment can expose contributions, interest, damages and delayed or disputed benefit access.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 12 — Declaration by persons engaged after appointed day

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 12 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 3

Current Code provision

Code section 28

Current Code provision

Code section 31

Current Code provision

Central Rule 5

Social Security (Central) Rules, 2026

Central Rule 18

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 11

Regulation 13 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 013

Regulation 13: Omitted | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 13

ESI General Regulations, 1950 · Regulation 13

Regulation 13: Omitted

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

Omitted/deleted — historical concordance only

Source review

2026-07-17

Current legal status and scope

Regulation 13 is shown as omitted/deleted in the consolidated 1950 Regulations. It creates no stand-alone current compliance step under this number.

Transition control:

Regulation 13 is retained only as a historic locator because the consolidated text marks it omitted/deleted.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Do not build a current payroll, claim or medical workflow solely on this omitted number.

Do not build a current payroll, claim or medical workflow solely on this omitted number.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Keep the page as a historical concordance so old orders, forms and cases remain traceable.

Keep the page as a historical concordance so old orders, forms and cases remain traceable.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject.

Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Do not redirect this precise historic citation to a broad hub where that would destroy research context.

Do not redirect this precise historic citation to a broad hub where that would destroy research context.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Legal/compliance owner and records custodian

Trigger

An old document, case, assessment or internal policy cites the omitted regulation.

Current-law crosswalk

Primary Code sections: 3, 28, 31. Central Rules: 5, 18.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Historic placement and research use

This omitted slot sits between “Regulation 12: Declaration by persons engaged after appointed day” and “Regulation 14: Declaration form to be sent to appropriate office” in the consolidated sequence. That placement is preserved so historic documents citing Regulation 13 can be traced without treating the omitted text as a current obligation.

For a live transaction, identify the present Code section, final Central Rule, surviving neighbouring regulation and later ESIC direction that actually governs the subject. A historical citation should retain its event date and source version.

In the consolidated sequence this is the first omitted locator in a consecutive block of 1. The ordinal is recorded only to distinguish historic citations and does not revive any obligation.

Evidence and audit trail

historic instrument or order

event date

replacement-provision analysis

saved-rights note

legal-review sign-off

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Using an omitted provision as current law can invalidate a workflow, distort a claim or misstate employer liability.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 13 — Omitted

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or

decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 13 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 3

Current Code provision

Code section 28

Current Code provision

Code section 31

Current Code provision

Central Rule 5

Social Security (Central) Rules, 2026

Central Rule 18

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 12

Regulation 14 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 014

Regulation 14: Declaration form to be sent to appropriate office | ESI General Regulations, 1950 | Finin2min
Labour

ESIC

General Regulations, 1950

› Regulation 14

ESI General Regulations, 1950 · Regulation 14

Regulation 14: Declaration form to be sent to appropriate office

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 14 governs an insured-person or establishment master-data step: Declaration form to be sent to appropriate office.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Capture the establishment code, employee identity, date of entry and coverage facts at source.

Capture the establishment code, employee identity, date of entry and coverage facts at source.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Reconcile family and dependent data to supporting documents before benefit use.

Reconcile family and dependent data to supporting documents before benefit use.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, insured person and appropriate ESIC office

Trigger

Coverage starts, employment changes, family particulars change, or identity evidence is lost/incorrect.

Current-law crosswalk

Primary Code sections: 3, 28, 31. Central Rules: 5, 18.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

appointment and wage record

employee/dependent identity evidence

portal acknowledgement

change request and approval

employer–contractor reconciliation

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Late or incorrect enrolment can expose contributions, interest, damages and delayed or disputed benefit access.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 14 — Declaration form to be sent to appropriate office

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 14 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 3

Current Code provision

Code section 28

Current Code provision

Code section 31

Current Code provision

Central Rule 5

Social Security (Central) Rules, 2026

Central Rule 18

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 13

Regulation 15 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 015

Regulation 15: Allotment of insurance number | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 15

ESI General Regulations, 1950 · Regulation 15

Regulation 15: Allotment of insurance number

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 15 governs an insured-person or establishment master-data step: Allotment of insurance number.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Capture the establishment code, employee identity, date of entry and coverage facts at source.

Capture the establishment code, employee identity, date of entry and coverage facts at source.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Reconcile family and dependent data to supporting documents before benefit use.

Reconcile family and dependent data to supporting documents before benefit use.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current

digital instructions.

Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, insured person and appropriate ESIC office

Trigger

Coverage starts, employment changes, family particulars change, or identity evidence is lost/incorrect.

Current-law crosswalk

Primary Code sections: 3, 28, 31. Central Rules: 5, 18.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

appointment and wage record

employee/dependent identity evidence

portal acknowledgement

change request and approval

employer–contractor reconciliation

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Late or incorrect enrolment can expose contributions, interest, damages and delayed or disputed benefit access.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 15 — Allotment of insurance number

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 15 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 3

Current Code provision

Code section 28

Current Code provision

Code section 31

Current Code provision

Central Rule 5

Social Security (Central) Rules, 2026

Central Rule 18

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 14

Regulation 15A →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 015A

Regulation 15A: Registration of families | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 15A

ESI General Regulations, 1950 · Regulation 15A

Regulation 15A: Registration of families

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 15A governs the operational subject described as “Registration of families” within the saved 1950 Regulations.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Identify the legal actor, statutory event and current Code provision before applying the legacy procedure.

Identify the legal actor, statutory event and current Code provision before applying the legacy procedure.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Translate paper-era references into the current ESIC portal/office workflow without deleting mandatory evidence.

Translate paper-era references into the current ESIC portal/office workflow without deleting mandatory evidence.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Retain the original event record, maker-checker review and acknowledgement or reasoned decision.

Retain the original event record, maker-checker review and acknowledgement or reasoned decision.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction

before concluding compliance.

Control 4: Check later ESIC directions and the pending 2026 regulation replacement before each material use.

Check later ESIC directions and the pending 2026 regulation replacement before each material use.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Employer, insured person, ESIC authority or medical authority according to the transaction

Trigger

The facts engage registration of families.

Current-law crosswalk

Primary Code sections: 28, 39. Central Rules: 18, 25.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

source transaction record

coverage/identity evidence

prescribed communication

approval or decision

audit trail

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Incorrect application may affect contribution liability, benefit entitlement, recovery or appeal.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 15A — Registration of families

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 15A automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 28

Current Code provision

Code section 39

Current Code provision

Central Rule 18

Social Security (Central) Rules, 2026

Central Rule 25

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 15

Regulation 15B →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 015B

Regulation 15B: Changes in family | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 15B

ESI General Regulations, 1950 · Regulation 15B

Regulation 15B: Changes in family

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 15B governs an insured-person or establishment master-data step: Changes in family.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Capture the establishment code, employee identity, date of entry and coverage facts at source.

Capture the establishment code, employee identity, date of entry and coverage facts at source.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Reconcile family and dependent data to supporting documents before benefit use.

Reconcile family and dependent data to supporting documents before benefit use.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current

digital instructions.

Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, insured person and appropriate ESIC office

Trigger

Coverage starts, employment changes, family particulars change, or identity evidence is lost/incorrect.

Current-law crosswalk

Primary Code sections: 28, 39. Central Rules: 18, 25.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

appointment and wage record

employee/dependent identity evidence

portal acknowledgement

change request and approval

employer–contractor reconciliation

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Late or incorrect enrolment can expose contributions, interest, damages and delayed or disputed benefit access.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 15B — Changes in family

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 15B automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 28

Current Code provision

Code section 39

Current Code provision

Central Rule 18

Social Security (Central) Rules, 2026

Central Rule 25

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 15A

Regulation 16 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 016

Regulation 16: Corporation to receive assistance from employers | ESI General Regulations, 1950 | Finin2min
Labour

ESIC

General Regulations, 1950

› Regulation 16

ESI General Regulations, 1950 · Regulation 16

Regulation 16: Corporation to receive assistance from employers

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 16 addresses ESIC governance or delegated decision-making: Corporation to receive assistance from employers.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Confirm the competent body/officer and valid delegation before relying on a decision.

Confirm the competent body/officer and valid delegation before relying on a decision.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Check quorum, voting, agenda, minutes and conflict disclosures where the provision concerns meetings.

Check quorum, voting, agenda, minutes and conflict disclosures where the provision concerns meetings.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Preserve the resolution/order and the statutory source of authority.

Preserve the resolution/order and the statutory source of authority.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: A relaxation or delegated decision must remain within the enabling Code and cannot override a mandatory provision.

A relaxation or delegated decision must remain within the enabling Code and cannot override a mandatory provision.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Corporation, Standing Committee, Medical Benefit Council, Regional Board/local committee or authorised officer

Trigger

A governance decision, delegation, meeting, relaxation or benefit determination is required.

Current-law crosswalk

Primary Code sections: 3, 28, 31. Central Rules: 5, 18.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

agenda and notice

attendance/quorum

resolution/minutes

delegation order

reasoned decision

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

A decision by the wrong authority or without required procedure is vulnerable to challenge.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 16 — Corporation to receive assistance from employers

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 16 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 3

Current Code provision

Code section 28

Current Code provision

Code section 31

Current Code provision

Central Rule 5

Social Security (Central) Rules, 2026

Central Rule 18

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 15B

Regulation 17 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 017

Regulation 17: Identity cards | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 17

ESI General Regulations, 1950 · Regulation 17

Regulation 17: Identity cards

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 17 governs an insured-person or establishment master-data step: Identity cards.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Capture the establishment code, employee identity, date of entry and coverage facts at source.

Capture the establishment code, employee identity, date of entry and coverage facts at source.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Reconcile family and dependent data to supporting documents before benefit use.

Reconcile family and dependent data to supporting documents before benefit use.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current

digital instructions.

Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, insured person and appropriate ESIC office

Trigger

Coverage starts, employment changes, family particulars change, or identity evidence is lost/incorrect.

Current-law crosswalk

Primary Code sections: 28, 39. Central Rules: 18, 25.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

appointment and wage record

employee/dependent identity evidence

portal acknowledgement

change request and approval

employer–contractor reconciliation

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Late or incorrect enrolment can expose contributions, interest, damages and delayed or disputed benefit access.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 17 — Identity cards

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 17 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 28

Current Code provision

Code section 39

Current Code provision

Central Rule 18

Social Security (Central) Rules, 2026

Central Rule 25

Social Security (Central) Rules, 2026

Legacy Form 4

Identity Card

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 16

Regulation 17A →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 017A

Regulation 17A: Issue of certificate of employment | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 17A

ESI General Regulations, 1950 · Regulation 17A

Regulation 17A: Issue of certificate of employment

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 17A governs an insured-person or establishment master-data step: Issue of certificate of employment.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Capture the establishment code, employee identity, date of entry and coverage facts at source.

Capture the establishment code, employee identity, date of entry and coverage facts at source.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Reconcile family and dependent data to supporting documents before benefit use.

Reconcile family and dependent data to supporting documents before benefit use.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current

digital instructions.

Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, insured person and appropriate ESIC office

Trigger

Coverage starts, employment changes, family particulars change, or identity evidence is lost/incorrect.

Current-law crosswalk

Primary Code sections: 28, 39. Central Rules: 18, 25.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

appointment and wage record

employee/dependent identity evidence

portal acknowledgement

change request and approval

employer–contractor reconciliation

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Late or incorrect enrolment can expose contributions, interest, damages and delayed or disputed benefit access.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 17A — Issue of certificate of employment

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 17A automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 28

Current Code provision

Code section 39

Current Code provision

Central Rule 18

Social Security (Central) Rules, 2026

Central Rule 25

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 17

Regulation 17B →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 017B

Regulation 17B: Issue of permanent acceptance card | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 17B

ESI General Regulations, 1950 · Regulation 17B

Regulation 17B: Issue of permanent acceptance card

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 17B governs an insured-person or establishment master-data step: Issue of permanent acceptance card.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Capture the establishment code, employee identity, date of entry and coverage facts at source.

Capture the establishment code, employee identity, date of entry and coverage facts at source.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Complete current portal registration within the applicable statutory/ESIC time and preserve acknowledgement.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Reconcile family and dependent data to supporting documents before benefit use.

Reconcile family and dependent data to supporting documents before benefit use.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Treat the 1950 paper form as saved only to the extent consistent with the Code, Rule 18 and current digital instructions.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, insured person and appropriate ESIC office

Trigger

Coverage starts, employment changes, family particulars change, or identity evidence is lost/incorrect.

Current-law crosswalk

Primary Code sections: 28, 39. Central Rules: 18, 25.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

appointment and wage record

employee/dependent identity evidence

portal acknowledgement

change request and approval

employer–contractor reconciliation

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Late or incorrect enrolment can expose contributions, interest, damages and delayed or disputed benefit access.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 17B — Issue of permanent acceptance card

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 17B automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 28

Current Code provision

Code section 39

Current Code provision

Central Rule 18

Social Security (Central) Rules, 2026

Central Rule 25

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 17A

Regulation 18 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Contributions Compliance

Contributions, contractor reconciliation and recovery — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Contributions, contractor reconciliation and recovery

ESIC implementation journey

Contributions, contractor reconciliation and recovery

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

29, 31, 42, 47, 127, 128, 129

Central Rules

19, 53

Saved regulations

Review

2026-07-17

Decision path

Step 1

Wage And Coverage Calculation

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Principal/Immediate-Employer Reconciliation

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Due-Date And Payment

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Interest, Damages And Recovery

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 29

Current provision

Code section 31

Current provision

Code section 42

Current provision
 Code section 47
 Current provision
 Code section 127
 Current provision
 Code section 128
 Current provision
 Code section 129
 Current provision
 Central Rule 19
 2026 Rule
 Central Rule 53
 2026 Rule
 Saved operational regulations
 Regulation 26
 Return of contributions to appropriate office
 Regulation 29
 Payment of contribution
 Regulation 31
 Time for payment of contribution
 Regulation 31A
 Interest on contribution due but not paid in time
 Regulation 31B
 Recovery of interest
 Regulation 31C
 Damages for contribution or other amount not paid in time
 Regulation 32
 Register of employees engaged by immediate employer
 Regulation 36
 Employment for part of a wage period
 Regulation 38
 Scheme by joint employers
 Regulation 39
 Reckoning wages where employee works for two or more employers in same wage period
 Regulation 40
 Refund of contribution erroneously paid

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.

- Retain the official instrument and event-date evidence.

Insurance Registration

Insurance, registration and identity — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Insurance, registration and identity

ESIC implementation journey

Insurance, registration and identity

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

3, 28, 31

Central Rules

5, 18

Saved regulations

Review

2026-07-17

Decision path

Step 1

Coverage Decision

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Establishment Registration

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Insured-Person Enrolment

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Family/Identity Maintenance

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 3

Current provision

Code section 28

Current provision

Code section 31

Current provision
Central Rule 5
2026 Rule
Central Rule 18
2026 Rule
Saved operational regulations
Regulation 10B
Registration of factories or establishments
Regulation 10C
Submission of annual information by factories or establishments
Regulation 11
Declaration by person in employment on appointed day
Regulation 12
Declaration by persons engaged after appointed day
Regulation 14
Declaration form to be sent to appropriate office
Regulation 15
Allotment of insurance number
Regulation 15A
Registration of families
Regulation 15B
Changes in family
Regulation 16
Corporation to receive assistance from employers
Regulation 17
Identity cards
Regulation 17A
Issue of certificate of employment
Regulation 17B
Issue of permanent acceptance card
Regulation 18
Loss of identity card

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
ESIC v. Ramanuja Match Industries	Coverage provisions receive a beneficial construction, but statutory thresholds and factual control remain essential.
Royal Talkies v. ESIC	Employees connected with establishment operations may be covered despite contractual arrangements, depending on the statutory control test.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of ESI Regulations and Benefits, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - regulation-010?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - regulation-010a?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - regulation-010b?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - regulation-010c?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - regulation-011?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - regulation-012?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - regulation-013?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - regulation-014?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 2 - Wage and contribution periods

This chapter turns wage and contribution periods into an operational control file. It covers Regulation 030, Regulation 031, Regulation 031A, Regulation 031B; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Factories and establishments, insured persons, employers, dependants and ESIC authorities must identify coverage, wage/contribution periods and benefit eligibility.

Main obligations / rights

- Regulation 030
- Regulation 031
- Regulation 031A
- Regulation 031B
- Regulation 031C

Key thresholds / timelines

- The saved Regulation states payment within 15 days after the last day of the calendar month, subject to current law and directions.

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: wrong wage base, late payment, unauthorised deduction or incomplete payroll evidence.

Employee / worker remedy

timely and lawful wage payment, a transparent wage slip and a claims route for short-payment or unlawful deduction. Confirm authority, limitation and appeal route.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for wage and contribution periods, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026

Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 2 - Wage and contribution periods

ESI Regulations and Benefits | Statutory text/source record, practical procedure, controls, remedies and Q&A.

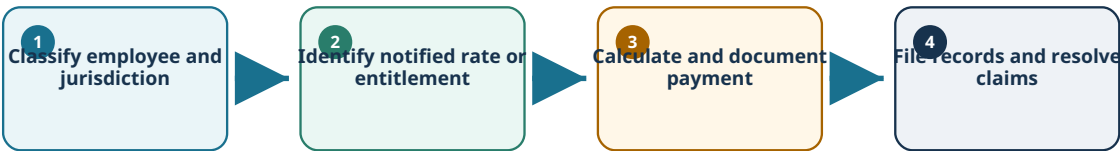
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 13

FININ2MIN LEGAL FLOW

ESI Regulations and Benefits — Wage and contribution periods

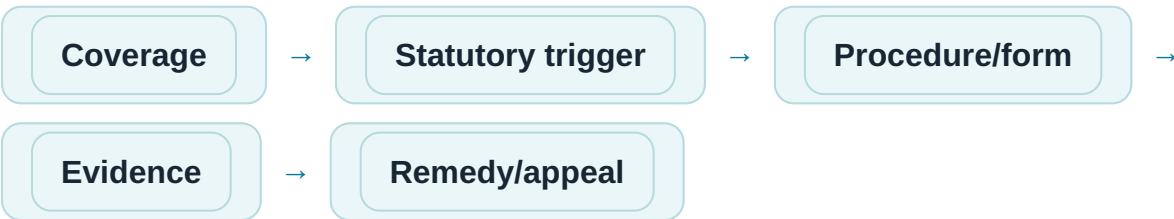


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Regulation 030

Regulation 30: Omitted | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 30

ESI General Regulations, 1950 · Regulation 30

Regulation 30: Omitted

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

Omitted/deleted — historical concordance only

Source review

2026-07-17

Current legal status and scope

Regulation 30 is shown as omitted/deleted in the consolidated 1950 Regulations. It creates no stand-alone current compliance step under this number.

Transition control:

Regulation 30 is retained only as a historic locator because the consolidated text marks it omitted/deleted.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Do not build a current payroll, claim or medical workflow solely on this omitted number.

Do not build a current payroll, claim or medical workflow solely on this omitted number.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Keep the page as a historical concordance so old orders, forms and cases remain traceable.

Keep the page as a historical concordance so old orders, forms and cases remain traceable.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject.

Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Do not redirect this precise historic citation to a broad hub where that would destroy research context.

Do not redirect this precise historic citation to a broad hub where that would destroy research context.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Legal/compliance owner and records custodian

Trigger

An old document, case, assessment or internal policy cites the omitted regulation.

Current-law crosswalk

Primary Code sections: 29, 31, 42, 47. Central Rules: 19.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Historic placement and research use

This omitted slot sits between “Regulation 29: Payment of contribution” and “Regulation 31: Time for payment of contribution” in the consolidated sequence. That placement is preserved so historic documents citing Regulation 30 can be traced without treating the omitted text as a current obligation.

For a live transaction, identify the present Code section, final Central Rule, surviving neighbouring regulation and later ESIC direction that actually governs the subject. A historical citation should retain its event date and source version.

In the consolidated sequence this is the first omitted locator in a consecutive block of 1. The ordinal is recorded only to distinguish historic citations and does not revive any obligation.

Evidence and audit trail

historic instrument or order

event date

replacement-provision analysis

saved-rights note

legal-review sign-off

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Using an omitted provision as current law can invalidate a workflow, distort a claim or misstate employer liability.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 30 — Omitted

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later

ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 30 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 29

Current Code provision

Code section 31

Current Code provision

Code section 42

Current Code provision

Code section 47

Current Code provision

Central Rule 19

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 29

Regulation 31 →

Finin2min implementation decode

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 031

Regulation 31: Time for payment of contribution | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 31

ESI General Regulations, 1950 · Regulation 31

Regulation 31: Time for payment of contribution

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 31 controls contribution accounting or wage attribution: Time for payment of contribution. The saved Regulation states payment within 15 days after the last day of the calendar month, subject to current law and directions.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues.

Fix coverage and contribution wage by employee and wage period before calculating dues.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Include immediate-employer labour in the principal-employer reconciliation.

Include immediate-employer labour in the principal-employer reconciliation.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 5: The consolidated saved text requires contributions within fifteen days after the last day of the calendar month in which they fall due, subject to any later valid replacement or direction.

The consolidated saved text requires contributions within fifteen days after the last day of the calendar month in which they fall due, subject to any later valid replacement or direction.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, payroll, finance and ESIC authorised officer

Trigger

A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified.

Current-law crosswalk

Primary Code sections: 29, 31, 42, 47. Central Rules: 19.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

employee wage register

contractor wage and attendance records

contribution computation

return/ECR and challan

bank proof

interest/damages working

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 31 — Time for payment of contribution

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 31 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 29

Current Code provision

Code section 31

Current Code provision

Code section 42

Current Code provision

Code section 47

Current Code provision

Central Rule 19

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 30

Regulation 31A →

Finin2min implementation decode

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.

- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 031A

Regulation 31A: Interest on contribution due but not paid in time | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 31A

ESI General Regulations, 1950 · Regulation 31A

Regulation 31A: Interest on contribution due but not paid in time

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 31A controls contribution accounting or wage attribution: Interest on contribution due but not paid in time.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues.

Fix coverage and contribution wage by employee and wage period before calculating dues.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Include immediate-employer labour in the principal-employer reconciliation.

Include immediate-employer labour in the principal-employer reconciliation.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of

correct classification.

Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 5: Interest is compensatory and distinct from damages; calculate it under current Code section 127 and the applicable notified rate.

Interest is compensatory and distinct from damages; calculate it under current Code section 127 and the applicable notified rate.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, payroll, finance and ESIC authorised officer

Trigger

A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified.

Current-law crosswalk

Primary Code sections: 127, 129. Central Rules: no direct rule assigned; check general rules and ESIC directions.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

employee wage register

contractor wage and attendance records

contribution computation

return/ECR and challan

bank proof

interest/damages working

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 31A — Interest on contribution due but not paid in time

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution,

medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 31A automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 127

Current Code provision

Code section 129

Current Code provision

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 31

Regulation 31B →

Finin2min implementation decode

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 031B

Regulation 31B: Recovery of interest | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 31B

ESI General Regulations, 1950 · Regulation 31B

Regulation 31B: Recovery of interest

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 31B governs the operational subject described as “Recovery of interest” within the saved 1950 Regulations.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Identify the legal actor, statutory event and current Code provision before applying the legacy procedure.

Identify the legal actor, statutory event and current Code provision before applying the legacy procedure.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Translate paper-era references into the current ESIC portal/office workflow without deleting mandatory evidence.

Translate paper-era references into the current ESIC portal/office workflow without deleting mandatory evidence.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Retain the original event record, maker-checker review and acknowledgement or reasoned decision.

Retain the original event record, maker-checker review and acknowledgement or reasoned decision.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction

before concluding compliance.

Control 4: Check later ESIC directions and the pending 2026 regulation replacement before each material use.

Check later ESIC directions and the pending 2026 regulation replacement before each material use.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Employer, insured person, ESIC authority or medical authority according to the transaction

Trigger

The facts engage recovery of interest.

Current-law crosswalk

Primary Code sections: 127, 129. Central Rules: no direct rule assigned; check general rules and ESIC directions.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

source transaction record

coverage/identity evidence

prescribed communication

approval or decision

audit trail

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Incorrect application may affect contribution liability, benefit entitlement, recovery or appeal.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 31B — Recovery of interest

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 31B automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 127

Current Code provision

Code section 129

Current Code provision

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 31A

Regulation 31C →

Finin2min implementation decode

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 031C

Regulation 31C: Damages for contribution or other amount not paid in time | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 31C

ESI General Regulations, 1950 · Regulation 31C

Regulation 31C: Damages for contribution or other amount not paid in time

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 31C controls contribution accounting or wage attribution: Damages for contribution or other amount not paid in time.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues.

Fix coverage and contribution wage by employee and wage period before calculating dues.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Include immediate-employer labour in the principal-employer reconciliation.

Include immediate-employer labour in the principal-employer reconciliation.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 5: Damages are distinct from interest and require the current section 128 framework, applicable notification and procedural fairness.

Damages are distinct from interest and require the current section 128 framework, applicable notification and procedural fairness.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, payroll, finance and ESIC authorised officer

Trigger

A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified.

Current-law crosswalk

Primary Code sections: 128, 129. Central Rules: no direct rule assigned; check general rules and ESIC directions.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

employee wage register

contractor wage and attendance records

contribution computation

return/ECR and challan

bank proof

interest/damages working

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 31C — Damages for contribution or other amount not paid in time

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 31C automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 128

Current Code provision

Code section 129

Current Code provision

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 31B

Regulation 32 →

Finin2min implementation decode

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 032

Regulation 32: Register of employees engaged by immediate employer | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 32

ESI General Regulations, 1950 · Regulation 32

Regulation 32: Register of employees engaged by immediate employer

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 32 governs the operational subject described as “Register of employees engaged by immediate employer” within the saved 1950 Regulations.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Identify the legal actor, statutory event and current Code provision before applying the legacy procedure.

Identify the legal actor, statutory event and current Code provision before applying the legacy procedure.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Translate paper-era references into the current ESIC portal/office workflow without deleting mandatory evidence.

Translate paper-era references into the current ESIC portal/office workflow without deleting mandatory evidence.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Retain the original event record, maker-checker review and acknowledgement or reasoned decision.

Retain the original event record, maker-checker review and acknowledgement or reasoned decision.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Check later ESIC directions and the pending 2026 regulation replacement before each material use.

Check later ESIC directions and the pending 2026 regulation replacement before each material use.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Employer, insured person, ESIC authority or medical authority according to the transaction

Trigger

The facts engage register of employees engaged by immediate employer.

Current-law crosswalk

Primary Code sections: 31, 121. Central Rules: 53.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

source transaction record

coverage/identity evidence

prescribed communication

approval or decision

audit trail

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Incorrect application may affect contribution liability, benefit entitlement, recovery or appeal.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 32 — Register of employees engaged by immediate employer

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 32 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 31

Current Code provision

Code section 121

Current Code provision

Central Rule 53

Social Security (Central) Rules, 2026

Legacy Form 6

Register of Employees

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 31C

Regulation 33 →

Finin2min implementation decode

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 033

Regulation 33: Other modes of payment of contribution | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 33

ESI General Regulations, 1950 · Regulation 33

Regulation 33: Other modes of payment of contribution

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 33 controls contribution accounting or wage attribution: Other modes of payment of contribution.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues.

Fix coverage and contribution wage by employee and wage period before calculating dues.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Include immediate-employer labour in the principal-employer reconciliation.

Include immediate-employer labour in the principal-employer reconciliation.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, payroll, finance and ESIC authorised officer

Trigger

A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified.

Current-law crosswalk

Primary Code sections: 29, 31, 42, 47. Central Rules: 19.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

employee wage register

contractor wage and attendance records

contribution computation

return/ECR and challan

bank proof

interest/damages working

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 33 — Other modes of payment of contribution

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 33 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 29

Current Code provision

Code section 31

Current Code provision

Code section 42

Current Code provision

Code section 47

Current Code provision

Central Rule 19

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 32

Regulation 34 →

Finin2min implementation decode

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 034

Regulation 34: Omitted | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 34

ESI General Regulations, 1950 · Regulation 34

Regulation 34: Omitted

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

Omitted/deleted — historical concordance only

Source review

2026-07-17

Current legal status and scope

Regulation 34 is shown as omitted/deleted in the consolidated 1950 Regulations. It creates no stand-alone current compliance step under this number.

Transition control:

Regulation 34 is retained only as a historic locator because the consolidated text marks it omitted/deleted.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Do not build a current payroll, claim or medical workflow solely on this omitted number.

Do not build a current payroll, claim or medical workflow solely on this omitted number.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Keep the page as a historical concordance so old orders, forms and cases remain traceable.

Keep the page as a historical concordance so old orders, forms and cases remain traceable.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject.

Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Do not redirect this precise historic citation to a broad hub where that would destroy research context.

Do not redirect this precise historic citation to a broad hub where that would destroy research context.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Legal/compliance owner and records custodian

Trigger

An old document, case, assessment or internal policy cites the omitted regulation.

Current-law crosswalk

Primary Code sections: 29, 31, 42, 47. Central Rules: 19.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Historic placement and research use

This omitted slot sits between “Regulation 33: Other modes of payment of contribution” and “Regulation 35: Omitted” in the consolidated sequence. That placement is preserved so historic documents citing Regulation 34 can be traced without treating the omitted text as a current obligation.

For a live transaction, identify the present Code section, final Central Rule, surviving neighbouring regulation and later ESIC direction that actually governs the subject. A historical citation should retain its event date and source version.

In the consolidated sequence this is the first omitted locator in a consecutive block of 2. The ordinal is recorded only to distinguish historic citations and does not revive any obligation.

Evidence and audit trail

historic instrument or order

event date

replacement-provision analysis

saved-rights note

legal-review sign-off

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Using an omitted provision as current law can invalidate a workflow, distort a claim or misstate employer liability.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 34 — Omitted

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later

ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 34 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 29

Current Code provision

Code section 31

Current Code provision

Code section 42

Current Code provision

Code section 47

Current Code provision

Central Rule 19

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 33

Regulation 35 →

Finin2min implementation decode

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 035

Regulation 35: Omitted | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 35

ESI General Regulations, 1950 · Regulation 35

Regulation 35: Omitted

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

Omitted/deleted — historical concordance only

Source review

2026-07-17

Current legal status and scope

Regulation 35 is shown as omitted/deleted in the consolidated 1950 Regulations. It creates no stand-alone current compliance step under this number.

Transition control:

Regulation 35 is retained only as a historic locator because the consolidated text marks it omitted/deleted.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Do not build a current payroll, claim or medical workflow solely on this omitted number.

Do not build a current payroll, claim or medical workflow solely on this omitted number.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Keep the page as a historical concordance so old orders, forms and cases remain traceable.

Keep the page as a historical concordance so old orders, forms and cases remain traceable.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject.

Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Do not redirect this precise historic citation to a broad hub where that would destroy research context.

Do not redirect this precise historic citation to a broad hub where that would destroy research context.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Legal/compliance owner and records custodian

Trigger

An old document, case, assessment or internal policy cites the omitted regulation.

Current-law crosswalk

Primary Code sections: 29, 31, 42, 47. Central Rules: 19.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Historic placement and research use

This omitted slot sits between “Regulation 34: Omitted” and “Regulation 36: Employment for part of a wage period” in the consolidated sequence. That placement is preserved so historic documents citing Regulation 35 can be traced without treating the omitted text as a current obligation.

For a live transaction, identify the present Code section, final Central Rule, surviving neighbouring regulation and later ESIC direction that actually governs the subject. A historical citation should retain its event date and source version.

In the consolidated sequence this is the second omitted locator in a consecutive block of 2. The ordinal is recorded only to distinguish historic citations and does not revive any obligation.

Evidence and audit trail

historic instrument or order

event date

replacement-provision analysis

saved-rights note

legal-review sign-off

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Using an omitted provision as current law can invalidate a workflow, distort a claim or misstate employer liability.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 35 — Omitted

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later

ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 35 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 29

Current Code provision

Code section 31

Current Code provision

Code section 42

Current Code provision

Code section 47

Current Code provision

Central Rule 19

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 34

Regulation 36 →

Finin2min implementation decode

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 036

Regulation 36: Employment for part of a wage period | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 36

ESI General Regulations, 1950 · Regulation 36

Regulation 36: Employment for part of a wage period

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 36 controls contribution accounting or wage attribution: Employment for part of a wage period.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues.

Fix coverage and contribution wage by employee and wage period before calculating dues.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Include immediate-employer labour in the principal-employer reconciliation.

Include immediate-employer labour in the principal-employer reconciliation.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, payroll, finance and ESIC authorised officer

Trigger

A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified.

Current-law crosswalk

Primary Code sections: 29, 31, 42, 47. Central Rules: 19.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

employee wage register

contractor wage and attendance records

contribution computation

return/ECR and challan

bank proof

interest/damages working

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 36 — Employment for part of a wage period

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 36 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 29

Current Code provision

Code section 31

Current Code provision

Code section 42

Current Code provision

Code section 47

Current Code provision

Central Rule 19

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 35

Regulation 37 →

Finin2min implementation decode

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 037

Regulation 37: Omitted | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 37

ESI General Regulations, 1950 · Regulation 37

Regulation 37: Omitted

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

Omitted/deleted — historical concordance only

Source review

2026-07-17

Current legal status and scope

Regulation 37 is shown as omitted/deleted in the consolidated 1950 Regulations. It creates no stand-alone current compliance step under this number.

Transition control:

Regulation 37 is retained only as a historic locator because the consolidated text marks it omitted/deleted.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Do not build a current payroll, claim or medical workflow solely on this omitted number.

Do not build a current payroll, claim or medical workflow solely on this omitted number.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Keep the page as a historical concordance so old orders, forms and cases remain traceable.

Keep the page as a historical concordance so old orders, forms and cases remain traceable.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject.

Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Do not redirect this precise historic citation to a broad hub where that would destroy research context.

Do not redirect this precise historic citation to a broad hub where that would destroy research context.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Legal/compliance owner and records custodian

Trigger

An old document, case, assessment or internal policy cites the omitted regulation.

Current-law crosswalk

Primary Code sections: 29, 31, 42, 47. Central Rules: 19.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Historic placement and research use

This omitted slot sits between “Regulation 36: Employment for part of a wage period” and “Regulation 38: Scheme by joint employers” in the consolidated sequence. That placement is preserved so historic documents citing Regulation 37 can be traced without treating the omitted text as a current obligation.

For a live transaction, identify the present Code section, final Central Rule, surviving neighbouring regulation and later ESIC direction that actually governs the subject. A historical citation should retain its event date and source version.

In the consolidated sequence this is the first omitted locator in a consecutive block of 1. The ordinal is recorded only to distinguish historic citations and does not revive any obligation.

Evidence and audit trail

historic instrument or order

event date

replacement-provision analysis

saved-rights note

legal-review sign-off

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Using an omitted provision as current law can invalidate a workflow, distort a claim or misstate employer liability.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 37 — Omitted

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later

ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 37 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 29

Current Code provision

Code section 31

Current Code provision

Code section 42

Current Code provision

Code section 47

Current Code provision

Central Rule 19

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 36

Regulation 38 →

Finin2min implementation decode

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 038

Regulation 38: Scheme by joint employers | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 38

ESI General Regulations, 1950 · Regulation 38

Regulation 38: Scheme by joint employers

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 38 controls contribution accounting or wage attribution: Scheme by joint employers.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues.

Fix coverage and contribution wage by employee and wage period before calculating dues.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Include immediate-employer labour in the principal-employer reconciliation.

Include immediate-employer labour in the principal-employer reconciliation.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, payroll, finance and ESIC authorised officer

Trigger

A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified.

Current-law crosswalk

Primary Code sections: 29, 31, 42, 47. Central Rules: 19.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

employee wage register

contractor wage and attendance records

contribution computation

return/ECR and challan

bank proof

interest/damages working

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 38 — Scheme by joint employers

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 38 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 29

Current Code provision

Code section 31

Current Code provision

Code section 42

Current Code provision

Code section 47

Current Code provision

Central Rule 19

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 37

Regulation 39 →

Finin2min implementation decode

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 039

Regulation 39: Reckoning wages where employee works for two or more employers in same wage period | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 39

ESI General Regulations, 1950 · Regulation 39

Regulation 39: Reckoning wages where employee works for two or more employers in same wage period

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

II — Registration, contributions and employer records

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 39 controls contribution accounting or wage attribution: Reckoning wages where employee works for two or more employers in same wage period.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues.

Fix coverage and contribution wage by employee and wage period before calculating dues.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Include immediate-employer labour in the principal-employer reconciliation.

Include immediate-employer labour in the principal-employer reconciliation.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, payroll, finance and ESIC authorised officer

Trigger

A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified.

Current-law crosswalk

Primary Code sections: 29, 31, 42, 47. Central Rules: 19.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

employee wage register

contractor wage and attendance records

contribution computation

return/ECR and challan

bank proof

interest/damages working

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 39 — Reckoning wages where employee works for two or more employers in same wage period

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow

has displaced it.

Practical Q&A

Is Regulation 39 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 29

Current Code provision

Code section 31

Current Code provision

Code section 42

Current Code provision

Code section 47

Current Code provision

Central Rule 19

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 38

Regulation 40 →

Finin2min implementation decode

A payroll team tests the employee category, wage period, notified rate, permitted exclusions and documentary proof before releasing payroll. It records the calculation, approval, bank output and wage slip so that every disputed limb can be reconstructed.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
ESIC v. Ramanuja Match Industries	Coverage provisions receive a beneficial construction, but statutory thresholds and factual control remain essential.
Royal Talkies v. ESIC	Employees connected with establishment operations may be covered despite contractual arrangements, depending on the statutory control test.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of ESI Regulations and Benefits, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - regulation-030?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - regulation-031?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - regulation-031a?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - regulation-031b?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - regulation-031c?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - regulation-032?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - regulation-033?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - regulation-034?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 3 - Benefits and certification

This chapter turns benefits and certification into an operational control file. It covers Contributions Compliance, Dependants Benefit, Disablement Medical Board, Disputes Esi Court; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Factories and establishments, insured persons, employers, dependants and ESIC authorities must identify coverage, wage/contribution periods and benefit eligibility.	Main obligations / rights • Contributions Compliance • Dependants Benefit • Disablement Medical Board • Disputes Esi Court • Funeral Expenses
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: coverage, contribution, accident reporting, certification or benefit-period errors.	Employee / worker remedy medical and cash benefits, employment-injury protection and access to ESIC/Employees Insurance Court remedies. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for benefits and certification, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 3 - Benefits and certification

ESI Regulations and Benefits | Statutory text/source record, practical procedure, controls, remedies and Q&A.

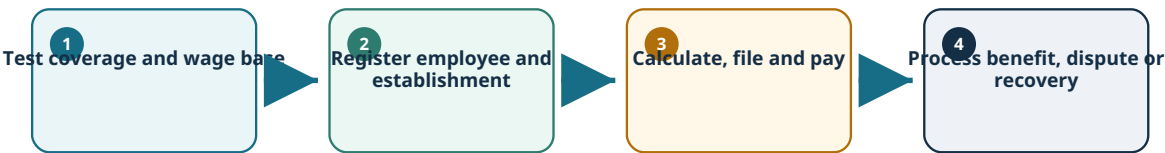
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 10

FININ2MIN LEGAL FLOW

ESI Regulations and Benefits — Benefits and certification

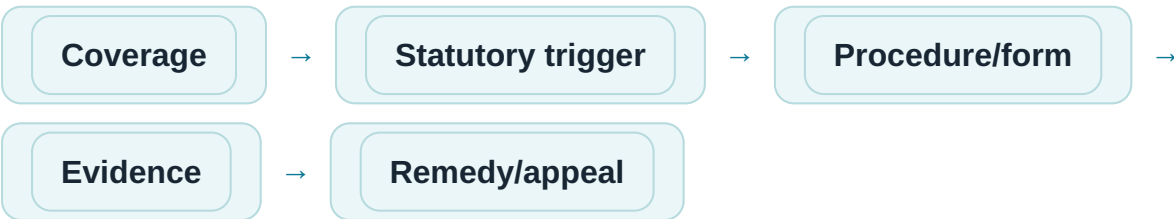


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Contributions Compliance

Contributions, contractor reconciliation and recovery — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Contributions, contractor reconciliation and recovery

ESIC implementation journey

Contributions, contractor reconciliation and recovery

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

29, 31, 42, 47, 127, 128, 129

Central Rules

19, 53

Saved regulations

Review

2026-07-17

Decision path

Step 1

Wage And Coverage Calculation

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Principal/Immediate-Employer Reconciliation

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Due-Date And Payment

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Interest, Damages And Recovery

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 29

Current provision

Code section 31

Current provision

Code section 42

Current provision
Code section 47
Current provision
Code section 127
Current provision
Code section 128
Current provision
Code section 129
Current provision
Central Rule 19
2026 Rule
Central Rule 53
2026 Rule
Saved operational regulations
Regulation 26
Return of contributions to appropriate office
Regulation 29
Payment of contribution
Regulation 31
Time for payment of contribution
Regulation 31A
Interest on contribution due but not paid in time
Regulation 31B
Recovery of interest
Regulation 31C
Damages for contribution or other amount not paid in time
Regulation 32
Register of employees engaged by immediate employer
Regulation 36
Employment for part of a wage period
Regulation 38
Scheme by joint employers
Regulation 39
Reckoning wages where employee works for two or more employers in same wage period
Regulation 40
Refund of contribution erroneously paid

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.

- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Dependants Benefit

Dependants' benefit — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Dependants' benefit

ESIC implementation journey

Dependants' benefit

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

32, 38, 41

Central Rules

Saved regulations

Review

2026-07-17

Decision path

Step 1

Death And Employment Injury

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Dependant/Guardian Status

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Claim And Apportionment

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Review And Continuing Entitlement

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 32

Current provision

Code section 38

Current provision

Code section 41

Current provision

Central Rule 22
2026 Rule
Saved operational regulations
Regulation 77
Report of death of insured person by employment injury
Regulation 78
Disposal of body of insured person dying by employment injury
Regulation 79
Issue of death certificate
Regulation 80
Submission of claim for dependants' benefit
Regulation 81
Notice for dependants' benefit
Regulation 82
Intimation of decision regarding dependants' benefit
Regulation 83
Date of accrual of dependants' benefit
Regulation 83A
Submission of claims for dependants' benefit
Regulation 84
Review of dependants' benefit
Regulation 86
Appointment of another guardian
Regulation 107A
Declaration and certificate for person claiming dependants' benefit
Regulation 107B
Personal attendance of claimant for permanent disablement or dependants' benefit

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Disablement Medical Board

Employment injury, disablement and Medical Boards — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Employment injury, disablement and Medical Boards

ESIC implementation journey

Employment injury, disablement and Medical Boards

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

32, 34, 35, 36, 37

Central Rules

22, 23, 24

Saved regulations

Review

2026-07-17

Decision path

Step 1

Accident Reporting

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Employment Nexus

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Medical Board Assessment

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Appeal And Commutation

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 32

Current provision

Code section 34

Current provision

Code section 35

Current provision
Code section 36
Current provision
Code section 37
Current provision
Central Rule 22
2026 Rule
Central Rule 23
2026 Rule
Central Rule 24
2026 Rule
Saved operational regulations
Regulation 65
Notice of accident
Regulation 66
Maintenance of accident book
Regulation 67
Notice otherwise than by entry in accident book
Regulation 68
Report of accident by employer
Regulation 69
Employer to arrange first aid
Regulation 70
Employer to furnish further particulars of accident
Regulation 71
Directions by Corporation
Regulation 72
Reference to Medical Board
Regulation 73
Report of Medical Board
Regulation 74
Occupational disease
Regulation 75
Constitution of Medical Boards and Special Medical Boards
Regulation 76
Appeal Tribunals
Regulation 76A
Submission of claim for permanent disablement benefit
Regulation 76B
Commutation of permanent disablement benefit

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Disputes Esi Court

Medical appeals, ESI Court and High Court — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Medical appeals, ESI Court and High Court

ESIC implementation journey

Medical appeals, ESI Court and High Court

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

37, 48, 49, 50, 51, 52

Central Rules

23, 24, 29

Saved regulations

Review

2026-07-17

Decision path

Step 1

Identify Dispute Forum

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Limitation And Service

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Evidence And Deposit Requirements

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Appeal/Remedy Tracking

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 37

Current provision

Code section 48

Current provision

Code section 49

Current provision
 Code section 50
 Current provision
 Code section 51
 Current provision
 Code section 52
 Current provision
 Central Rule 23
 2026 Rule
 Central Rule 24
 2026 Rule
 Central Rule 29
 2026 Rule
 Saved operational regulations
 Regulation 72
 Reference to Medical Board
 Regulation 73
 Report of Medical Board
 Regulation 76
 Appeal Tribunals
 Regulation 96
 Authority for determining benefits
 Regulation 97
 Discontinuation or reduction of benefits
 Regulation 100
 Relaxation
 Regulation 107
 Certificate for person claiming permanent disablement benefit
 Regulation 107A
 Declaration and certificate for person claiming dependants' benefit
 Regulation 107B
 Personal attendance of claimant for permanent disablement or dependants' benefit

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Funeral Expenses

Funeral expenses — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Funeral expenses

ESIC implementation journey

Funeral expenses

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

Central Rules

21, 22

Saved regulations

Review

2026-07-17

Decision path

Step 1

Death Evidence

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Claimant/Expenditure Proof

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Current Benefit Limit

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Claim And Payment

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 32

Current provision

Central Rule 21

2026 Rule

Central Rule 22

2026 Rule

Saved operational regulations
Regulation 95B
Report of death of insured person
Regulation 95C
Issue of death certificate
Regulation 95D
Other evidence in lieu of certificate
Regulation 95E
Submission of claim for funeral expenses

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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ESIC Benefit and Compliance Journeys | Finin2min

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ESIC benefit and compliance journeys

Practical routes from current Code and Rules to saved operational regulations.

Insurance, registration and identity

Code sections 3;28;31 · Saved regulations 10B;10C;11;12;14;15;15A;15B;16;17;17A;17B;18

Contributions, contractor reconciliation and recovery

Code sections 29;31;42;47;127;128;129 · Saved regulations 26;29;31;31A;31B;31C;32;36;38;39;40

Sickness benefit and medical certification

Code sections 32;39;41 · Saved regulations 44;45;48;52;53;54;55;56;57;58;59;60;61;63;64;99

Maternity benefit

Code sections 32;39;41 · Saved regulations 87;88;89;89A;89B;90;91;92;93;94;95

Employment injury, disablement and Medical Boards

Code sections 32;34;35;36;37 · Saved regulations 65;66;67;68;69;70;71;72;73;74;75;76;76A;76B

Dependants' benefit

Code sections 32;38;41 · Saved regulations 77;78;79;80;81;82;83;83A;84;86;107A;107B

Medical benefit and treatment administration

Code sections 39;40;41 · Saved regulations 95A;96A;103;103A;103B;104;105

Funeral expenses

Code sections 32 · Saved regulations 95B;95C;95D;95E

Medical appeals, ESI Court and High Court

Code sections 37;48;49;50;51;52 · Saved regulations 72;73;76;96;97;100;107;107A;107B

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.

- Retain the official instrument and event-date evidence.

Insurance Registration

Insurance, registration and identity — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Insurance, registration and identity

ESIC implementation journey

Insurance, registration and identity

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

3, 28, 31

Central Rules

5, 18

Saved regulations

Review

2026-07-17

Decision path

Step 1

Coverage Decision

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Establishment Registration

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Insured-Person Enrolment

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Family/Identity Maintenance

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 3

Current provision

Code section 28

Current provision

Code section 31

Current provision
Central Rule 5
2026 Rule
Central Rule 18
2026 Rule
Saved operational regulations
Regulation 10B
Registration of factories or establishments
Regulation 10C
Submission of annual information by factories or establishments
Regulation 11
Declaration by person in employment on appointed day
Regulation 12
Declaration by persons engaged after appointed day
Regulation 14
Declaration form to be sent to appropriate office
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Allotment of insurance number
Regulation 15A
Registration of families
Regulation 15B
Changes in family
Regulation 16
Corporation to receive assistance from employers
Regulation 17
Identity cards
Regulation 17A
Issue of certificate of employment
Regulation 17B
Issue of permanent acceptance card
Regulation 18
Loss of identity card

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Maternity Benefit

Maternity benefit — ESIC Detailed Guide | Finin2min

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› Maternity benefit

ESIC implementation journey

Maternity benefit

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

32, 39, 41

Central Rules

22, 25

Saved regulations

Review

2026-07-17

Decision path

Step 1

Pregnancy/Confinement Event

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Medical Evidence

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Claim Timing

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Payment And Disqualification Controls

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 32

Current provision

Code section 39

Current provision

Code section 41

Current provision
Central Rule 22
2026 Rule
Central Rule 25
2026 Rule
Saved operational regulations
Regulation 87
Notice of pregnancy
Regulation 88
Claim for maternity benefit commencing before confinement
Regulation 89
Claim for maternity benefit after confinement or miscarriage
Regulation 89A
Claim after death of insured woman leaving behind child
Regulation 89B
Claim for maternity benefit for sickness arising from pregnancy, confinement, premature birth or miscarriage
Regulation 90
Other evidence in lieu of certificate
Regulation 91
Notice of work for remuneration
Regulation 92
Date of payment of maternity benefit
Regulation 93
Disqualification for maternity benefit
Regulation 94
Authority which may issue certificate
Regulation 95
Obligations of Insurance Medical Officer

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Medical Benefit

Medical benefit and treatment administration — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Medical benefit and treatment administration

ESIC implementation journey

Medical benefit and treatment administration

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

39, 40, 41

Central Rules

25, 26

Saved regulations

Review

2026-07-17

Decision path

Step 1

Eligibility And Family Coverage

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Allocation/Referral

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Reimbursement Exception

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Continuing Medical Entitlement

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 39

Current provision

Code section 40

Current provision

Code section 41

Current provision
Central Rule 25
2026 Rule
Central Rule 26
2026 Rule
Saved operational regulations
Regulation 95A
Medical benefit to families of insured persons
Regulation 96A
Reimbursement of expenses incurred for medical treatment
Regulation 103
Medical benefit during disablement
Regulation 103A
Medical benefit after contribution ceases to be payable
Regulation 103B
Medical benefit after insurable employment ceases due to permanent disablement
Regulation 104
Production of document for medical benefit
Regulation 105
Further certificates

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Sickness Benefit

Sickness benefit and medical certification — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Sickness benefit and medical certification

ESIC implementation journey

Sickness benefit and medical certification

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

32, 39, 41

Central Rules

22, 25

Saved regulations

Review

2026-07-17

Decision path

Step 1

Insured Status And Qualifying Contribution

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Medical Certification

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Claim And Abstention

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Payment, Suspension And Appeal

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 32

Current provision

Code section 39

Current provision

Code section 41

Current provision
Central Rule 22
2026 Rule
Central Rule 25
2026 Rule
Saved operational regulations
Regulation 44
Claim for benefits
Regulation 45
When claim becomes due
Regulation 48
Evidence in support of claim
Regulation 52
Benefits when payable
Regulation 53
Evidence of sickness and temporary disablement
Regulation 54
Persons competent to issue medical certificate
Regulation 55
Medical certificate
Regulation 56
Time of granting medical certificate
Regulation 57
Medical certificate on first examination
Regulation 58
Final medical certificate
Regulation 59
Intermediate medical certificate
Regulation 60
Final medical certificate before commencing work for wages
Regulation 61
Intermediate certificate for a longer period
Regulation 63
Form of claim for sickness or temporary disablement
Regulation 64
Failure to submit medical certificate
Regulation 99
Suspension of sickness or temporary disablement benefit

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.

- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
ESIC v. Ramanuja Match Industries	Coverage provisions receive a beneficial construction, but statutory thresholds and factual control remain essential.
Royal Talkies v. ESIC	Employees connected with establishment operations may be covered despite contractual arrangements, depending on the statutory control test.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of ESI Regulations and Benefits, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - contributions-compliance?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - dependants-benefit?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - disablement-medical-board?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - disputes-esi-court?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - funeral-expenses?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - insurance-registration?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - maternity-benefit?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 4 - Employment injury and disablement

This chapter turns employment injury and disablement into an operational control file. It covers Disablement Medical Board; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Factories and establishments, insured persons, employers, dependants and ESIC authorities must identify coverage, wage/contribution periods and benefit eligibility.	Main obligations / rights • Disablement Medical Board
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: coverage, contribution, accident reporting, certification or benefit-period errors.	Employee / worker remedy medical and cash benefits, employment-injury protection and access to ESIC/Employees Insurance Court remedies. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for employment injury and disablement, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 4 - Employment injury and disablement

ESI Regulations and Benefits | Statutory text/source record, practical procedure, controls, remedies and Q&A.

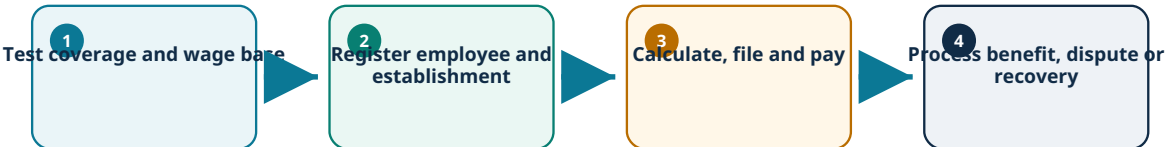
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 1

FININ2MIN LEGAL FLOW

ESI Regulations and Benefits — Employment injury and disablement

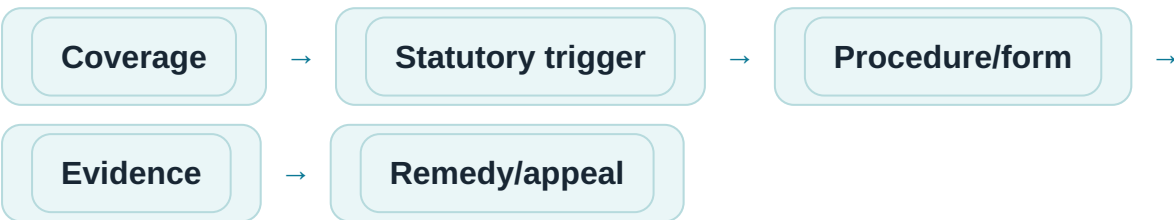


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Disablement Medical Board

Employment injury, disablement and Medical Boards — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Employment injury, disablement and Medical Boards

ESIC implementation journey

Employment injury, disablement and Medical Boards

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

32, 34, 35, 36, 37

Central Rules

22, 23, 24

Saved regulations

Review

2026-07-17

Decision path

Step 1

Accident Reporting

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Employment Nexus

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Medical Board Assessment

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Appeal And Commutation

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 32

Current provision

Code section 34

Current provision

Code section 35

Current provision
Code section 36
Current provision
Code section 37
Current provision
Central Rule 22
2026 Rule
Central Rule 23
2026 Rule
Central Rule 24
2026 Rule
Saved operational regulations
Regulation 65
Notice of accident
Regulation 66
Maintenance of accident book
Regulation 67
Notice otherwise than by entry in accident book
Regulation 68
Report of accident by employer
Regulation 69
Employer to arrange first aid
Regulation 70
Employer to furnish further particulars of accident
Regulation 71
Directions by Corporation
Regulation 72
Reference to Medical Board
Regulation 73
Report of Medical Board
Regulation 74
Occupational disease
Regulation 75
Constitution of Medical Boards and Special Medical Boards
Regulation 76
Appeal Tribunals
Regulation 76A
Submission of claim for permanent disablement benefit
Regulation 76B
Commutation of permanent disablement benefit

Finin2min implementation decode

Following a workplace event, the incident controller first protects life and the site, then completes statutory reporting, evidence preservation, medical documentation,

contractor allocation and root-cause action without waiting for a compensation dispute.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
ESIC v. Ramanuja Match Industries	Coverage provisions receive a beneficial construction, but statutory thresholds and factual control remain essential.
Royal Talkies v. ESIC	Employees connected with establishment operations may be covered despite contractual arrangements, depending on the statutory control test.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of ESI Regulations and Benefits, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - disablement-medical-board?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 12 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 13 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 16 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 5 - Maternity and dependants benefits

This chapter turns maternity and dependants benefits into an operational control file. It covers Dependants Benefit, Funeral Expenses, Maternity Benefit; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Factories and establishments, insured persons, employers, dependants and ESIC authorities must identify coverage, wage/contribution periods and benefit eligibility.	Main obligations / rights • Dependants Benefit • Funeral Expenses • Maternity Benefit
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: denial of protected benefit, incorrect qualifying service or adverse employment action.	Employee / worker remedy maternity and connected benefits, protection from prohibited dismissal and access to the competent authority. Confirm authority, limitation and appeal route.
Old law / transition Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for maternity and dependants benefits, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 5 - Maternity and dependants benefits

ESI Regulations and Benefits | Statutory text/source record, practical procedure, controls, remedies and Q&A.

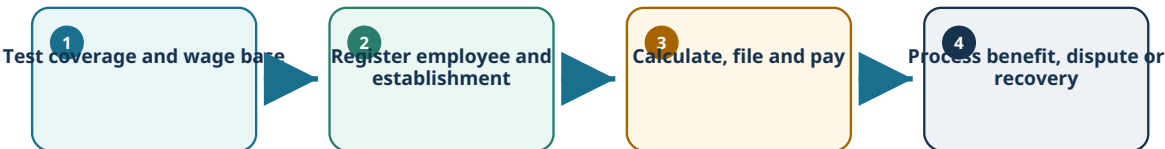
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 3

FININ2MIN LEGAL FLOW

ESI Regulations and Benefits — Maternity and dependants benefits

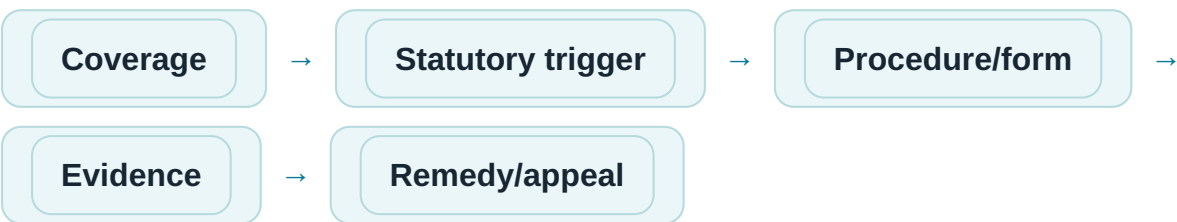


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Dependants Benefit

Dependants' benefit — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Dependants' benefit

ESIC implementation journey

Dependants' benefit

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

32, 38, 41

Central Rules

Saved regulations

Review

2026-07-17

Decision path

Step 1

Death And Employment Injury

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Dependant/Guardian Status

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Claim And Apportionment

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Review And Continuing Entitlement

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 32

Current provision

Code section 38

Current provision

Code section 41

Current provision

Central Rule 22
2026 Rule
Saved operational regulations
Regulation 77
Report of death of insured person by employment injury
Regulation 78
Disposal of body of insured person dying by employment injury
Regulation 79
Issue of death certificate
Regulation 80
Submission of claim for dependants' benefit
Regulation 81
Notice for dependants' benefit
Regulation 82
Intimation of decision regarding dependants' benefit
Regulation 83
Date of accrual of dependants' benefit
Regulation 83A
Submission of claims for dependants' benefit
Regulation 84
Review of dependants' benefit
Regulation 86
Appointment of another guardian
Regulation 107A
Declaration and certificate for person claiming dependants' benefit
Regulation 107B
Personal attendance of claimant for permanent disablement or dependants' benefit

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Funeral Expenses

Funeral expenses — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Funeral expenses

ESIC implementation journey

Funeral expenses

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

Central Rules

21, 22

Saved regulations

Review

2026-07-17

Decision path

Step 1

Death Evidence

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Claimant/Expenditure Proof

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Current Benefit Limit

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Claim And Payment

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 32

Current provision

Central Rule 21

2026 Rule

Central Rule 22

2026 Rule

Saved operational regulations
Regulation 95B
Report of death of insured person
Regulation 95C
Issue of death certificate
Regulation 95D
Other evidence in lieu of certificate
Regulation 95E
Submission of claim for funeral expenses

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Maternity Benefit

Maternity benefit — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Maternity benefit

ESIC implementation journey

Maternity benefit

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

32, 39, 41

Central Rules

22, 25

Saved regulations

Review

2026-07-17

Decision path

Step 1

Pregnancy/Confinement Event

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Medical Evidence

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Claim Timing

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Payment And Disqualification Controls

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 32

Current provision

Code section 39

Current provision

Code section 41

Current provision
Central Rule 22
2026 Rule
Central Rule 25
2026 Rule
Saved operational regulations
Regulation 87
Notice of pregnancy
Regulation 88
Claim for maternity benefit commencing before confinement
Regulation 89
Claim for maternity benefit after confinement or miscarriage
Regulation 89A
Claim after death of insured woman leaving behind child
Regulation 89B
Claim for maternity benefit for sickness arising from pregnancy, confinement, premature birth or miscarriage
Regulation 90
Other evidence in lieu of certificate
Regulation 91
Notice of work for remuneration
Regulation 92
Date of payment of maternity benefit
Regulation 93
Disqualification for maternity benefit
Regulation 94
Authority which may issue certificate
Regulation 95
Obligations of Insurance Medical Officer

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
ESIC v. Ramanuja Match Industries	Coverage provisions receive a beneficial construction, but statutory thresholds and factual control remain essential.
Royal Talkies v. ESIC	Employees connected with establishment operations may be covered despite contractual arrangements, depending on the statutory control test.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of ESI Regulations and Benefits, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - dependants-benefit?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - funeral-expenses?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - maternity-benefit?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 14 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 15 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 16 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 17 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 6 - Records, inspections, disputes and recovery

This chapter turns records, inspections, disputes and recovery into an operational control file. It covers Regulation 100, Regulation 101, Regulation 102, Regulation 102A; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Factories and establishments, insured persons, employers, dependants and ESIC authorities must identify coverage, wage/contribution periods and benefit eligibility.

Main obligations / rights

- Regulation 100
- Regulation 101
- Regulation 102
- Regulation 102A
- Regulation 103

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: coverage, contribution, accident reporting, certification or benefit-period errors.

Employee / worker remedy

medical and cash benefits, employment-injury protection and access to ESIC/Employees Insurance Court remedies. Confirm authority, limitation and appeal route.

Old law / transition

Apply the instrument effective on the event date and preserve any accrued right, saved notification, pending proceeding or scheme-specific transition.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for records, inspections, disputes and recovery, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: LOCALLY EMBEDDED | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026

Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 6 - Records, inspections, disputes and recovery

ESI Regulations and Benefits | Statutory text/source record, practical procedure, controls, remedies and Q&A.

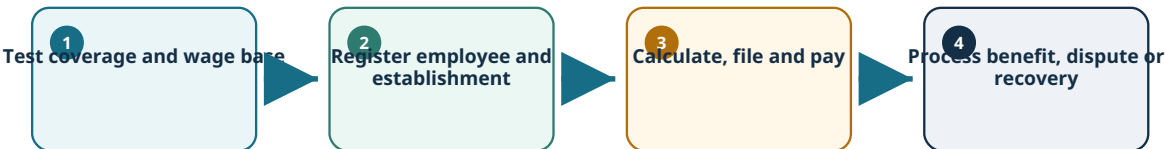
Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 8

FININ2MIN LEGAL FLOW

ESI Regulations and Benefits — Records, inspections, disputes and recovery

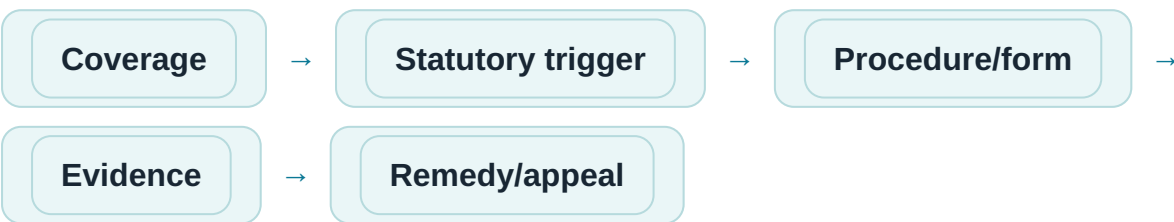


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Regulation 100

Regulation 100: Relaxation | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 100

ESI General Regulations, 1950 · Regulation 100

Regulation 100: Relaxation

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

IV — Miscellaneous, inspection and continuing medical entitlement

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 100 addresses ESIC governance or delegated decision-making: Relaxation.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Confirm the competent body/officer and valid delegation before relying on a decision.

Confirm the competent body/officer and valid delegation before relying on a decision.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Check quorum, voting, agenda, minutes and conflict disclosures where the provision concerns meetings.

Check quorum, voting, agenda, minutes and conflict disclosures where the provision concerns meetings.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Preserve the resolution/order and the statutory source of authority.

Preserve the resolution/order and the statutory source of authority.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: A relaxation or delegated decision must remain within the enabling Code and cannot override a

mandatory provision.

A relaxation or delegated decision must remain within the enabling Code and cannot override a mandatory provision.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Corporation, Standing Committee, Medical Benefit Council, Regional Board/local committee or authorised officer

Trigger

A governance decision, delegation, meeting, relaxation or benefit determination is required.

Current-law crosswalk

Primary Code sections: 37, 39, 41, 48, 49. Central Rules: 23, 24, 25, 29.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

agenda and notice

attendance/quorum

resolution/minutes

delegation order

reasoned decision

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

A decision by the wrong authority or without required procedure is vulnerable to challenge.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 100 — Relaxation

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 100 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 37

Current Code provision

Code section 39

Current Code provision

Code section 41

Current Code provision

Code section 48

Current Code provision

Code section 49

Current Code provision

Central Rule 23

Social Security (Central) Rules, 2026

Central Rule 24

Social Security (Central) Rules, 2026

Central Rule 25

Social Security (Central) Rules, 2026

Central Rule 29

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 99A

Regulation 101 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.

- Retain the official instrument and event-date evidence.

Regulation 101

Regulation 101: Omitted | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 101

ESI General Regulations, 1950 · Regulation 101

Regulation 101: Omitted

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

IV — Miscellaneous, inspection and continuing medical entitlement

Current status

Omitted/deleted — historical concordance only

Source review

2026-07-17

Current legal status and scope

Regulation 101 is shown as omitted/deleted in the consolidated 1950 Regulations. It creates no stand-alone current compliance step under this number.

Transition control:

Regulation 101 is retained only as a historic locator because the consolidated text marks it omitted/deleted.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Do not build a current payroll, claim or medical workflow solely on this omitted number.

Do not build a current payroll, claim or medical workflow solely on this omitted number.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Keep the page as a historical concordance so old orders, forms and cases remain traceable.

Keep the page as a historical concordance so old orders, forms and cases remain traceable.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject.

Identify the current Code section, 2026 Central Rule, surviving Regulation or ESIC instruction that now owns the subject.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Do not redirect this precise historic citation to a broad hub where that would destroy research context.

Do not redirect this precise historic citation to a broad hub where that would destroy research context.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Legal/compliance owner and records custodian

Trigger

An old document, case, assessment or internal policy cites the omitted regulation.

Current-law crosswalk

Primary Code sections: 37, 39, 41, 48, 49. Central Rules: 23, 24, 25, 29.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Historic placement and research use

This omitted slot sits between “Regulation 100: Relaxation” and “Regulation 102: Certain officers to have powers of inspection” in the consolidated sequence. That placement is preserved so historic documents citing Regulation 101 can be traced without treating the omitted text as a current obligation.

For a live transaction, identify the present Code section, final Central Rule, surviving neighbouring regulation and later ESIC direction that actually governs the subject. A historical citation should retain its event date and source version.

In the consolidated sequence this is the first omitted locator in a consecutive block of 1. The ordinal is recorded only to distinguish historic citations and does not revive any obligation.

Evidence and audit trail

historic instrument or order

event date

replacement-provision analysis

saved-rights note

legal-review sign-off

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Using an omitted provision as current law can invalidate a workflow, distort a claim or misstate employer liability.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 101 — Omitted

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later

ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 101 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 37

Current Code provision

Code section 39

Current Code provision

Code section 41

Current Code provision

Code section 48

Current Code provision

Code section 49

Current Code provision

Central Rule 23

Social Security (Central) Rules, 2026

Central Rule 24

Social Security (Central) Rules, 2026

Central Rule 25

Social Security (Central) Rules, 2026

Central Rule 29

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 100

Regulation 102 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.

- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 102

Regulation 102: Certain officers to have powers of inspection | ESI General Regulations, 1950 | Finin2min
Labour

ESIC

General Regulations, 1950

› Regulation 102

ESI General Regulations, 1950 · Regulation 102

Regulation 102: Certain officers to have powers of inspection

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

IV — Miscellaneous, inspection and continuing medical entitlement

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 102 supports inspection, verification or continuing disclosure: Certain officers to have powers of inspection.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Maintain retrievable payroll, contractor, contribution, claim and medical-entitlement evidence.

Maintain retrievable payroll, contractor, contribution, claim and medical-entitlement evidence.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Respond within the authorised request and preserve exactly what was supplied.

Respond within the authorised request and preserve exactly what was supplied.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Keep an immutable inspection/action log with owner, due date, response and closure evidence.

Keep an immutable inspection/action log with owner, due date, response and closure evidence.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Escalate privilege, personal-data and medical-confidentiality issues without obstructing lawful

inspection.

Escalate privilege, personal-data and medical-confidentiality issues without obstructing lawful inspection.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, insured person, Social Security Officer and authorised ESIC officer

Trigger

Inspection, information request, document production requirement or change in benefit circumstances.

Current-law crosswalk

Primary Code sections: 121, 122, 123, 124. Central Rules: 53.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

inspection request/order

records index

response pack

inspection book/action tracker

remediation evidence

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Non-production or inaccurate information may support assessment, penalty, benefit action or prosecution.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 102 — Certain officers to have powers of inspection

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 102 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the

Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 121

Current Code provision

Code section 122

Current Code provision

Code section 123

Current Code provision

Code section 124

Current Code provision

Central Rule 53

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 101

Regulation 102A →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 102A

Regulation 102A: Inspection book | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 102A

ESI General Regulations, 1950 · Regulation 102A

Regulation 102A: Inspection book

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

IV — Miscellaneous, inspection and continuing medical entitlement

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 102A supports inspection, verification or continuing disclosure: Inspection book.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Maintain retrievable payroll, contractor, contribution, claim and medical-entitlement evidence.

Maintain retrievable payroll, contractor, contribution, claim and medical-entitlement evidence.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Respond within the authorised request and preserve exactly what was supplied.

Respond within the authorised request and preserve exactly what was supplied.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Keep an immutable inspection/action log with owner, due date, response and closure evidence.

Keep an immutable inspection/action log with owner, due date, response and closure evidence.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Escalate privilege, personal-data and medical-confidentiality issues without obstructing lawful inspection.

Escalate privilege, personal-data and medical-confidentiality issues without obstructing lawful inspection.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 5: Keep the inspection record and remediation trail for the required retention period under the applicable saved text/current direction; digital copies should be immutable and retrievable.

Keep the inspection record and remediation trail for the required retention period under the applicable saved text/current direction; digital copies should be immutable and retrievable.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, insured person, Social Security Officer and authorised ESIC officer

Trigger

Inspection, information request, document production requirement or change in benefit circumstances.

Current-law crosswalk

Primary Code sections: 121, 122, 123, 124. Central Rules: 53.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

inspection request/order

records index

response pack

inspection book/action tracker

remediation evidence

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Non-production or inaccurate information may support assessment, penalty, benefit action or prosecution.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 102A — Inspection book

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 102A automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 121

Current Code provision

Code section 122

Current Code provision

Code section 123

Current Code provision

Code section 124

Current Code provision

Central Rule 53

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 102

Regulation 103 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 103

Regulation 103: Medical benefit during disablement | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 103

ESI General Regulations, 1950 · Regulation 103

Regulation 103: Medical benefit during disablement

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

IV — Miscellaneous, inspection and continuing medical entitlement

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 103 governs benefit-claim validity or processing: Medical benefit during disablement.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Identify the benefit type, insured status, qualifying contribution condition and event date.

Identify the benefit type, insured status, qualifying contribution condition and event date.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Use the current claim channel and preserve medical/employment evidence and claimant identity.

Use the current claim channel and preserve medical/employment evidence and claimant identity.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Issue a deficiency request rather than rejecting solely for a curable form defect where law permits.

Issue a deficiency request rather than rejecting solely for a curable form defect where law permits.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Record the due date, approval, payment date, withholding reason and review/appeal path.

Record the due date, approval, payment date, withholding reason and review/appeal path.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Insured person or dependant, employer, Insurance Medical Officer and ESIC branch/benefit authority

Trigger

Sickness, maternity, employment injury, death or another insured contingency gives rise to a claim.

Current-law crosswalk

Primary Code sections: 39, 40, 41. Central Rules: 25, 26.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

insured-person record

claim and acknowledgement

medical certificate or death evidence

wage/abstention confirmation

decision and payment record

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Missing evidence or late submission may delay, reduce or suspend benefit, subject to cure, relaxation and appeal rights.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 103 — Medical benefit during disablement

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 103 automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 39

Current Code provision

Code section 40

Current Code provision

Code section 41

Current Code provision

Central Rule 25

Social Security (Central) Rules, 2026

Central Rule 26

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 102A

Regulation 103A →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Regulation 103A

Regulation 103A: Medical benefit after contribution ceases to be payable | ESI General Regulations, 1950 |

Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 103A

ESI General Regulations, 1950 · Regulation 103A

Regulation 103A: Medical benefit after contribution ceases to be payable

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

IV — Miscellaneous, inspection and continuing medical entitlement

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 103A controls contribution accounting or wage attribution: Medical benefit after contribution ceases to be payable.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Fix coverage and contribution wage by employee and wage period before calculating dues.

Fix coverage and contribution wage by employee and wage period before calculating dues.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Include immediate-employer labour in the principal-employer reconciliation.

Include immediate-employer labour in the principal-employer reconciliation.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Separate contribution, statutory interest, damages and recovery amounts in the ledger.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Retain portal return, challan, bank proof and correction history; portal acceptance is not proof of correct classification.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 5: Continuing medical benefit after contributions cease depends on the insured person's contribution history and the saved eligibility conditions; system status alone should be reconciled.

Continuing medical benefit after contributions cease depends on the insured person's contribution history and the saved eligibility conditions; system status alone should be reconciled.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Principal employer, immediate employer, payroll, finance and ESIC authorised officer

Trigger

A wage is paid/payable, a contribution period closes, a default is detected or an erroneous payment is identified.

Current-law crosswalk

Primary Code sections: 39, 40, 41. Central Rules: 25, 26.

Do not duplicate:

the full Code and Central Rule analysis remains under the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

employee wage register

contractor wage and attendance records

contribution computation

return/ECR and challan

bank proof

interest/damages working

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Underpayment can lead to assessment, interest, damages and recovery; overpayment requires a supported adjustment/refund route.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 103A — Medical benefit after contribution ceases to be payable

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 103A automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 39

Current Code provision

Code section 40

Current Code provision

Code section 41

Current Code provision

Central Rule 25

Social Security (Central) Rules, 2026

Central Rule 26

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 103

Regulation 103B →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.

- Retain the official instrument and event-date evidence.

Regulation 103B

Regulation 103B: Medical benefit after insurable employment ceases due to permanent disablement | ESI General Regulations, 1950 | Finin2min

Labour

ESIC

General Regulations, 1950

› Regulation 103B

ESI General Regulations, 1950 · Regulation 103B

Regulation 103B: Medical benefit after insurable employment ceases due to permanent disablement

Regulation-wise current-law crosswalk, implementation controls, evidence, remedies and transition treatment.

Instrument

ESI (General) Regulations, 1950

Chapter

IV — Miscellaneous, inspection and continuing medical entitlement

Current status

One-year saved transitional regulation during the one-year period specified in Code section 164(2)(b), only to the extent not inconsistent with the Code and current instruments.

Source review

2026-07-17

Current legal status and scope

Regulation 103B governs benefit-claim validity or processing: Medical benefit after insurable employment ceases due to permanent disablement.

Transition control:

The ESI Act, 1948 has been repealed. Code section 164(2)(b) keeps ESI rules, regulations and schemes in force for one year from commencement, only to the extent not inconsistent with the Code; section 164(2)(a) separately preserves prior actions subject to its conditions. The Corporation approved framing of 2026 General Regulations on 30 June 2026; this page does not treat that approval as a final Gazette replacement.

Consolidated regulation text

Regulation-specific legal and control map

Control 1: Identify the benefit type, insured status, qualifying contribution condition and event date.

Identify the benefit type, insured status, qualifying contribution condition and event date.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 2: Use the current claim channel and preserve medical/employment evidence and claimant identity.

Use the current claim channel and preserve medical/employment evidence and claimant identity.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 3: Issue a deficiency request rather than rejecting solely for a curable form defect where law permits.

Issue a deficiency request rather than rejecting solely for a curable form defect where law permits.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Control 4: Record the due date, approval, payment date, withholding reason and review/appeal path.

Record the due date, approval, payment date, withholding reason and review/appeal path.

Implementation test:

fix the event date, responsible person, evidence source, current Code/Rule owner and any later ESIC instruction before concluding compliance.

Responsible parties

Insured person or dependant, employer, Insurance Medical Officer and ESIC branch/benefit authority

Trigger

Sickness, maternity, employment injury, death or another insured contingency gives rise to a claim.

Current-law crosswalk

Primary Code sections: 39, 40, 41. Central Rules: 25, 26.

Do not duplicate:

the full Code and Central Rule analysis remains under

the L3 Social Security corpus

. This page owns only the saved regulation and its operational transition.

Evidence and audit trail

insured-person record

claim and acknowledgement

medical certificate or death evidence

wage/abstention confirmation

decision and payment record

Quality controls

Event date and legal-version lock.

Employee/insured-person identifier reconciliation.

Maker-checker review and exception log.

Current portal acknowledgement or reasoned authority decision.

Privacy-controlled retention of medical and dependant records.

Non-compliance, remedy and escalation

Missing evidence or late submission may delay, reduce or suspend benefit, subject to cure, relaxation and appeal rights.

Employer correction

Correct master data, contribution/return or evidence through the authorised route while retaining the original record and reason.

Insured person or claimant

Use the appropriate claim, grievance, Medical Board, review, ESI Court or High Court route according to the disputed issue.

Authority control

Keep assessment, benefit, interest, damages, recovery and penalty decisions separately reasoned and quantified.

Worked implementation scenario

A transaction arises under

Regulation 103B — Medical benefit after insurable employment ceases due to permanent disablement

. The compliance owner records the event date and identifies whether the issue concerns coverage, contribution, medical evidence or benefit. The current Code section and 2026 Central Rule are checked first; the saved regulation is then used only for the surviving operational detail. The maker prepares the portal filing, claim or decision pack, while a reviewer verifies identity, wage/contribution or medical evidence, limitation and later ESIC directions. The acknowledgement, calculation and correspondence are preserved together.

Failure pattern:

copying the paper-era process without checking whether the Code, final Central Rules or ESIC digital workflow has displaced it.

Practical Q&A

Is Regulation 103B automatically current because it appears in a consolidated text?

No. It survives only through the Code's savings framework and only to the extent it is not inconsistent with the Code, final Central Rules or a later valid replacement.

Can portal acceptance cure an incorrect legal classification?

No. Portal processing does not conclusively determine coverage, contribution wage, medical entitlement, dependant status or limitation.

Should the proposed 2026 General Regulations be used now?

Not as final law unless and until a valid Gazette notification brings the replacement instrument into force. Track the official status page.

Related provisions and tools

Code section 39

Current Code provision

Code section 40

Current Code provision

Code section 41

Current Code provision

Central Rule 25

Social Security (Central) Rules, 2026

Central Rule 26

Social Security (Central) Rules, 2026

ESI concordance

Code–Rule–Regulation map

2026 Regulations status

Draft/replacement watch

← Regulation 103A

Regulation 104 →

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Disputes Esi Court

Medical appeals, ESI Court and High Court — ESIC Detailed Guide | Finin2min

Labour

ESIC

› Medical appeals, ESI Court and High Court

ESIC implementation journey

Medical appeals, ESI Court and High Court

Current Code, 2026 Central Rules, saved regulation controls, evidence and remedies.

Code sections

37, 48, 49, 50, 51, 52

Central Rules

23, 24, 29

Saved regulations

Review

2026-07-17

Decision path

Step 1

Identify Dispute Forum

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 2

Limitation And Service

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 3

Evidence And Deposit Requirements

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Step 4

Appeal/Remedy Tracking

Identify the controlling facts, current Code/Rule requirement, saved operational detail, evidence and responsible owner.

Implementation controls

Lock the insured-person, employer and event identifiers before computation or claim.

Separate current Code/Rule law from saved 1950 procedure and later ESIC directions.

Reconcile payroll/contractor, medical, family and contribution data according to the benefit.

Preserve submission, deficiency, decision, payment, review and appeal timestamps.

Restrict medical/dependant data access and retain a reasoned exception trail.

Current Code and Rules

Code section 37

Current provision

Code section 48

Current provision

Code section 49

Current provision
Code section 50
Current provision
Code section 51
Current provision
Code section 52
Current provision
Central Rule 23
2026 Rule
Central Rule 24
2026 Rule
Central Rule 29
2026 Rule
Saved operational regulations
Regulation 72
Reference to Medical Board
Regulation 73
Report of Medical Board
Regulation 76
Appeal Tribunals
Regulation 96
Authority for determining benefits
Regulation 97
Discontinuation or reduction of benefits
Regulation 100
Relaxation
Regulation 107
Certificate for person claiming permanent disablement benefit
Regulation 107A
Declaration and certificate for person claiming dependants' benefit
Regulation 107B
Personal attendance of claimant for permanent disablement or dependants' benefit

Finin2min implementation decode

The establishment creates a trigger ticket when coverage changes, assigns the authorised signatory, uploads the prescribed attachments, captures the acknowledgement and retains a versioned copy of the form, payment and approval.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
ESIC v. Ramanuja Match Industries	Coverage provisions receive a beneficial construction, but statutory thresholds and factual control remain essential.
Royal Talkies v. ESIC	Employees connected with establishment operations may be covered despite contractual arrangements, depending on the statutory control test.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of ESI Regulations and Benefits, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - regulation-100?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - regulation-101?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - regulation-102?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - regulation-102a?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - regulation-103?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - regulation-103a?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - regulation-103b?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - disputes-esi-court?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 1 - Child and Adolescent Labour

This chapter turns child and adolescent labour into an operational control file. It covers Section 1, Section 10, Section 11, Section 12; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Coverage depends on the specific Central or State law, location, establishment type, workforce category and event date; State/UT instruments must be checked separately.

Main obligations / rights

- Section 1
- Section 10
- Section 11
- Section 12
- Section 13

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: using Central assumptions without checking the location-specific Act, Rules, rates, forms and authorities.

Employee / worker remedy

location-specific working-condition, leave, holiday, welfare and wage protections under the applicable State law. Confirm authority, limitation and appeal route.

Old law / transition

There is no single all-India substitution rule. Apply the current State/UT Act, Rules, notifications and saved instruments for the location.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for child and adolescent labour, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 1 - Child and Adolescent Labour

Independent and State Labour Laws | Statutory text/source record, practical procedure, controls, remedies and Q&A.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 31

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Independent and State Labour Laws — Child and Adolescent Labour

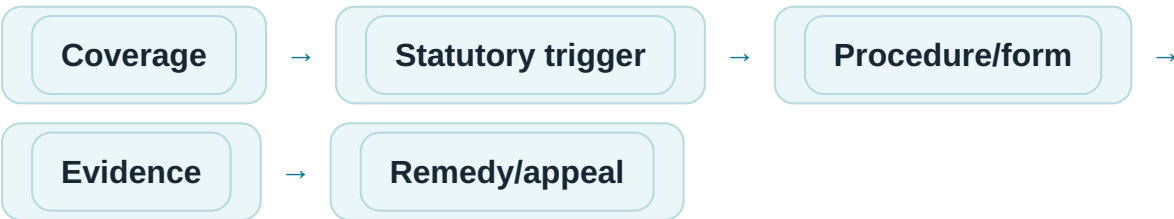


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Index

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 | Finin2min

Finin

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Home

Employment law

L11–L20

/ Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

L20 · Independent Protection Law

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision-wise employer and supply-chain repository for child and adolescent labour prohibitions, permitted family-enterprise exception controls, hazardous work, records, inspections, penalties and rehabilitation.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision pages

Every operative or expressly repealed provision is separately indexed.

Rule/form layers

Current principal rules, amendments or forms are mapped.

Control lenses

Applicability, prevention, evidence, authority and consequence.

Provision index

Section 1

— Short title, extent and commencement.

Section 2

— Definitions.

Section 3

— Prohibition of employment of children in any occupation and process.

Section 3A

— Prohibition of employment of adolescents in certain hazardous occupations and processes.

Section 4

— Power to amend the Schedule.

Section 5

— Technical Advisory Committee.

Section 6

— Application of Part.

Section 7

— Hours and period of work.

Section 8

— Weekly holidays.

Section 9

— Notice to Inspector.

Section 10

— Disputes as to age.

Section 11

- Maintenance of register.

Section 12

- Display of notice containing abstract of sections 3 and 14.

Section 13

- Health and safety.

Section 14

- Penalties.

Section 14A

- Offences to be cognizable.

Section 14B

- Child and Adolescent Labour Rehabilitation Fund.

Section 14C

- Rehabilitation of rescued child or adolescent.

Section 14D

- Compounding of offences.

Section 15

- Modified application of certain laws in relation to penalties.

Section 16

- Procedure relating to offences.

Section 17

- Appointment of Inspectors.

Section 17A

- District Magistrate to implement the provisions.

Section 17B

- Inspection and monitoring.

Section 18

- Power to make rules.

Section 19

- Rules and notifications to be laid before Parliament or State legislature.

Section 20

- Certain other provisions of law not barred.

Section 21

- Power to remove difficulties.

Section 22

- Repeal and savings.

Section 23-26

- Repealed provisions.

Rules and subordinate layer

Child Labour (Prohibition and Regulation) Rules, 1988

Use the official instrument for exact text. Map each procedural requirement to the provision pages, records, authority and escalation route.

Child and Adolescent Labour (Prohibition and Regulation) Amendment Rules, 2017

Use the official instrument for exact text. Map each procedural requirement to the provision pages, records, authority and escalation route.

Open India Code source

How to use this repository

Start with definitions and territorial/applicability provisions.

Read the prohibition or entitlement with the connected procedure, authority and penalty provisions.

Map the result to vendor, HR, payroll, workplace, safety and grievance controls.

Preserve the evidence that existed at the time of the decision.

Check State rules, authorities, schemes and local implementation before acting.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 1

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 1: Short title, extent and commencement. | Finin2min

Finin

min

Home

Employment law

L11–L20

/ Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 1: Short title, extent and commencement.

L20 · Independent Protection Law

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 1: Short title, extent and commencement.

Finin2min operational interpretation, evidence pack and official-source gateway for section 1 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 1

Heading:

Short title, extent and commencement.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 10

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 10: Disputes as to age. |

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 10: Disputes as to age.

Finin2min operational interpretation, evidence pack and official-source gateway for section 10 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 10

Heading:

Disputes as to age.

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 11

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 11: Maintenance of register. |

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 11: Maintenance of register.

Finin2min operational interpretation, evidence pack and official-source gateway for section 11 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 11

Heading:

Maintenance of register.

Open official source

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Assign a named owner, controlled format, retention period, due-date calendar and evidence of filing or display.

Evidence pack:

Current prescribed form, signed register, portal acknowledgement, display photograph, version log and retention index.

Practical example:

A spreadsheet is accepted only after mapping every prescribed field and preserving a locked monthly snapshot.

Compliance consequence:

Missing evidence may turn a technically correct process into an inspection failure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

Connected material

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 12

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 12: Display of notice containing abstract of sections 3 and 14. | Finin2min

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 12: Display of notice containing abstract of sections 3 and 14.

Finin2min operational interpretation, evidence pack and official-source gateway for section 12 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 12

Heading:

Display of notice containing abstract of sections 3 and 14.

Open official source

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Assign a named owner, controlled format, retention period, due-date calendar and evidence of filing or display.

Evidence pack:

Current prescribed form, signed register, portal acknowledgement, display photograph, version log and retention index.

Practical example:

A spreadsheet is accepted only after mapping every prescribed field and preserving a locked monthly snapshot.

Compliance consequence:

Missing evidence may turn a technically correct process into an inspection failure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 13

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 13: Health and safety. |

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 13: Health and safety.

Finin2min operational interpretation, evidence pack and official-source gateway for section 13 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 13

Heading:

Health and safety.

Open official source

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

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- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 14

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 14: Penalties. | Finin2min

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 14: Penalties.

Finin2min operational interpretation, evidence pack and official-source gateway for section 14 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 14

Heading:

Penalties.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
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Section 14A

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 14A: Offences to be cognizable.

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 14A: Offences to be cognizable.

Finin2min operational interpretation, evidence pack and official-source gateway for section 14A of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 14A

Heading:

Offences to be cognizable.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 14B

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 14B: Child and Adolescent Labour Rehabilitation Fund. | Finin2min

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 14B: Child and Adolescent Labour Rehabilitation Fund.

Finin2min operational interpretation, evidence pack and official-source gateway for section 14B of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 14B

Heading:

Child and Adolescent Labour Rehabilitation Fund.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Build a documented referral pathway with the competent authority, benefits owner, finance control and follow-through evidence.

Evidence pack:

Referral form, authority acknowledgement, benefit computation, payment proof and closure confirmation.

Practical example:

Closure means verified receipt or formal authority hand-off, not only an internal email.

Compliance consequence:

Failure to connect the affected person with statutory relief can deepen legal and human-rights exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 14C

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 14C: Rehabilitation of rescued child or adolescent. | Finin2min

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 14C: Rehabilitation of rescued child or adolescent.

Finin2min operational interpretation, evidence pack and official-source gateway for section 14C of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 14C

Heading:

Rehabilitation of rescued child or adolescent.

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Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Build a documented referral pathway with the competent authority, benefits owner, finance control and follow-through evidence.

Evidence pack:

Referral form, authority acknowledgement, benefit computation, payment proof and closure confirmation.

Practical example:

Closure means verified receipt or formal authority hand-off, not only an internal email.

Compliance consequence:

Failure to connect the affected person with statutory relief can deepen legal and human-rights exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 14D

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 14D: Compounding of offences.

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 14D: Compounding of offences.

Finin2min operational interpretation, evidence pack and official-source gateway for section 14D of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 14D

Heading:

Compounding of offences.

Open official source

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 15

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 15: Modified application of certain laws in relation to penalties. | Finin2min

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 15: Modified application of certain laws in relation to penalties.

Finin2min operational interpretation, evidence pack and official-source gateway for section 15 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 15

Heading:

Modified application of certain laws in relation to penalties.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 16

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 16: Procedure relating to offences. | Finin2min

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 16: Procedure relating to offences.

Finin2min operational interpretation, evidence pack and official-source gateway for section 16 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 16

Heading:

Procedure relating to offences.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 17

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 17: Appointment of Inspectors. |

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 17: Appointment of Inspectors.

Finin2min operational interpretation, evidence pack and official-source gateway for section 17 of the Child and

Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 17

Heading:

Appointment of Inspectors.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Maintain the current authority map, appointment orders, jurisdiction logic, escalation contacts and response protocol.

Evidence pack:

Appointment notification, delegation, jurisdiction note, contact register, complaint log and response tracker.

Practical example:

A complaint is routed by workplace and statutory forum, not merely by corporate headquarters.

Compliance consequence:

Wrong forum or delayed routing can prejudice limitation, relief and procedural fairness.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 17A

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 17A: District Magistrate to implement the provisions. | Finin2min

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 17A: District Magistrate to implement the provisions.

Finin2min operational interpretation, evidence pack and official-source gateway for section 17A of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 17A

Heading:

District Magistrate to implement the provisions.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Maintain the current authority map, appointment orders, jurisdiction logic, escalation contacts and response protocol.

Evidence pack:

Appointment notification, delegation, jurisdiction note, contact register, complaint log and response tracker.

Practical example:

A complaint is routed by workplace and statutory forum, not merely by corporate headquarters.

Compliance consequence:

Wrong forum or delayed routing can prejudice limitation, relief and procedural fairness.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 17B

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 17B: Inspection and monitoring.

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 17B: Inspection and monitoring.

Finin2min operational interpretation, evidence pack and official-source gateway for section 17B of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 17B

Heading:

Inspection and monitoring.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 18

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 18: Power to make rules. |

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 18: Power to make rules.

Finin2min operational interpretation, evidence pack and official-source gateway for section 18 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

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Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

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Section 18

Heading:

Power to make rules.

Open official source

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 19

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 19: Rules and notifications to be laid before Parliament or State legislature. | Finin2min

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 19: Rules and notifications to be laid before Parliament or State legislature.

Finin2min operational interpretation, evidence pack and official-source gateway for section 19 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

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Section 19

Heading:

Rules and notifications to be laid before Parliament or State legislature.

Open official source

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 2

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 2: Definitions. | Finin2min

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 2: Definitions.

Finin2min operational interpretation, evidence pack and official-source gateway for section 2 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

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Section 2

Heading:

Definitions.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Maintain a signed applicability memo that maps each statutory term to the establishment, worker category, contractor chain and factual evidence.

Evidence pack:

Entity chart, headcount extract, engagement documents, work-location list and dated legal applicability memo.

Practical example:

A payroll label does not decide coverage. The team tests the statutory definition against actual control, work and relationship facts.

Compliance consequence:

A wrong definition can contaminate registration, policy, payroll, inspection and litigation decisions.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
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Section 20

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 20: Certain other provisions of law not barred. | Finin2min

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 20: Certain other provisions of law not barred.

Finin2min operational interpretation, evidence pack and official-source gateway for section 20 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Section 20

Heading:

Certain other provisions of law not barred.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 21

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 21: Power to remove difficulties.

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 21: Power to remove difficulties.

Finin2min operational interpretation, evidence pack and official-source gateway for section 21 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

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Section 21

Heading:

Power to remove difficulties.

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 22

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 22: Repeal and savings. |

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 22: Repeal and savings.

Finin2min operational interpretation, evidence pack and official-source gateway for section 22 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

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Section 22

Heading:

Repeal and savings.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
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Section 23 26

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 23-26: Repealed provisions. |

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 23-26: Repealed provisions.

Finin2min operational interpretation, evidence pack and official-source gateway for section 23-26 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 23-26

Heading:

Repealed provisions.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 3

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 3: Prohibition of employment of children in any occupation and process. | Finin2min

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 3: Prohibition of employment of children in any occupation and process.

Finin2min operational interpretation, evidence pack and official-source gateway for section 3 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 3

Heading:

Prohibition of employment of children in any occupation and process.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Use a zero-tolerance control: policy prohibition, vendor clause, pre-onboarding due diligence, site verification and immediate escalation.

Evidence pack:

Policy, vendor declaration, worker interviews, age/identity evidence where lawful, inspection log and escalation record.

Practical example:

A contractor warranty alone is not treated as proof; the principal entity performs risk-based verification at the worksite.

Compliance consequence:

Prohibited engagement can trigger personal, company, contractor and reputational exposure and may require rescue or rehabilitation action.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 3A

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 3A: Prohibition of employment of adolescents in certain hazardous occupations and processes. | Finin2min

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 3A: Prohibition of employment of adolescents in certain hazardous occupations and processes.

Finin2min operational interpretation, evidence pack and official-source gateway for section 3A of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 3A

Heading:

Prohibition of employment of adolescents in certain hazardous occupations and processes.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Use a zero-tolerance control: policy prohibition, vendor clause, pre-onboarding due diligence, site verification and immediate escalation.

Evidence pack:

Policy, vendor declaration, worker interviews, age/identity evidence where lawful, inspection log and escalation record.

Practical example:

A contractor warranty alone is not treated as proof; the principal entity performs risk-based verification at the worksite.

Compliance consequence:

Prohibited engagement can trigger personal, company, contractor and reputational exposure and may require rescue or rehabilitation action.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 4

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 4: Power to amend the Schedule.

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 4: Power to amend the Schedule.

Finin2min operational interpretation, evidence pack and official-source gateway for section 4 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 4

Heading:

Power to amend the Schedule.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 5

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 5: Technical Advisory Committee.

Finin2min operational interpretation, evidence pack and official-source gateway for section 5 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Heading:

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Maintain the current authority map, appointment orders, jurisdiction logic, escalation contacts and response protocol.

Evidence pack:

Appointment notification, delegation, jurisdiction note, contact register, complaint log and response tracker.

Practical example:

A complaint is routed by workplace and statutory forum, not merely by corporate headquarters.

Compliance consequence:

Wrong forum or delayed routing can prejudice limitation, relief and procedural fairness.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 6

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 6: Application of Part.

Finin2min operational interpretation, evidence pack and official-source gateway for section 6 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 6

Heading:

Application of Part.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

[Connected material](#)

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Do not use this page as a substitute for the official statutory text or fact-specific advice.

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
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- Retain the official instrument and event-date evidence.

Section 7

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 7: Hours and period of work. |

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/ Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 7: Hours and period of work.

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 7: Hours and period of work.

Finin2min operational interpretation, evidence pack and official-source gateway for section 7 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 7

Heading:

Hours and period of work.

Open official source

Law index

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Operational interpretation

Configure rosters and attendance systems to enforce statutory limits, rest periods, weekly off and approval-based exceptions.

Evidence pack:

Shift rosters, attendance punches, overtime approval, wage records, weekly-off register and exemption notification.

Practical example:

A long shift shown only as “flexible time” is reconciled with actual log-in, access and output records before payroll closes.

Compliance consequence:

Weak time records can create wage, safety, leave and penalty exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

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Section 8

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 8: Weekly holidays. | Finin2min

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/ Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 8: Weekly holidays.

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 8: Weekly holidays.

Finin2min operational interpretation, evidence pack and official-source gateway for section 8 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 8

Heading:

Weekly holidays.

Open official source

Law index

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Section 9

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 9: Notice to Inspector. |

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/ Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 9: Notice to Inspector.

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Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 — Section 9: Notice to Inspector.

Finin2min operational interpretation, evidence pack and official-source gateway for section 9 of the Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

Provision:

Section 9

Heading:

Notice to Inspector.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Assign a named owner, controlled format, retention period, due-date calendar and evidence of filing or display.

Evidence pack:

Current prescribed form, signed register, portal acknowledgement, display photograph, version log and retention index.

Practical example:

A spreadsheet is accepted only after mapping every prescribed field and preserving a locked monthly snapshot.

Compliance consequence:

Missing evidence may turn a technically correct process into an inspection failure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

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Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Bandhua Mukti Morcha v. Union of India	Bonded labour identification and rehabilitation engage fundamental rights and active State duties.
M.C. Mehta v. State of Tamil Nadu	Child-labour prohibitions require enforcement, education and rehabilitation measures.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Independent and State Labour Laws, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - section-1?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - section-10?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - section-11?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - section-12?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - section-13?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - section-14?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - section-14a?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 2 - Bonded Labour

This chapter turns bonded labour into an operational control file. It covers Section 1, Section 10, Section 11, Section 12; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Coverage depends on the specific Central or State law, location, establishment type, workforce category and event date; State/UT instruments must be checked separately.

Main obligations / rights

- Section 1
- Section 10
- Section 11
- Section 12
- Section 13

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: using Central assumptions without checking the location-specific Act, Rules, rates, forms and authorities.

Employee / worker remedy

location-specific working-condition, leave, holiday, welfare and wage protections under the applicable State law. Confirm authority, limitation and appeal route.

Old law / transition

There is no single all-India substitution rule. Apply the current State/UT Act, Rules, notifications and saved instruments for the location.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for bonded labour, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 2 - Bonded Labour

Independent and State Labour Laws | Statutory text/source record, practical procedure, controls, remedies and Q&A.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 28

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Independent and State Labour Laws — Bonded Labour

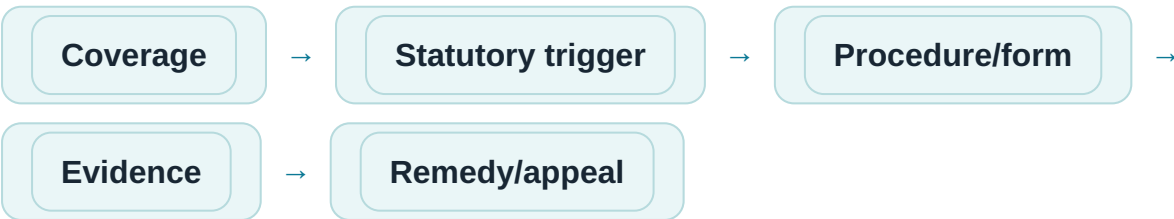


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

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Bonded Labour System (Abolition) Act, 1976 | Finin2min

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/ Bonded Labour System (Abolition) Act, 1976

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Bonded Labour System (Abolition) Act, 1976

Provision-wise repository for abolition of bonded labour, extinguishment of bonded debt, implementing authorities, vigilance committees, offences and rehabilitation-linked controls.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision pages

Every operative or expressly repealed provision is separately indexed.

Rule/form layers

Current principal rules, amendments or forms are mapped.

Control lenses

Applicability, prevention, evidence, authority and consequence.

Provision index

Section 1

— Short title, extent and commencement.

Section 2

— Definitions.

Section 3

— Act to have overriding effect.

Section 4

— Abolition of bonded labour system.

Section 5

— Agreement, custom, etc., to be void.

Section 6

— Liability to repay bonded debt to stand extinguished.

Section 7

— Property of bonded labourer to be freed from mortgage, etc.

Section 8

— Freed bonded labourer not to be evicted from homestead, etc.

Section 9

— Creditor not to accept payment against extinguished debt.

Section 10

— Authorities who may be specified for implementing the provisions of this Act.

Section 11

— Duty of District Magistrate and other officers to ensure credit.

Section 12

— Duty of District Magistrate and officers authorised by him.

Section 13

— Vigilance Committees.

Section 14

— Functions of Vigilance Committees.

Section 15

— Burden of proof.

Section 16

— Punishment for enforcement of bonded labour.

Section 17

— Punishment for advancement of bonded debt.

Section 18

— Punishment for extracting bonded labour under the bonded labour system.

Section 19

— Punishment for omission or failure to restore possession of property to bonded labourers.

Section 20

— Abetment to be an offence.

Section 21

— Offences to be tried by Executive Magistrates.

Section 22

— Cognizance of offences.

Section 23

— Offences by companies.

Section 24

— Protection of action taken in good faith.

Section 25

— Jurisdiction of civil courts barred.

Section 26

— Power to make rules.

Section 27

— Repeal and saving.

Rules and subordinate layer

Bonded Labour System (Abolition) Rules, 1976

Use the official instrument for exact text. Map each procedural requirement to the provision pages, records, authority and escalation route.

Open India Code source

How to use this repository

Start with definitions and territorial/applicability provisions.

Read the prohibition or entitlement with the connected procedure, authority and penalty provisions.

Map the result to vendor, HR, payroll, workplace, safety and grievance controls.

Preserve the evidence that existed at the time of the decision.

Check State rules, authorities, schemes and local implementation before acting.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

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Section 1

Bonded Labour System (Abolition) Act, 1976 — Section 1: Short title, extent and commencement. | Finin2min

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/ Bonded Labour System (Abolition) Act, 1976 — Section 1: Short title, extent and commencement.

L20 · Independent Protection Law

Bonded Labour System (Abolition) Act, 1976 — Section 1: Short title, extent and commencement.

Finin2min operational interpretation, evidence pack and official-source gateway for section 1 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 1

Heading:

Short title, extent and commencement.

Open official source

Law index

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Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Bonded Labour System (Abolition) Act, 1976 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

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Connected material

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Section 10

Bonded Labour System (Abolition) Act, 1976 — Section 10: Authorities who may be specified for implementing the provisions of this Act. | Finin2min

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Bonded Labour System (Abolition) Act, 1976 — Section 10: Authorities who may be specified for implementing the provisions of this Act.

Finin2min operational interpretation, evidence pack and official-source gateway for section 10 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 10

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Section 11

Bonded Labour System (Abolition) Act, 1976 — Section 11: Duty of District Magistrate and other officers to ensure credit. | Finin2min

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L20 · Independent Protection Law

Bonded Labour System (Abolition) Act, 1976 — Section 11: Duty of District Magistrate and other officers to ensure credit.

Finin2min operational interpretation, evidence pack and official-source gateway for section 11 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 11

Heading:

Duty of District Magistrate and other officers to ensure credit.

Open official source

Law index

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Operational interpretation

Maintain the current authority map, appointment orders, jurisdiction logic, escalation contacts and response protocol.

Evidence pack:

Appointment notification, delegation, jurisdiction note, contact register, complaint log and response tracker.

Practical example:

A complaint is routed by workplace and statutory forum, not merely by corporate headquarters.

Compliance consequence:

Wrong forum or delayed routing can prejudice limitation, relief and procedural fairness.

Decision questions

What event or fact activates this provision?

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Section 12

Bonded Labour System (Abolition) Act, 1976 — Section 12: Duty of District Magistrate and officers authorised by him. | Finin2min

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Bonded Labour System (Abolition) Act, 1976 — Section 12: Duty of District Magistrate and officers authorised by him.

Finin2min operational interpretation, evidence pack and official-source gateway for section 12 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 12

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Section 13

Bonded Labour System (Abolition) Act, 1976 — Section 13: Vigilance Committees. | Finin2min

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Authors: Nikhil Gupta & Kajri Singh

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Provision map

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Bonded Labour System (Abolition) Act, 1976

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Section 13

Heading:

Vigilance Committees.

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Appointment notification, delegation, jurisdiction note, contact register, complaint log and response tracker.

Practical example:

A complaint is routed by workplace and statutory forum, not merely by corporate headquarters.

Compliance consequence:

Wrong forum or delayed routing can prejudice limitation, relief and procedural fairness.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 14

Bonded Labour System (Abolition) Act, 1976 — Section 14: Functions of Vigilance Committees. | Finin2min

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Bonded Labour System (Abolition) Act, 1976 — Section 14: Functions of Vigilance Committees.

Finin2min operational interpretation, evidence pack and official-source gateway for section 14 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 14

Heading:

Functions of Vigilance Committees.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Maintain the current authority map, appointment orders, jurisdiction logic, escalation contacts and response protocol.

Evidence pack:

Appointment notification, delegation, jurisdiction note, contact register, complaint log and response tracker.

Practical example:

A complaint is routed by workplace and statutory forum, not merely by corporate headquarters.

Compliance consequence:

Wrong forum or delayed routing can prejudice limitation, relief and procedural fairness.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

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Bonded Labour System (Abolition) Act, 1976 — Section 15: Burden of proof.

Finin2min operational interpretation, evidence pack and official-source gateway for section 15 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 15

Heading:

Burden of proof.

Open official source

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Bonded Labour System (Abolition) Act, 1976 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

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- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Bonded Labour System (Abolition) Act, 1976 — Section 16: Punishment for enforcement of bonded labour. |

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Bonded Labour System (Abolition) Act, 1976 — Section 16: Punishment for enforcement of bonded labour.

Finin2min operational interpretation, evidence pack and official-source gateway for section 16 of the Bonded

Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 16

Heading:

Punishment for enforcement of bonded labour.

Open official source

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

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- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
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Bonded Labour System (Abolition) Act, 1976 — Section 17: Punishment for advancement of bonded debt.

Finin2min operational interpretation, evidence pack and official-source gateway for section 17 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 17

Heading:

Punishment for advancement of bonded debt.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

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- Separate substantive entitlement from procedure, remedy and penal consequence.
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Bonded Labour System (Abolition) Act, 1976 — Section 18: Punishment for extracting bonded labour under the bonded labour system.

Finin2min operational interpretation, evidence pack and official-source gateway for section 18 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

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Section 18

Heading:

Punishment for extracting bonded labour under the bonded labour system.

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

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Does a State rule, notification, exemption or local procedure modify implementation?

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Bonded Labour System (Abolition) Act, 1976 — Section 19: Punishment for omission or failure to restore possession of property to bonded labourers.

Finin2min operational interpretation, evidence pack and official-source gateway for section 19 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 19

Heading:

Punishment for omission or failure to restore possession of property to bonded labourers.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Configure rosters and attendance systems to enforce statutory limits, rest periods, weekly off and approval-based exceptions.

Evidence pack:

Shift rosters, attendance punches, overtime approval, wage records, weekly-off register and exemption notification.

Practical example:

A long shift shown only as “flexible time” is reconciled with actual log-in, access and output records before payroll closes.

Compliance consequence:

Weak time records can create wage, safety, leave and penalty exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Bonded Labour System (Abolition) Act, 1976 — Section 2: Definitions.

Finin2min operational interpretation, evidence pack and official-source gateway for section 2 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Law:

Bonded Labour System (Abolition) Act, 1976

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Heading:

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Maintain a signed applicability memo that maps each statutory term to the establishment, worker category, contractor chain and factual evidence.

Evidence pack:

Entity chart, headcount extract, engagement documents, work-location list and dated legal applicability memo.

Practical example:

A payroll label does not decide coverage. The team tests the statutory definition against actual control, work and relationship facts.

Compliance consequence:

A wrong definition can contaminate registration, policy, payroll, inspection and litigation decisions.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
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Bonded Labour System (Abolition) Act, 1976 — Section 20: Abetment to be an offence. | Finin2min

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Bonded Labour System (Abolition) Act, 1976 — Section 20: Abetment to be an offence.

Finin2min operational interpretation, evidence pack and official-source gateway for section 20 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 20

Heading:

Abetment to be an offence.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
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- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 21

Bonded Labour System (Abolition) Act, 1976 — Section 21: Offences to be tried by Executive Magistrates. |

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Bonded Labour System (Abolition) Act, 1976 — Section 21: Offences to be tried by Executive Magistrates.

Finin2min operational interpretation, evidence pack and official-source gateway for section 21 of the Bonded

Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 21

Heading:

Offences to be tried by Executive Magistrates.

Open official source

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

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Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

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- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 22

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Bonded Labour System (Abolition) Act, 1976 — Section 22: Cognizance of offences.

Finin2min operational interpretation, evidence pack and official-source gateway for section 22 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 22

Heading:

Cognizance of offences.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

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- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Bonded Labour System (Abolition) Act, 1976 — Section 23: Offences by companies. | Finin2min

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Bonded Labour System (Abolition) Act, 1976 — Section 23: Offences by companies.

Finin2min operational interpretation, evidence pack and official-source gateway for section 23 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 23

Heading:

Offences by companies.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

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- Identify actor, trigger, threshold and territorial authority.
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- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Bonded Labour System (Abolition) Act, 1976 — Section 24: Protection of action taken in good faith.

Finin2min operational interpretation, evidence pack and official-source gateway for section 24 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 24

Heading:

Protection of action taken in good faith.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Bonded Labour System (Abolition) Act, 1976 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

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Bonded Labour System (Abolition) Act, 1976 — Section 25: Jurisdiction of civil courts barred.

Finin2min operational interpretation, evidence pack and official-source gateway for section 25 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 25

Heading:

Jurisdiction of civil courts barred.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Maintain a limitation calendar, forum note, approved pleadings path, record index and evidence-preservation protocol.

Evidence pack:

Order copy, service proof, limitation computation, certified record, authority letter and litigation hold.

Practical example:

The appeal clock is calculated from legally relevant service, with proof preserved on the case file.

Compliance consequence:

A strong merits case can be lost by limitation, forum or record failures.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 26

Bonded Labour System (Abolition) Act, 1976 — Section 26: Power to make rules. | Finin2min

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/ Bonded Labour System (Abolition) Act, 1976 — Section 26: Power to make rules.

L20 · Independent Protection Law

Bonded Labour System (Abolition) Act, 1976 — Section 26: Power to make rules.

Finin2min operational interpretation, evidence pack and official-source gateway for section 26 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 26

Heading:

Power to make rules.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Bonded Labour System (Abolition) Act, 1976 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

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Section 27

Bonded Labour System (Abolition) Act, 1976 — Section 27: Repeal and saving. | Finin2min

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/ Bonded Labour System (Abolition) Act, 1976 — Section 27: Repeal and saving.

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Bonded Labour System (Abolition) Act, 1976 — Section 27: Repeal and saving.

Finin2min operational interpretation, evidence pack and official-source gateway for section 27 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 27

Heading:

Repeal and saving.

Open official source

Law index

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Section 3

Bonded Labour System (Abolition) Act, 1976 — Section 3: Act to have overriding effect. | Finin2min

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Bonded Labour System (Abolition) Act, 1976 — Section 3: Act to have overriding effect.

Finin2min operational interpretation, evidence pack and official-source gateway for section 3 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 3

Heading:

Act to have overriding effect.

Open official source

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- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 4

Bonded Labour System (Abolition) Act, 1976 — Section 4: Abolition of bonded labour system. | Finin2min

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Bonded Labour System (Abolition) Act, 1976 — Section 4: Abolition of bonded labour system.

Finin2min operational interpretation, evidence pack and official-source gateway for section 4 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 4

Heading:

Abolition of bonded labour system.

Open official source

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Use a zero-tolerance control: policy prohibition, vendor clause, pre-onboarding due diligence, site verification and immediate escalation.

Evidence pack:

Policy, vendor declaration, worker interviews, age/identity evidence where lawful, inspection log and escalation record.

Practical example:

A contractor warranty alone is not treated as proof; the principal entity performs risk-based verification at the worksite.

Compliance consequence:

Prohibited engagement can trigger personal, company, contractor and reputational exposure and may require rescue or rehabilitation action.

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- Retain the official instrument and event-date evidence.

Section 5

Bonded Labour System (Abolition) Act, 1976 — Section 5: Agreement, custom, etc., to be void. | Finin2min

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Bonded Labour System (Abolition) Act, 1976 — Section 5: Agreement, custom, etc., to be void.

Finin2min operational interpretation, evidence pack and official-source gateway for section 5 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 5

Heading:

Agreement, custom, etc., to be void.

Open official source

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Policy, vendor declaration, worker interviews, age/identity evidence where lawful, inspection log and escalation record.

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- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 6

Bonded Labour System (Abolition) Act, 1976 — Section 6: Liability to repay bonded debt to stand extinguished.

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Bonded Labour System (Abolition) Act, 1976 — Section 6: Liability to repay bonded debt to stand extinguished.

Finin2min operational interpretation, evidence pack and official-source gateway for section 6 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 6

Heading:

Liability to repay bonded debt to stand extinguished.

Open official source

Law index

Finin2min crux

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Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

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Practical example:

The organisation records how this Bonded Labour System (Abolition) Act, 1976 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

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Section 7

Bonded Labour System (Abolition) Act, 1976 — Section 7: Property of bonded labourer to be freed from mortgage, etc. | Finin2min

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Bonded Labour System (Abolition) Act, 1976 — Section 7: Property of bonded labourer to be freed from mortgage, etc.

Finin2min operational interpretation, evidence pack and official-source gateway for section 7 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 7

Heading:

Property of bonded labourer to be freed from mortgage, etc.

Open official source

Law index

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The organisation records how this Bonded Labour System (Abolition) Act, 1976 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

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Section 8

Bonded Labour System (Abolition) Act, 1976 — Section 8: Freed bonded labourer not to be evicted from homestead, etc. | Finin2min

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L20 · Independent Protection Law

Bonded Labour System (Abolition) Act, 1976 — Section 8: Freed bonded labourer not to be evicted from homestead, etc.

Finin2min operational interpretation, evidence pack and official-source gateway for section 8 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 8

Heading:

Freed bonded labourer not to be evicted from homestead, etc.

Open official source

Law index

Finin2min crux

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Operational interpretation

Use a zero-tolerance control: policy prohibition, vendor clause, pre-onboarding due diligence, site verification and immediate escalation.

Evidence pack:

Policy, vendor declaration, worker interviews, age/identity evidence where lawful, inspection log and escalation record.

Practical example:

A contractor warranty alone is not treated as proof; the principal entity performs risk-based verification at the worksite.

Compliance consequence:

Prohibited engagement can trigger personal, company, contractor and reputational exposure and may require rescue or rehabilitation action.

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- Retain the official instrument and event-date evidence.

Section 9

Bonded Labour System (Abolition) Act, 1976 — Section 9: Creditor not to accept payment against extinguished debt. | Finin2min

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/ Bonded Labour System (Abolition) Act, 1976 — Section 9: Creditor not to accept payment against extinguished debt.

L20 · Independent Protection Law

Bonded Labour System (Abolition) Act, 1976 — Section 9: Creditor not to accept payment against extinguished debt.

Finin2min operational interpretation, evidence pack and official-source gateway for section 9 of the Bonded Labour System (Abolition) Act, 1976

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Bonded Labour System (Abolition) Act, 1976

Provision:

Section 9

Heading:

Creditor not to accept payment against extinguished debt.

Open official source

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Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Bandhua Mukti Morcha v. Union of India	Bonded labour identification and rehabilitation engage fundamental rights and active State duties.
M.C. Mehta v. State of Tamil Nadu	Child-labour prohibitions require enforcement, education and rehabilitation measures.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Independent and State Labour Laws, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - section-1?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - section-10?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - section-11?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - section-12?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - section-13?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - section-14?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - section-15?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 3 - Labour Laws Simplification

This chapter turns labour laws simplification into an operational control file. It covers First Schedule, Form A Annual Return, Form B Register Of Establishment, Form C Register Of Wages; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Coverage depends on the specific Central or State law, location, establishment type, workforce category and event date; State/UT instruments must be checked separately.

Main obligations / rights

- First Schedule
- Form A Annual Return
- Form B Register Of Establishment
- Form C Register Of Wages
- Form D Muster Roll

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: using Central assumptions without checking the location-specific Act, Rules, rates, forms and authorities.

Employee / worker remedy

location-specific working-condition, leave, holiday, welfare and wage protections under the applicable State law. Confirm authority, limitation and appeal route.

Old law / transition

There is no single all-India substitution rule. Apply the current State/UT Act, Rules, notifications and saved instruments for the location.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for labour laws simplification, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 3 - Labour Laws Simplification

Independent and State Labour Laws | Statutory text/source record, practical procedure, controls, remedies and Q&A.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 16

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Independent and State Labour Laws — Labour Laws Simplification

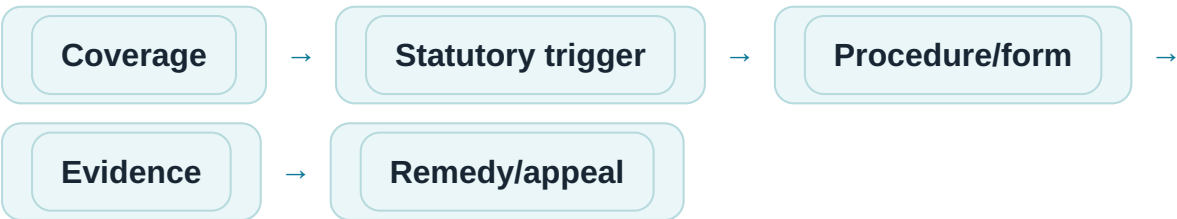


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

First Schedule

First Schedule — Labour-Law Simplification | Finin2min

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/ First Schedule — Labour-Law Simplification

L20 · Registers and Returns

First Schedule — Labour-Law Simplification

Operational mapping for First Schedule under the Labour Laws simplification framework.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

First Schedule

This module maps the statutory consolidation concept to the live law stack. It must not be used to suppress a return, register or field that remains required under a labour code, State law, scheme, portal direction or establishment-specific rule.

Control:

Maintain a field-by-field concordance from the prescribed form to the system of record, assign an owner, lock the period and preserve filing/display proof.

Transition caution:

The four labour codes and State laws changed the legacy-law landscape. Confirm whether this form continues, has been replaced, or operates only for a residual class before use.

Open official source

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Form A Annual Return

Form A — Annual Return — Labour-Law Simplification | Finin2min

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Form A — Annual Return — Labour-Law Simplification

Operational mapping for Form A — Annual Return under the Labour Laws simplification framework.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Form A — Annual Return

This module maps the statutory consolidation concept to the live law stack. It must not be used to suppress a return, register or field that remains required under a labour code, State law, scheme, portal direction or establishment-specific rule.

Control:

Maintain a field-by-field concordance from the prescribed form to the system of record, assign an owner, lock the period and preserve filing/display proof.

Transition caution:

The four labour codes and State laws changed the legacy-law landscape. Confirm whether this form continues, has been replaced, or operates only for a residual class before use.

Open official source

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

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- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Form B Register Of Establishment

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Form B — Register of Establishment — Labour-Law Simplification

Operational mapping for Form B — Register of Establishment under the Labour Laws simplification framework.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Form B — Register of Establishment

This module maps the statutory consolidation concept to the live law stack. It must not be used to suppress a return, register or field that remains required under a labour code, State law, scheme, portal direction or establishment-specific rule.

Control:

Maintain a field-by-field concordance from the prescribed form to the system of record, assign an owner, lock the period and preserve filing/display proof.

Transition caution:

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Open official source

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Form C Register Of Wages

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Form C — Register of Wages — Labour-Law Simplification

Operational mapping for Form C — Register of Wages under the Labour Laws simplification framework.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Form C — Register of Wages

This module maps the statutory consolidation concept to the live law stack. It must not be used to suppress a return, register or field that remains required under a labour code, State law, scheme, portal direction or establishment-specific rule.

Control:

Maintain a field-by-field concordance from the prescribed form to the system of record, assign an owner, lock the period and preserve filing/display proof.

Transition caution:

The four labour codes and State laws changed the legacy-law landscape. Confirm whether this form continues, has been replaced, or operates only for a residual class before use.

Open official source

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Form D Muster Roll

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Form D — Muster Roll — Labour-Law Simplification

Operational mapping for Form D — Muster Roll under the Labour Laws simplification framework.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Form D — Muster Roll

This module maps the statutory consolidation concept to the live law stack. It must not be used to suppress a return, register or field that remains required under a labour code, State law, scheme, portal direction or establishment-specific rule.

Control:

Maintain a field-by-field concordance from the prescribed form to the system of record, assign an owner, lock the period and preserve filing/display proof.

Transition caution:

The four labour codes and State laws changed the legacy-law landscape. Confirm whether this form continues, has been replaced, or operates only for a residual class before use.

Open official source

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Form E Register Of Accidents

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Form E — Register of Accidents — Labour-Law Simplification

Operational mapping for Form E — Register of Accidents under the Labour Laws simplification framework.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Form E — Register of Accidents

This module maps the statutory consolidation concept to the live law stack. It must not be used to suppress a return, register or field that remains required under a labour code, State law, scheme, portal direction or establishment-specific rule.

Control:

Maintain a field-by-field concordance from the prescribed form to the system of record, assign an owner, lock the period and preserve filing/display proof.

Transition caution:

The four labour codes and State laws changed the legacy-law landscape. Confirm whether this form continues, has been replaced, or operates only for a residual class before use.

Open official source

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
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Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

Provision, schedule and unified-form repository for statutory simplification of returns and registers, with a post-labour-code concordance and small-establishment control framework.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision pages

Every operative or expressly repealed provision is separately indexed.

Rule/form layers

Current principal rules, amendments or forms are mapped.

Control lenses

Applicability, prevention, evidence, authority and consequence.

Provision index

Section 1

— Short title, extent and commencement.

Section 2

— Definitions.

Section 3

— Amendment of certain labour laws.

Section 4

— Exemption from furnishing or maintaining returns and registers required under certain labour laws.

Section 5

— Savings.

Section 6

— Penalty.

Section 7

— Power to amend Form.

Section 8

— Power to remove difficulties.

Rules and subordinate layer

2014 Amendment Act and commencement notification

Use the official instrument for exact text. Map each procedural requirement to the provision pages, records,

authority and escalation route.

Forms A, B, C, D and E

Use the official instrument for exact text. Map each procedural requirement to the provision pages, records, authority and escalation route.

Open India Code source

How to use this repository

Start with definitions and territorial/applicability provisions.

Read the prohibition or entitlement with the connected procedure, authority and penalty provisions.

Map the result to vendor, HR, payroll, workplace, safety and grievance controls.

Preserve the evidence that existed at the time of the decision.

Check State rules, authorities, schemes and local implementation before acting.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Second Schedule — Labour-Law Simplification

Operational mapping for Second Schedule under the Labour Laws simplification framework.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Second Schedule

This module maps the statutory consolidation concept to the live law stack. It must not be used to suppress a return, register or field that remains required under a labour code, State law, scheme, portal direction or establishment-specific rule.

Control:

Maintain a field-by-field concordance from the prescribed form to the system of record, assign an owner, lock the period and preserve filing/display proof.

Transition caution:

The four labour codes and State laws changed the legacy-law landscape. Confirm whether this form continues, has been replaced, or operates only for a residual class before use.

Open official source

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 — Section 1: Short title, extent and commencement. | Finin2min

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L20 · Independent Protection Law

Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 — Section 1: Short title, extent and commencement.

Finin2min operational interpretation, evidence pack and official-source gateway for section 1 of the Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

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Provision:

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Heading:

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Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

Connected material

Master balance-law hub

Do not use this page as a substitute for the official statutory text or fact-specific advice.

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 — Section 2: Definitions.

Finin2min operational interpretation, evidence pack and official-source gateway for section 2 of the Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

Authors: Nikhil Gupta & Kajri Singh

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Provision map

Law:

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Definitions.

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Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Maintain a signed applicability memo that maps each statutory term to the establishment, worker category, contractor chain and factual evidence.

Evidence pack:

Entity chart, headcount extract, engagement documents, work-location list and dated legal applicability memo.

Practical example:

A payroll label does not decide coverage. The team tests the statutory definition against actual control, work and relationship facts.

Compliance consequence:

A wrong definition can contaminate registration, policy, payroll, inspection and litigation decisions.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

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Connected material

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
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- Retain the official instrument and event-date evidence.

Section 3

Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 — Section 3: Amendment of certain labour laws. | Finin2min

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Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 — Section 3: Amendment of certain labour laws.

Finin2min operational interpretation, evidence pack and official-source gateway for section 3 of the Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

Authors: Nikhil Gupta & Kajri Singh

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Provision map

Law:

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Heading:

Amendment of certain labour laws.

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Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 4

Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 — Section 4: Exemption from furnishing or maintaining returns and registers required under certain labour laws. | Finin2min

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L20 · Independent Protection Law

Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 — Section 4: Exemption from furnishing or maintaining returns and registers required under certain labour laws.

Finin2min operational interpretation, evidence pack and official-source gateway for section 4 of the Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

Provision:

Section 4

Heading:

Exemption from furnishing or maintaining returns and registers required under certain labour laws.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Assign a named owner, controlled format, retention period, due-date calendar and evidence of filing or display.

Evidence pack:

Current prescribed form, signed register, portal acknowledgement, display photograph, version log and retention index.

Practical example:

A spreadsheet is accepted only after mapping every prescribed field and preserving a locked monthly snapshot.

Compliance consequence:

Missing evidence may turn a technically correct process into an inspection failure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

Connected material

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Section 5

Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 — Section 5: Savings. | Finin2min

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Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 — Section 5: Savings.

Finin2min operational interpretation, evidence pack and official-source gateway for section 5 of the Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

Provision:

Section 5

Heading:

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Open official source

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

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- Identify actor, trigger, threshold and territorial authority.
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- Retain the official instrument and event-date evidence.

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Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 — Section 6: Penalty.

Finin2min operational interpretation, evidence pack and official-source gateway for section 6 of the Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Provision map

Law:

Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

Provision:

Section 6

Heading:

Penalty.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

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- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 — Section 7: Power to amend Form.

Finin2min operational interpretation, evidence pack and official-source gateway for section 7 of the Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

Authors: Nikhil Gupta & Kajri Singh

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Provision map

Law:

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Power to amend Form.

Open official source

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Assign a named owner, controlled format, retention period, due-date calendar and evidence of filing or display.

Evidence pack:

Current prescribed form, signed register, portal acknowledgement, display photograph, version log and retention index.

Practical example:

A spreadsheet is accepted only after mapping every prescribed field and preserving a locked monthly snapshot.

Compliance consequence:

Missing evidence may turn a technically correct process into an inspection failure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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Finin2min implementation decode

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- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 — Section 8: Power to remove difficulties. | Finin2min

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L20 · Independent Protection Law

Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 — Section 8: Power to remove difficulties.

Finin2min operational interpretation, evidence pack and official-source gateway for section 8 of the Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

Provision:

Section 8

Heading:

Power to remove difficulties.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Labour Laws (Simplification of Procedure for Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?
Which establishment, worker, contractor or authority is responsible?
Which record proves compliance at the relevant time?
Does a State rule, notification, exemption or local procedure modify implementation?
What is the escalation route if the control fails?
Connected material
Master balance-law hub
Do not use this page as a substitute for the official statutory text or fact-specific advice.
[← Previous](#)

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Bandhua Mukti Morcha v. Union of India	Bonded labour identification and rehabilitation engage fundamental rights and active State duties.
M.C. Mehta v. State of Tamil Nadu	Child-labour prohibitions require enforcement, education and rehabilitation measures.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Independent and State Labour Laws, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - first-schedule?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - form-a-annual-return?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - form-b-register-of-establishment?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - form-c-register-of-wages?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - form-d-muster-roll?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - form-e-register-of-accidents?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - second-schedule?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 4 - Shops and Establishments — 36 State/UT modules

This chapter turns shops and establishments — 36 state/ut modules into an operational control file. It covers Shops State Labour Laws Hub, Delhi_Shops_Act_1954 Full Text, Delhi_Shops_Act_1954 Index, Delhi_Shops_Rules_1954 Full Text; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Coverage depends on the specific Central or State law, location, establishment type, workforce category and event date; State/UT instruments must be checked separately.

Main obligations / rights

- Shops State Labour Laws Hub
- Delhi_Shops_Act_1954 Full Text
- Delhi_Shops_Act_1954 Index
- Delhi_Shops_Rules_1954 Full Text
- Delhi_Shops_Rules_1954 Index

Key thresholds / timelines

- (2) Rubbish, filth or debris shall not be allowed to accumulate or to remain on any part of the establishment for more than 24 hours and shall be disposed of in the manner approved by the Inspector.

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: using Central assumptions without checking the location-specific Act, Rules, rates, forms and authorities.

Employee / worker remedy

location-specific working-condition, leave, holiday, welfare and wage protections under the applicable State law. Confirm authority, limitation and appeal route.

Old law / transition

There is no single all-India substitution rule. Apply the current State/UT Act, Rules, notifications and saved instruments for the location.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for shops and establishments — 36 state/ut modules, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 4 - Shops and Establishments — 36 State/UT modules

Independent and State Labour Laws | Statutory text/source record, practical procedure, controls, remedies and Q&A.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 35

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Independent and State Labour Laws — Shops and Establishments — 36 State/UT modules

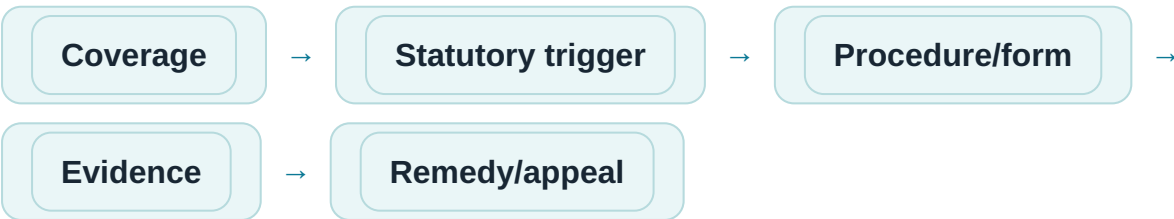


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Shops State Labour Laws Hub

Shops and Establishments and State Labour Laws Hub | Finin2min

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[Insights](#)

[Calculators](#)

[Professionals](#)

[Home](#)

[Knowledge Hubs](#)

› [Shops and Establishments and State Labour Laws Hub](#)

[Shops Laws](#)

Shops and Establishments and State Labour Laws Hub

Registration, working time, leave, notices, closures, women/night work and state-specific rules.

Coverage standard:

primary law and official regulatory sources first; then Finin2min explanations, examples, checklists, tools, forms, case-law pathways and evidence controls. Source-map cut-off: 16 July 2026.

[linked study and practice resources](#)

[official-source gateways](#)

[reference, case or tool resources](#)

[recommended steps from issue to evidence](#)

[What this hub covers](#)

[Complete coverage architecture](#)

Primary legislation, subordinate rules and regulator-issued directions arranged in a usable hierarchy.

Core coverage includes Finin2min: Finance, Tax & Legal Tools for India, Finin2min Knowledge Hubs — Full Study and Practice Library, Finance Insights & Guides, Financial Calculator Suite.

Topic-by-topic explanations linked to forms, filings, evidence, deadlines and practical decision points.

Case-law, notice-response and dispute pathways where the subject carries litigation or enforcement risk.

Official-source links and a freshness protocol so users can verify the operative position before acting.

[Who this is designed for](#)

Finance, tax, legal, compliance, audit and HR teams.

Founders, directors, advisers and professionals handling live transactions or filings.

Students and practitioners who need a structured route from statutory text to practical application.

Users preparing for audit, notice, inspection, board review or litigation.

[Primary law and official sources](#)

Use these sources to verify commencement, amendment history, thresholds, forms and operative directions.

Gazette/Act/Rule text prevails over summaries.

[Ministry of Labour — Labour Codes](#)

Four labour codes, central rules, notifications, FAQs and employer handbook.

[Open official source ↗](#)

[Ministry of Labour — Acts and Policies](#)

Central labour legislation and official policy material.

[Open official source ↗](#)

[EPFO](#)

EPF, EPS and EDLI schemes, circulars and employer services.

Open official source ↗

ESIC

ESI coverage, benefits, contribution and employer services.

Open official source ↗

How to use this hub

Classify the issue

Identify the entity, transaction, employee, filing, event or dispute and the relevant period.

Open the governing layer

Read the Act/code/standard, then the applicable rule, regulation, direction, notification or circular.

Apply the practical module

Use the explanation, example, checklist, form or calculator to convert the law into an action plan.

Build and review evidence

Preserve assumptions, approvals, calculations, filings and reviewer sign-off before implementation.

Complete library

25 resource(s) arranged for progressive study and practical use.

Complete library

Finin2min: Finance, Tax & Legal Tools for India

Finin2min offers free India-focused calculators for income tax, SIP, EMI, capital gains and salary, plus practical finance, tax and legal guides.

HTML resource

Complete library

Finin2min Knowledge Hubs — Full Study and Practice Library

Explore complete Finin2min hubs for tax, corporate law, FEMA, GST, Customs, labour, accounting, banking, securities, insolvency, finance and compliance.

HTML resource

Complete library

Finance Insights & Guides

Finance insights, tax guides, and regulatory updates from the Finin2min editorial team. Tax planning, GST, investments, and more.

HTML resource

Complete library

Financial Calculator Suite

Income Tax FY 2025-26, EMI, SIP, Buy vs Rent, Capital Gains and Salary Optimizer — 10 free finance calculators for individuals, CAs and CFOs.

HTML resource

Complete library

Find a Professional

Search and book CAs, Company Secretaries, CMAs and Corporate Lawyers across India. Filter by specialty and city, compare fees and book instantly.

HTML resource

Complete library

Employment Law, HR Operations and State Compliance — Full Practice Hub

A practice-led employment repository covering contracts, policies, working time, termination, investigations, apprentices, state shops laws, data privacy and.

HTML resource

Complete library

Notifications, Circulars & Amendment Tracker

Legal-freshness tracker for central and State employment practice.

HTML resource

Complete library

State & UT Labour-Law Matrix

State-wise establishment-law source and publication matrix.

HTML resource

Complete library

Indian_Contract_Act_1872

Open the Indian_Contract_Act_1872 resource in this hub.

PDF resource

Complete library

Specific_Relief_Act_1963

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PDF resource

Complete library

Apprentices_Act_1961

Open the Apprentices_Act_1961 resource in this hub.

PDF resource

Complete library

Dpdp_Act_2023

Open the Dpdp_Act_2023 resource in this hub.

PDF resource

Complete library

Dpdp_Commencement_Notification_2025

Open the Dpdp_Commencement_Notification_2025 resource in this hub.

PDF resource

Complete library

Delhi_Shops_Act_1954

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PDF resource

Complete library

Karnataka_Shops_Act_1961

Open the Karnataka_Shops_Act_1961 resource in this hub.

PDF resource

Complete library

Tamil_Nadu_Shops_Act_1947

Open the Tamil_Nadu_Shops_Act_1947 resource in this hub.

PDF resource

Complete library

Gujarat_Shops_Act_2019

Open the Gujarat_Shops_Act_2019 resource in this hub.

PDF resource

Complete library

Rajasthan_Shops_Act_1958

Open the Rajasthan_Shops_Act_1958 resource in this hub.

PDF resource

Complete library

Labour_Codes_Employer_Handbook_2026

Open the Labour_Codes_Employer_Handbook_2026 resource in this hub.

PDF resource

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Labour_Codes_Faq_March_2026

Open the Labour_Codes_Faq_March_2026 resource in this hub.

PDF resource

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Ir_Code_Amendment_Act_2026

Open the Ir_Code_Amendment_Act_2026 resource in this hub.

PDF resource

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Oshwc_Faq_March_2026

Open the Oshwc_Faq_March_2026 resource in this hub.

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Calculator Methodology

How Finin2min's financial calculators work: the exact formulas, assumptions, statutory references and data sources behind every calculation.

HTML resource

Complete library

Editorial Policy

Finin2min's editorial standards: how our CFA, CA and CFP professionals research, fact-check, and update every article, calculator and guide on the platform.

HTML resource

Complete library

Privacy Policy

Privacy Policy, Terms of Use, Disclaimer and Cookie Policy for Finin2min.

HTML resource

Law, rules, cases and updates

8 resource(s) arranged for progressive study and practical use.

Law, rules,

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Delhi_Shops_Act_1954 Full Text

Delhi Shops and Establishments Act, 1954 — Full Text | Finin2min

Finin2min · Finance & Law Explained in 2 Minutes

Delhi Shops and Establishments Act, 1954 — Full Text

Full official-source text of Delhi Shops and Establishments Act, 1954, with searchable extraction.

Author: CA Nikhil Gupta

Legal cut-off: 13 July 2026

India-first

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/ Full official-source text

Reading rule:

The PDF is the primary source copy. Extracted text is provided for search and accessibility and may contain line-break or character-conversion artefacts. Always verify the PDF/Gazette before relying on a word or punctuation mark.

[Open official PDF copy](#)

[Open extracted text](#)

The Delhi Shops and Establishments Act, 1954

Arrangement of Sections

1. SHORT TITLE, EXTENT, COMMENCEMENT AND APPLICATION.
2. DEFINITIONS.
3. RIGHTS AND PRIVILEGES UNDER OTHER LAW, ETC. NOT AFFECTED.
4. EXEMPTIONS.
5. REGISTRATION OF ESTABLISHMENTS.
6. CHANGE TO BE COMMUNICATED TO THE CHIEF INSPECTOR.
7. CLOSING OF ESTABLISHMENT TO BE COMMUNICATED TO THE CHIEF INSPECTOR.
8. EMPLOYMENT OF ADULTS, HOURS OF WORK.
9. RESTRICTION ON DOUBLE EMPLOYMENT.
10. INTERVAL FOR REST AND MEALS
11. SPREAD OVER.
12. PROHIBITION OF EMPLOYMENT OF CHILDREN.
13. EMPLOYMENT OF YOUNG PERSONS-HOURS OF WORK.
14. YOUNG PERSONS AND WOMEN TO WORK DURING DAY TIME.
15. OPENING AND CLOSING HOURS OF SHOPS AND COMMERCIAL ESTABLISHMENT
16. CLOSE DAY.
17. PERIOD OF REST (WEEKLY HOLIDAY)
18. WAGES FOR THE HOLIDAY.
19. TIME AND CONDITIONS OF PAYMENT OF WAGES.
20. DEDUCTIONS WHICH MAY BE MADE FROM WAGES.
21. CLAIMS RELATING TO WAGES.
22. LEAVE.
23. WAGES DURING LEAVE.
24. CONTRACTING OUT

25. CLEANLINESS.
26. LIGHTING AND VENTILATION.
27. POWER TO ENFORCE CLEANLINESS ETC
28. PRECAUTION AGAINST FIRE.
29. ACCIDENTS.
30. NOTICE OF DISMISSAL.
31. PROVISIONS IN RESPECT OF SHOPS AND COMMERCIAL ESTABLISHMENTS WHERE MORE THAN ONE BUSINESS IS CARRIED ON.
32. PROVISIONS AS TO TRADING ELSEWHERE THAN IN SHOPS.
33. RECORDS.
34. EMPLOYER TO FURNISH LETTERS OF APPOINTMENT TO EMPLOYEES.
35. INSPECTION OF REGISTERS AND CALLING FOR INFORMATION.
36. APPOINTMENT OF INSPECTORS.
37. POWERS AND DUTIES OF INSPECTOR.
38. INSPECTORS TO BE PUBLIC SERVANTS.
39. PROTECTION TO PERSONS ACTING UNDER THIS ACT.
40. PENALTIES.
41. WILFULLY MAKING FALSE ENTRIES.
42. PENALTY FOR OBSTRUCTING INSPECTOR.
43. DETERMINATION OF EMPLOYER FOR THE PURPOSE OF THIS ACT.
44. EXEMPTION OF OCCUPIER FROM LIABILITY IN CERTAIN CASES.
45. COGNIZANCE OF OFFENCE.
46. SAVINGS.
47. POWER TO MAKE RULES.
48. REPEAL OF PUNJAB TRADE EMPLOYEES ACT, 1940 AS EXTENDED TO THE UNION TERRITORY OF DELHI.
49. APPLICATION OF GENERAL CLAUSES ACT

THE DELHI SHOPS AND ESTABLISHMENTS
ACT, 1954

(7 of 1954)

[19th June, 1954]

PREAMBLE

An Act to amend and consolidate the law relating to the regulation of hours of work, payment of wages, leave, holidays, terms of service and other conditions of work of persons employed in shops, commercial establishments, establishments for public entertainment or amusement and other establishments and to provide for certain matters connected therewith.

It is hereby enacted as follows:—

1. Short title, extent, commencement and application.—(1) This Act may be called the Delhi Shops and Establishments Act, 1954.
- (2) It extends to the whole of Union Territory of Delhi.
- (3) It shall come into force on such date¹ as Government may, by notification in the Official Gazette, appoint in this behalf.
- (4) It shall apply in the first instance only to the Municipal Areas, Notified Areas and Cantonment limits of Delhi, New Delhi, Shahadra, Civil Lines, Mehrauli, Red Fort and Delhi Cantonment but Government may, by notification in the Official Gazette, direct that it shall come into force in any other local area or areas or shall apply to such shops or establishments or class of shops and establishments in such other areas as may be specified in the notification.

COMMENTS

The Act, which received the assent of the President on 19th June, 1954, came into force with effect from the 1st of February, 1955, vide Notification No. F.5/51-1 & L, dated 17th January, 1955. The Act will apply only in Delhi and not outside Delhi. The provisions of the Act will apply to

the shops and establishments located in Delhi and not to any establishment working outside Delhi. Thus, the office which the petitioner had in Iraq by itself cannot be termed as an establishment to be covered under the Act. Also it has been held by the Delhi High Court that the mere fact that the business of the petitioner is being carried on from that office so the petitioner's officer in Delhi could not be treated as an establishment to be covered under the Act; *Bhandari Builders Pvt. Ltd. v. M.K. Seth*, 1988 (15) DRJ 77 (SN).

The Supreme Court has observed that the preamble is a key to the enactment and it may legitimately be construed to solve any ambiguity or to fix the meaning of words which may have more than one, or to keep the effect of the statute within its real scope, whenever the enacting part is in any of these respects open to doubt. The scope of the Act is a progressive piece of legislation and design to settle the disputes on a new pattern hitherto intention to judicial machinery set in the country. The object of all labour legislation is to ensure fair wages and to prevent disputes so that production might not be adversely affected.

2. Definitions.—In this Act, unless the context otherwise requires,—

(1) “adult” means a person who has completed his eighteenth year of age;

(1A) “apprentice” means a person, who is employed, whether on payment of wages or not, for the purpose of being trained in any trade, craft or employment in any establishment;

(2) “child” means a person who has not completed his twelfth year of age;

(3) “close day” means the day of the week on which a shop or establishment remains closed;

(4) “closing hour” means the hour at which the shop or commercial establishment closes;

(5) “commercial establishment” means any premises wherein any trade, business or profession or any work in connection with, or incidental or ancillary thereto is carried on and includes a society registered under the Societies Registration Act, 1860 (21 of 1860), and charitable or other trust, whether registered or not, which carries on any business, trade or profession or work in connection with, or incidental or ancillary thereto, journalistic and printing establishments, contractors and auditors establishments, quarries and mines not governed by the Mines Act, 1952 (35 of 1952), educational or other institutions run for private gain, and premises in which business of banking, insurance, stocks and shares, brokerage or produce exchange is carried on, but does not include a shop or a factory registered under the Factories Act, 1948 (43 of 1948), or theatres, cinemas, restaurants, eating houses, residential hotels, clubs or other

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.

- Retain the official instrument and event-date evidence.

Delhi_Shops_Act_1954 Index

Delhi Shops and Establishments Act, 1954 — Provision-wise Guide | Finin2min

Finin2min · Finance & Law Explained in 2 Minutes

Delhi Shops and Establishments Act, 1954 — Provision-wise Guide

Provision-wise Finin2min guide to Delhi Shops and Establishments Act, 1954.

Author: CA Nikhil Gupta

Legal cut-off: 13 July 2026

India-first

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/ Provision index

Coverage:

50 indexed headings extracted from the official source copy. The full text remains available in PDF and searchable HTML.

Full text

Official PDF copy

Each entry gives a concise operational interpretation. Read the full PDF, definitions, provisos, schedules and amendments together.

State Act

General administration

1. SHORT TITLE, EXTENT, COMMENCEMENT AND APPLICATION

Finin2min: Addresses “SHORT TITLE, EXTENT, COMMENCEMENT AND APPLICATION” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Definitions and scope

2. DEFINITIONS

Finin2min: Defines the expressions that control coverage, rights and duties throughout the law.

Implementation:

Create a definition crosswalk against payroll, HRIS and contract terminology before applying any threshold or obligation.

Example:

A person labelled “consultant” may still fall within a statutory category if the factual tests in the definition are met.

State Act

General administration

3. RIGHTS AND PRIVILEGES UNDER OTHER LAW, ETC. NOT AFFECTED

Finin2min: Addresses “RIGHTS AND PRIVILEGES UNDER OTHER LAW, ETC. NOT AFFECTED” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before

operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

General administration

4. EXEMPTIONS

Finin2min: Addresses “EXEMPTIONS” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Registration & notices

5. REGISTRATION OF ESTABLISHMENTS

Finin2min: Addresses “REGISTRATION OF ESTABLISHMENTS” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Registration & notices

6. CHANGE TO BE COMMUNICATED TO THE CHIEF INSPECTOR

Finin2min: Addresses “CHANGE TO BE COMMUNICATED TO THE CHIEF INSPECTOR” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Registration & notices

7. CLOSING OF ESTABLISHMENT TO BE COMMUNICATED TO THE CHIEF

Finin2min: Addresses “CLOSING OF ESTABLISHMENT TO BE COMMUNICATED TO THE CHIEF” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Working hours

8. EMPLOYMENT OF ADULTS, HOURS OF WORK

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

9. RESTRICTION ON DOUBLE EMPLOYMENT

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

10. INTERVAL FOR REST AND MEALS

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

11. SPREAD OVER

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Women & child employment

12. PROHIBITION OF EMPLOYMENT OF CHILDREN

Finin2min: Addresses “PROHIBITION OF EMPLOYMENT OF CHILDREN” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Women & child employment

13. EMPLOYMENT OF YOUNG PERSONS-HOURS OF WORK

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or

compensated only as the governing law permits.

State Act

Women & child employment

14. YOUNG

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Delhi_Shops_Rules_1954 Full Text

Delhi Shops and Establishments Rules, 1954 — Full Text | Finin2min

Finin2min · Finance & Law Explained in 2 Minutes

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Author: CA Nikhil Gupta

Legal cut-off: 13 July 2026

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THE DELHI SHOPS AND ESTABLISHMENTS

[http://](http://www.labour.delhigovt.nic.in/ser/delhishopsrules.htm)

www.labour.delhigovt.nic.in/ser/delhishopsrules.htm

The Delhi Shops and Establishments Rules, 1954.

ARRANGEMENT OF RULES

1. Short Title
2. Definitions
3. Form of Submitting a statement, the fees and other particulars under sub-section (1) of Section 5
4. Manner of registering establishments and form of registration certificate
5. Renewal of Registration Certificate
- 5A. Issue of Duplicate Registration Certificate
6. Forms of notifying a change and fees
7. Overtime working
- 7A. Manner of enquiry under Section 15(1)
8. Intimation regarding the choice of the close day
9. Deductions from wages & Register of fines & deductions
10. Leave
11. Cleanliness
12. Precautions against tire
13. Acts and omission constituting misconduct
14. Maintenance of Registers and records and display of Notices
- 14A.
15. Letters of Appointment to employees
16. Declaration by Inspectors
17. Duties of Inspector
18. Identification Card for Chief Inspector/Inspector

SCHEDULE I

SCHEDULE II

SCHEDULE III

FORM A Statement under Section 5(1)

FORM B Register of Establishments

FORM C Registration Certificate of Establishment

FORM D Notice of Change

FORM E Notice of close day or a change in close day

FORM G Register of Employment & Remuneration

FORM H Register of Employment and Remuneration of Employees

FORM I Register of Leave

FORM J Notice of Holiday under Section 17

FORM K Notice under Section 33 of the Delhi-Shops and Establishments Act, 1954 to be exhibited conspicuously at the premises of the Establishment.

1 of 17

03/10/2013

16:13

THE DELHI SHOPS AND ESTABLISHMENTS

<http://>

www.labour.delhigovt.nic.in/ser/delhishopsrules.htm

The Delhi Shops & Establishments Rules, 1954

1. Short Title.- These rules may be called the Delhi Shops and Establishments Rules, 1954.

2. Definitions.- In these rules unless the context otherwise requires :-

(a) " Act" Delhi Shops & Establishments Act, 1954;

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

(c) "Section". means a section of the Act:

(d) "Schedule" means a schedule appended to these rules;

(e) Words and expressions used in the Act and not defined in these rules shall have the meanings assigned to them in the Act

3. Form of submitting a statement, the fees and other particulars under sub section (1) of Section 5.- Within 90 days from the date mentioned in column 2 in respect of

Establishments mentioned in column 1, the occupier of the establishment shall send to the Chief Inspector a statement in Form " A " together with 1[prescribed fee paid in cash not exceeding one hundred rupees] [or a crossed postal order] in token of payment of such fees as are prescribed in Schedule I :-

Establishments	Date from which the period of 90

Days to commence

(i)	Establishments existing in areas to which	The date on which the Act comes into
	the Act is applicable on the date on which	force
	the Act comes into force.	

(ii)	Establishments existing in local areas on	The date on which the Act is brought
	the date on which the Act has been made	into force by notification in local area
	applicable by notification	or areas

(iii)	New establishments in any area	The date on which the establishment
	to which this Act is applicable	commences its work

4. Manner of registering establishments and form of registration certificate:- On receipt of the statement and the fees prescribed in Rule 3, the Chief Inspector shall, on being satisfied about the correctness of the statement, register the establishment in appropriate part of the Register of Establishments in Form "B " and shall issue a registration certificate in Form 'C' to the occupier of the establishment

1. Subs. vide Notification No. 1/1/83 CIS, dated 22.11.83.

2. Ins. vide Notification No. F. 13 (218)/54-I&L, dated 23.4.85.

2 of 17

03/10/2013 16:13

THE DELHI SHOPS AND ESTABLISHMENTS

<http://>

www.labour.delhigovt.nic.in/ser/delhishopsrules.htm

5. Renewal of Registration Certificate.- (1) A Registration Certificate shall be renewed at an interval of every [twenty one years] [on payment of fee prescribed in column 4 of Schedule I.]

(2) Every application for renewal shall be made in Form 'L' within 30 days of the expiry of the Registration Certificate originally granted or subsequently renewed.

[5.A. Issue of Duplicate Registration Certificate.-In the event of loss or mutilation of a registration certificate issued under Rule 4 or renewed under Rule 5 above, a duplicate Registration Certificate shall be issued in Form 'C' marked 'Duplicate ' on an application made by the occupier of the establishment and on payment of a fee of .[Rs. 3]].

6. Forms of notifying a change and fees.- The occupier shall notify to the Chief Inspector in Form 'D' any change in respect of any information contained in part I of his statement prescribed under Rule 3 within fifteen days after the change has taken place. The notice in Form 'D' shall be sent to the Chief Inspector with such fee as are prescribed in Schedule II.]

7. Overtime working.- (i) Other purposes for which overtime may be worked-An employer may require an adult employee to work overtime subject to the conditions laid down in section 8, for any of the following additional purposes :-

- (a) Seasonal pressure of work;
- (b) Work in pursuance of any custom or usage observed in the establishment;
- (c) Temporary increase in work due to absence of any other employee or any other emergency;
- (d) Treating of material liable to deterioration, if not treated immediately;
- (e) Work necessitated as a result of any order from Court or any Government authority;
- (ii) Advance

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
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Full text

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Each entry gives a concise operational interpretation. Read the full PDF, definitions, provisos, schedules and amendments together.

State Rules

General administration

1. Short Title

Finin2min: Addresses “Short Title” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Definitions and scope

2. Definitions

Finin2min: Defines the expressions that control coverage, rights and duties throughout the law.

Implementation:

Create a definition crosswalk against payroll, HRIS and contract terminology before applying any threshold or obligation.

Example:

A person labelled “consultant” may still fall within a statutory category if the factual tests in the definition are met.

State Rules

Registration procedure

3. Form of submitting a statement, the fees and other particulars under sub section (1) of Section 5

Finin2min: Creates an evidence, filing, notice or display requirement.

Implementation:

Assign a maker, checker, due date, source system, retention period and inspection-ready export.

Example:

A wage register should reconcile to attendance, bank transfer, general ledger and statutory return totals.

State Rules

Registration procedure

4. Manner of registering establishments and form of registration certificate:

Finin2min: Regulates apprentice eligibility, engagement, training delivery, stipend, assessment or certification.

Implementation:

Maintain a registered contract, training plan, attendance, progress, stipend proof, safety record and portal evidence.

Example:

An apprentice assigned only repetitive production work without structured training creates compliance and classification risk.

State Rules

Registration procedure

5. Renewal of Registration Certificate

Finin2min: Regulates apprentice eligibility, engagement, training delivery, stipend, assessment or certification.

Implementation:

Maintain a registered contract, training plan, attendance, progress, stipend proof, safety record and portal evidence.

Example:

An apprentice assigned only repetitive production work without structured training creates compliance and classification risk.

State Rules

Registration procedure

6. Forms of notifying a change and fees

Finin2min: Creates an evidence, filing, notice or display requirement.

Implementation:

Assign a maker, checker, due date, source system, retention period and inspection-ready export.

Example:

A wage register should reconcile to attendance, bank transfer, general ledger and statutory return totals.

State Rules

Working conditions

7. Overtime working

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Rules

Working conditions

7A. Manner of enquiry under Section 15 (1)

Finin2min: Addresses “Manner of enquiry under Section 15 (1)” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Working conditions

8. Intimation regarding the choice of the close day

Finin2min: Addresses “Intimation regarding the choice of the close day” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Wages

9. Deductions from wages and register of fines and deductions

Finin2min: Creates an evidence, filing, notice or display requirement.

Implementation:

Assign a maker, checker, due date, source system, retention period and inspection-ready export.

Example:

A wage register should reconcile to attendance, bank transfer, general ledger and statutory return totals.

State Rules

Working conditions

10. Leave

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Rules

Health & safety

11. Cleanliness

Finin2min: Addresses “Cleanliness” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Health & safety

12. Precautions against fire

Finin2min: Addresses “Precautions against fire” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Conduct & discipline

13. Acts and omission constituting misconduct

Finin2min: Regulates adverse employment action, industrial dispute procedure or due process.

Implementation:

Separate fact finding, charge, inquiry, decision and appeal; preserve evidence and apply the correct worker/ establishment threshold.

Example:

Absence should not be treated as automatic abandonment where illness or inability to respond is plausible and no fair notice was given.

State Rules

Records and returns

14. Maintenance o

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
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Gujarat_Shops_Act_2019 Full Text

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EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. LX] THURSDAY, MARCH 7, 2019/PHALGUNA 16, 1940

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 6th March, 2019 is hereby published for general information.

K.M. LALA,

Secretary to the Government of Gujarat,

Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO.4 OF 2019.

(First published, after having received the assent of the Governor, in the "Gujarat Government Gazette", on the 7th March, 2019).

ANACT

,
to provide for regulation of conditions of employment and other conditions of service of workers employed in shops and other establishments and for matters connected therewith or incidental thereto.

It is hereby enacted in the Seventieth Year of the Republic of India as follows:-

CHAPTER I

PRELIMINARY

1. (1) This Act may be called the Gujarat Shops and Establishments Short title,
extent,

(Regulation of Employment and Conditions of Service) Act, 2019. application and commencement.

(2) It extends to the whole of the State of Gujarat.

IV-Ex.-4

4-1

4-2

GUJARAT GOVERNMENT GAZETTE, EX., 07-M-1019

[I>ART IV

(3) The provisions of this Act, except section 7, shall apply to the shops and establishments employing ten or more workers; and the provisions of section 7 shall apply to the shops and establishments employing less than ten workers.

(4) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Definitions. 2. In this Act, unless the context otherwise requires,-

(a) "day" means the period of twenty-four hours beginning at midnight;

(b) "employer" means a person owning or having control over the affairs of an establishment, and includes,-

(i) in the case of a firm or association of individuals, a partner or member of the firm or association;

(ii) in the case of a company, a director of the company;

(iii) in the case of an establishment owned or controlled by the Central Government or a State Government or any local authority, the person or persons appointed to manage the affairs of such establishment by the Central Government or the State Government or the local authority, as the case may be;

(c) "establishment" means an establishment which carries on, any business, trade, manufacture or any journalistic or printing work, or business of banking, insurance, stocks and shares, brokerage or exchange or profession or any work in connection with, or incidental or ancillary to, any business, trade or profession or manufacture; and includes, -

(i) establishment of any medical practitioner (including hospital, dispensary, clinic, polyclinic, maternity home and such others), architect, engineer, accountant, tax consultant or any other technical or professional consultant;

PART IV]

GUJARAT GOVERNMENT GAZETTE, EX., 07-03-2019

4-3

XXI of 1860.

(ii) a society registered under the Societies Registration Act, 1860, and a charitable or other trust, whether registered or not, which carries on, whether for purposes of gain or not, any business, trade or profession or work in connection with or incidental or ancillary thereto;

(iii) shop, residential hotel, restaurant, eating house, theatre or other place of public amusement or entertainment; to

LXIII of 1948. whom the provisions of the Factories Act, 1948 do not apply;

(iv) such other establishment as the State Government may, by notification in the Official Gazette, declare to be an establishment for the purposes of this Act;

(d) "factory" means any premises and the precincts thereof which is a factory within the meaning of clause (m) of section 2 and LXIII of 1948. section 85 of the Factories Act, 1948;

(e) "holiday" means a day on which a Woller shall be given a

weekly off under the provisions of this Act;

(t) "Inspector" means an Inspector appointed under section 24;

(g) "leave" means a leave mentioned in Chapter IV of this Act;

(h) "local authority" means,-

(i) a Municipal Corporation constituted under the Born. LIX of 1949. Gujarat Provincial Municipal Corporations Act, 1949;

(ii) a Municipality constituted under the Gujarat Guj.34 of 1964. Municipalities Act, 1963;

(iii) a Panchayat constituted under the Gujarat Guj. 18 of 1993. Panchayats Act, 1993;

(i) "member of the family of an employer" means the wife, husband, son, daughter, father, mother, brother or sister of an employer who lives with and is dependent on such employer;

4-4 GUJARAT GOVERNMENT GAZETTE, EX., 07-03-2019

[PART IV

U) "opened" means opened for the service of any customer, or for any business of the establishment, or for work, by or with the help of any worker of or connected with the establishment;

(k) "prescribed" means prescribed by rules made under this Act;

(I) "register of establishments" means a register maintained for the registration of shops and establishments under this Act, either manually or in electronic format;

(m) "registration certificate" means a certificate of the registration of a shop or establishment;

(n) "shift" means where work of the same kind is carried out by two or more sets of workers working during different periods of the day, each of such sets is called a group or relay and each of such period is called a shift;

(0) "shop" means any premises where goods are sold, either by retail or wholesale or where services are rendered to customers, and includes an office, a store-room, godown, warehouse or work place, whether in the same premises or otherwise, mainly used in connection with s

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

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Official PDF copy

Each entry gives a concise operational interpretation. Read the full PDF, definitions, provisos, schedules and amendments together.

State Act

General administration

1. Short title, extent, application and commencement

Finin2min: Addresses “Short title, extent, application and commencement” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Definitions and scope

2. Definitions

Finin2min: Defines the expressions that control coverage, rights and duties throughout the law.

Implementation:

Create a definition crosswalk against payroll, HRIS and contract terminology before applying any threshold or obligation.

Example:

A person labelled “consultant” may still fall within a statutory category if the factual tests in the definition are met.

State Act

General administration

3. Act not to apply to certain persons and premises

Finin2min: Addresses “Act not to apply to certain persons and premises” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before

operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

General administration

4. Application of Act to other establishments and workers

Finin2min: Addresses “Application of Act to other establishments and workers” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

General administration

5. Suspension of operation of provisions of Act

Finin2min: Forms part of the disciplinary due-process chain. Each stage has a separate purpose and must avoid pre-judgment, conflict and denial of a reasonable defence.

Implementation:

Preserve evidence; define allegations precisely; appoint neutral roles; provide relied-on material; record testimony and objections; issue findings and a proportionate reasoned order.

Example:

If the disciplinary authority disagrees with an exonerating inquiry finding, it should give tentative reasons and a fresh opportunity before punishment.

State Act

Registration & notices

6. Registration of shops and establishments

Finin2min: Addresses “Registration of shops and establishments” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Registration & notices

7. Intimation by establishments having less than ten workers

Finin2min: Addresses “Intimation by establishments having less than ten workers” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Registration & notices

8. Cancellation of registration certificate

Finin2min: Regulates apprentice eligibility, engagement, training delivery, stipend, assessment or certification.

Implementation:

Maintain a registered contract, training plan, attendance, progress, stipend proof, safety record and portal evidence.

Example:

An apprentice assigned only repetitive production work without structured training creates compliance and classification risk.

State Act

Registration & notices

9. Notice of change

Finin2min: Creates a personal-data right, duty, governance mechanism or enforcement process.

Implementation:

Map the duty to HR data flows, notices, access controls, processors, retention and incident response.

Example:

Payroll data shared with a vendor must be limited to the purpose, protected contractually and deleted when retention is no longer justified.

State Act

Registration & notices

10. Notice of closing of business

Finin2min: Creates a personal-data right, duty, governance mechanism or enforcement process.

Implementation:

Map the duty to HR data flows, notices, access controls, processors, retention and incident response.

Example:

Payroll data shared with a vendor must be limited to the purpose, protected contractually and deleted when retention is no longer justified.

State Act

Health & safety

11. Health and safety of workers

Finin2min: Addresses “Health and safety of workers” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Working hours

12. Fixing of hours of work

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Women & child employment

13. Prohibition of discrimination against women

Finin2min: Addresses “Prohibition of discrimination against women” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

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The Gujarat Government Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

VOL. LXI] TUESDAY, JUNE 23, 2020 / ASADHA 2, 1942

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made

by the Government of Gujarat under the Gujarat Acts

LABOUR AND EMPLOYMENT DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 23rd June, 2020.

Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019.

No. GHR/2020/73/GSE/19/2019/236319/M-3: - WHEREAS certain draft rules were published as required by sub-section (2) of section 39 of the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019 (Guj. 4 of 2019) (hereinafter referred to as “the said Act”), at pages 346-1 to 346-38 in the Gujarat Government Gazette, Extraordinary, Part IV-B, dated the 3rd October, 2019, under Government Notification, Labour and Employment Department No. GHR/ 2019 / 117 / GSE / 19 / 2019 / 236319 / M-3, dated the 30th September, 2019 inviting objections and suggestions from the persons likely to be affected thereby before the expiry of thirty days from the date of the publication of the said notification in the Official Gazette; AND WHEREAS, the objections and suggestions received in respect of the said draft rules have been considered by the Government; NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 39 of the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019 (Guj. 4 of 2019) and of all other powers enabling it in that behalf, the Government of Gujarat, hereby makes the following rules, namely: -

1. Short Title. - These rules may be called the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Rules, 2020.

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

- (a) “Act” means the Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019 (Guj. 4 of 2019);
- (b) “Compounding Officer” means an authority appointed by the Government under sub-section (1) of section 34;
- (c) “Form” means the form appended to these rules;
- (d) “Government” means the Government of Gujarat;
- (e) “Managerial Functions” means all such functions which are inherently supervisory in nature and are bestowed with powers and authority to take all policy and administrative decision in an organization, e.g. power to sanction leave, award increment, take disciplinary action, to terminate, suspend or dismiss a worker or indulge in policy making decision regarding any aspect of the business or service conditions of workers and such other similar powers.
- (f) “Schedule” means the Schedule appended to these rules;
- (g) “Section” means a section of the Act.

(2) Words and expressions used in these rules but not defined hereinabove shall have the same meanings as are respectively assigned to them in the Act.

3. Application for Registration of Establishment. -

The employer of every establishment engaging ten or more workers shall submit application in Form-A for registration of the establishment as per section 6 of the Act along with the required documents as specified in Part- A of the Schedule. The application may be submitted online where online access is available.

4. Payment of Fees. -

The fees to be paid along with the application for registration in Form-A by the establishments employing ten or more employees shall be as specified below:

Sr.	Fees to be paid	
Category of Establishment	No.	in Rs.
1. Establishments.		500/-
2. Shops.		500/-
3. Residential Hotels.		2500/-
4. Restaurants and Eating Houses.		1000/-
5. Theatres and other places of public amusement or entertainment.		5000/-

The fees shall be paid through e-payment where online access is available.

5. Manner of Registration of Establishment. -

(1) Every application submitted either online or otherwise in Form-A for registration of establishment may be assigned to any of the inspector concerned, who shall scrutinize the applications, documents either uploaded online or submitted otherwise and the fees paid either through e-payment or otherwise along with the details mentioned in the application. If the application is complete in all respects and supported with all the required documents, prescribed fees, he shall either sign digitally or issue otherwise the certificate of registration, which shall be in Form-B within one day either from the date the application appears on the dashboard of the inspector or received otherwise by the inspector. The entry of the establishment which is registered shall be made in the Register of Establishment to be maintained in Form-C.

(2) If an application is incomplete or not supported with required documents as mentioned in these rules or if the prescribed fee is not paid, then the inspector, may reject such application by

mentioning the reasons thereof within one day from the date on which the application appears on the dashboard of the inspector or received otherwise by the Inspector.

6. Intimation of commencement of business by employer engaging less than ten employees.-

The employer of every establishment engaging less than ten employees shall submit an intimation in Form-D of commencement of the business along with the required documents as specified in Part-B of the Schedule. The intimation may be submitted online where online

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Gujarat_Shops_Rules_2020 Index

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Gujarat Shops and Establishments Rules, 2020 — Provision-wise Guide

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Author: CA Nikhil Gupta

Legal cut-off: 13 July 2026

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Each entry gives a concise operational interpretation. Read the full PDF, definitions, provisos, schedules and amendments together.

State Rules

General administration

1. Short title

Finin2min: Addresses “Short title” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Definitions and scope

2. Definitions

Finin2min: Defines the expressions that control coverage, rights and duties throughout the law.

Implementation:

Create a definition crosswalk against payroll, HRIS and contract terminology before applying any threshold or obligation.

Example:

A person labelled “consultant” may still fall within a statutory category if the factual tests in the definition are met.

State Rules

Registration procedure

3. Application for registration of establishment

Finin2min: Addresses “Application for registration of establishment” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before

operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Registration procedure

4. Payment of fees

Finin2min: Addresses “Payment of fees” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Registration procedure

5. Manner of registration of establishment

Finin2min: Addresses “Manner of registration of establishment” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Registration procedure

6. Intimation of commencement by employer engaging fewer than ten employees

Finin2min: Addresses “Intimation of commencement by employer engaging fewer than ten employees” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Registration procedure

7. Receipt of intimation

Finin2min: Addresses “Receipt of intimation” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Registration procedure

8. Procedure for cancellation of registration certificate

Finin2min: Regulates apprentice eligibility, engagement, training delivery, stipend, assessment or certification.

Implementation:

Maintain a registered contract, training plan, attendance, progress, stipend proof, safety record and portal evidence.

Example:

An apprentice assigned only repetitive production work without structured training creates compliance and classification risk.

State Rules

Registration procedure

9. Notice to make changes in registration certificate

Finin2min: Regulates apprentice eligibility, engagement, training delivery, stipend, assessment or certification.

Implementation:

Maintain a registered contract, training plan, attendance, progress, stipend proof, safety record and portal evidence.

Example:

An apprentice assigned only repetitive production work without structured training creates compliance and classification risk.

State Rules

Registration procedure

10. Closing of business

Finin2min: Addresses “Closing of business” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Working conditions

11. Conditions for employment of women in night shifts

Finin2min: Addresses “Conditions for employment of women in night shifts” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Working conditions

12. Notice of weekly holiday of workers in each shift

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Rules

Working conditions

13. Prohibition of overlapping shifts

Finin2min: Addresses “Prohibition of overlapping shifts” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Working conditions

14. List of persons engaged in shift

Finin2min: Addresses

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

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Karnataka_Shops_Act_1961 Full Text

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Author: CA Nikhil Gupta

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THE KARNATAKA SHOPS AND COMMERCIAL ESTABLISHMENTS
ACT, 1961

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SCHEDULE

STATEMENT OF OBJECTS AND REASONS

Act 8 of 1962.- At present the Madras Shops and Establishments Act, 1947, is in force in Madras area. The Mysore Shops and Establishments Act, 1948, is in force in the Mysore area. The Hyderabad Shops and Establishments Act, 1957, is in force in Hyderabad area and the Bombay Shops and Establishments Act, 1948, is in force in the Bombay area. It is

considered expedient to have a uniform law in the State of Mysore for the regulation of the terms and conditions of work and employment in shops and commercial establishments. The Government of India had circulated a Draft Bill for consideration of State Governments to initiate legislation on similar lines where necessary. Both these objects will be served by enacting legislation on the lines of this Bill.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 12th February 1959 as No.2653 at page. 32.)

Amending Act 36 of 1966.—According to sub-section (2) of section 39 of the Act, all appeals by employees removed or dismissed from service lie to the prescribed authority or if no authority is prescribed, to the Commissioner of Labour. This means that only one appellate authority for the entire State has to deal with the appeals involving much difficulty and inconvenience to all persons concerned. It is considered necessary to amend the Act to provide for appeals to different authorities in different places depending on the area from which the appeal arises and the class or category to which an establishment belongs. It is also considered necessary to provide for the transfer of appeals under section 39 (2) pending before the Commissioner of Labour to the appropriate appellate authority.

Hence this Bill.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A, dated 22nd November 1966 as No. 193 at page. 4.)

III

Amending Act 4 of 1969.—It is proposed to provide for supervision of the work of Labour Inspectors who are appointed as Inspectors under the Mysore Shops and Commercial Establishments Act, 1961, by the Assistant Labour Commissioners and the Labour Officers. This cannot be done unless the Assistant Labour Commissioners and Labour Officers are also made Inspectors under the said Act. There is no provision for the appointment of the Additional Inspector under the Act, and it is proposed to provide for such appointments.

The Mysore Maternity Benefit Act 1959 has been repealed and the Maternity Benefit Act 1961 (Central Act 53 of 1961) has been brought into force. It is therefore necessary to amend Chapter V of the Act suitably.

Hence the Bill.

(Obtained from file LAW 81 LGN 67.)

Amending Act 33 of 1982.—In his Budget speech for the year 1982–83 the Finance Minister indicated that in the interest of revenue and for better enforcement of the provision of the Act annual renewal of the registration of shops and commercial establishments would be provided under the Karnataka Shops and Commercial Establishments Act, 1961. The provision for renewal also facilitates maintenance of up-to date statistics of such establishments and would also result in better conditions of service for the employees.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A, dated 26th July 1982 as No. 588 at page. 4.)

Amending Act 17 of 1986.—The Food Corporation of India is a key Organisation in the food grains distribution programme in the State. The establishments of the said Corporation are exempted from the provisions of the enactments similar to that of the Karnataka Shops and

Commercial Establishments Act, 1961 in many of the States/Union territories in India.

It is considered, therefore, necessary to exempt this Organisation from the provisions of the Karnataka Shops and Commercial Establishments Act, 1961, as is done in the case of Postal, Telegraphic or Telephone Service etc., and organisations which supply power, light or water etc., to the public. Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A, dated 21st February 1986 as No. 134 at page. 3.)

Amending Act 25 of 1997.—It is proposed to amend the Karnataka Shops and Commercial Establishments Act, 1961, to provide

Finin2min implementation decode

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State Act

General administration

1. Short title, extent, commencement and application

Finin2min: Addresses “Short title, extent, commencement and application” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Definitions and scope

2. Definitions

Finin2min: Defines the expressions that control coverage, rights and duties throughout the law.

Implementation:

Create a definition crosswalk against payroll, HRIS and contract terminology before applying any threshold or obligation.

Example:

A person labelled “consultant” may still fall within a statutory category if the factual tests in the definition are met.

State Act

General administration

3. Exemptions

Finin2min: Addresses “Exemptions” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before

operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Registration & notices

4. Registration of Establishments

Finin2min: Addresses “Registration of Establishments” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Registration & notices

5. Change to be communicated to Inspector

Finin2min: Addresses “Change to be communicated to Inspector” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Registration & notices

6. Closing of establishment to be communicated to Inspector

Finin2min: Addresses “Closing of establishment to be communicated to Inspector” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Working hours

7. Daily and weekly hours

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

8. Extra wages for overtime work

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

9. Interval for rest

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

11. Opening and closing hours

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

12. Weekly holidays

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

13. Selling outside establishment prohibited after closing hours

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

General administration

14. Application of chapter

Finin2min: Addresses “Application of chapter” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Wages & leave

15. Annual leave with wages

Finin2min: Regulates working time, rest or absence entitlements and no

Finin2min implementation decode

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Rajasthan_Shops_Act_1958 Full Text

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Full official-source text of Rajasthan Shops and Commercial Establishments Act, 1958, with searchable extraction.

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The Rajasthan Shops and Commercial Establishments Act,
1958

Act No. 31 of 1958

RJ830

[Published in Rajasthan Gazette, Part IV-A, Extra ordinary, dated August 4, 1958.]

[Received the assent of the President on the 24th day of July, 1958]

An Act to consolidate and amend the law relating to the regulation of conditions of work and employment in shops and commercial establishments.

Whereas it is expedient to consolidate and amend the law relating to the regulation of conditions of work and employment in shops and commercial establishments in the State of Rajasthan.

CHAPTER I

Preliminary

1. Short title, extent, commencement and application. - (1) This Act may be called the Rajasthan Shops and Commercial Establishments Act, 1958.

(2) It extends to the whole of the State of Rajasthan.

(3) It shall come into force on such [date] as the State Government may, by notification in the Official Gazette, appoint in this behalf.

(4) It shall apply in the first instance to such areas as the State Government may specify by notification in the Official Gazette.

(5) The State Government may, after giving three months notice of its intention of so doing, by notification in the Official Gazette, extend the provisions of the Act or any of them to such other areas as may be specified.

2. Definitions. - In this Act, unless there is anything repugnant in the subject or context,-

(1) "apprentice" means a person, aged not less than twelve years, who is employed, whether on payment of wages or not, for the purpose of being trained in any trade, craft or employment in any establishment;

- (2) "closed" means not open for any purpose whatsoever;
- (3) "commercial establishment" means a commercial or trading or banking or insurance establishment, an establishment or administrative service in which the persons employed are mainly engaged in office work, a hotel, a restaurant, boarding or eating houses, cafe or any other refreshment house, a theatre or any other place of public amusement or entertainment and includes every such establishment as the State Government may, by notification in the Official Gazette, declare to be a commercial establishment for the purposes of this Act;
- (4) "day" means the period of twenty-four hours beginning at midnight:
Provided that, in the case of an employee whose hours of work extend beyond midnight, 'day' means the period of twenty-four hours beginning from the time when such employment commences irrespective of midnight;
- (5) "employee" means a person wholly or principally employed in, or in connection with any establishment and includes an apprentice but does not include a member of the employer's family; it also includes any clerical or other staff of a factory or industrial establishment who falls outside the purview of the Factories Act, 1948 (Central Act LXIII of 1948);
- (6) "employer" means a person having charge or owning or having ultimate control over the affairs of an establishment and includes the manager, agent or other person acting in the general management or control of an establishment;
- (7) "establishment" means a shop or a commercial establishment;
- (8) "family" in relation to an employer means the husband or wife; son, daughter, father, mother, brother or sister of such employer who lives with, and is dependent on him;
- (9) "Inspector" means an Inspector appointed under the Act;
- (10) "leave" means leave provided for in Chapter IV of the Act;
- (11) "night" means a period of at least twelve consecutive hours which shall include the interval between 10 p.m. and 6 a.m.
- (12) "opened" means opened for any purpose whatsoever;
- (13) "period of work" means the time during which an employee is at the disposal of the employer;
- [(14) "prescribed authority" means the authority as may be notified by the State Government in the Official Gazette from time to time.]
- (15) "register of establishments" means a register maintained for the registration of establishments under this Act;
- (16) "registration certificate" means a certificate showing the registration of an establishment;
- (17) "shop" means any premises where any trade or business is carried on or where services are rendered to customers, and includes offices, store-rooms, godowns or ware-houses, whether in the same premises or otherwise, used in connection with such trade or business but does not include a commercial establishment or a shop attached to a factory where the persons employed in the shop are allowed the benefits provided for workers under the Factories Act, 1948 (Central Act LXIII of 1948);
- (18) "spread-over" means the period between the commencement and the termination of the work of an employee on any day;
- (19) "State" or "State of Rajasthan" means the new State of Rajasthan as formed by Section 10 of the States Re-organisation Act, 1956 (Central Act 37 of 1956);
- (20) "Work" means the period of seven days beginning at midnight of Saturday or such other day as may be approved in writing for a particular area by the prescribed authority;
- (21) "Year" means a year commencing on the first day of January.

3. Exemptions. - (1) Nothing in the Act shall apply to-

- (a) offices of or under the Central or any State Government or local authorities;
- (b) offices of the Reserve Bank of India;
- (c) establishments for the treatment or the care of the infirm, or the mentally unfit;
- (d) persons whose work is inherently intermittent such as travellers or caretakers;
- (e) fairs or bazars for sale of work for charitable or other purposes from which no private profit is derived; and
- (f) libraries at which the business of lending books or periodicals is not carried on for purposes of gain other than that of making profit for charitable, philanthropic, religious or educational objects.

(2) The State Government may, by notification in the Official Gazette, exempt either permanently or for any specified period any establishment or class of establishments or person or class of persons, to which or to whom this Act applies, from all or any of its provisions, subject to such conditions as the State Government may deem fit.

CHAPTER II

Registration of Establishments

4. Registration of establishments. - (1) Within the period specified in sub-section (3), the employer of every establishment shall send to the Inspector of the area concerned a statement in the pr

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Rajasthan_Shops_Act_1958 Index

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Rajasthan Shops and Commercial Establishments Act, 1958 — Provision-wise Guide

Provision-wise Finin2min guide to Rajasthan Shops and Commercial Establishments Act, 1958.

Author: CA Nikhil Gupta

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State Act

General administration

1. Short title, extent, commencement and application

Finin2min: Addresses “Short title, extent, commencement and application” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Definitions and scope

2. Definitions

Finin2min: Defines the expressions that control coverage, rights and duties throughout the law.

Implementation:

Create a definition crosswalk against payroll, HRIS and contract terminology before applying any threshold or obligation.

Example:

A person labelled “consultant” may still fall within a statutory category if the factual tests in the definition are met.

State Act

General administration

3. Exemptions

Finin2min: Addresses “Exemptions” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before

operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Registration & notices

4. Registration of establishments

Finin2min: Addresses “Registration of establishments” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Registration & notices

5. Change to be communicated to Inspector

Finin2min: Addresses “Change to be communicated to Inspector” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Registration & notices

6. Closing of establishment to be communicated to Inspector

Finin2min: Addresses “Closing of establishment to be communicated to Inspector” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Working hours

7. Daily and weekly hours

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

8. Extra wages for over

Finin2min: Addresses “Extra wages for over” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Working hours

9. Interval for rest

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

10. Spread

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

11. Opening and closing hours

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

12. Weekly holidays

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

General administration

13. Application of chapter

Finin2min: Addresses “Application of chapter” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Wages & leave

14. Annual leave with wages

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Tamil_Nadu_Shops_Act_1947 Full Text

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Author: CA Nikhil Gupta

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THE TAMILNADU SHOPS AND ESTABLISHMENTS ACT, 1947
(ACT XXXVI OF 1947)

[Received the assent of the Governor General on 2nd February, 1948, first published in the Fort St. George Gazette on the 10th February, 1948]

An Act to provide for the regulation of conditions of work in shops, commercial establishments, restaurants, theatres and other establishments, and for certain other purposes.

WHEREAS it is expedient to provide for the regulation of conditions of work in shops, commercial establishments and for certain other purposes; it is hereby enacted as follows:

1. Short title, extent and commencement

(1) This Act may be called the Tamil Nadu Shops and Establishments Act, 1947

(2) It extends to the whole of the 1[State] of Tamil Nadu.

[(3) (a) It shall come into force in the following areas on such date as the State Government may, by notification, appoint:

(i) the City of Madras,

(ii) all the municipalities constituted under the Madras District Municipalities Act, 1920 (Madras Act V of 1920), and

iii) all areas within the jurisdiction of panchayats which, under rule 2 of Schedule III to the Madras Village Panchayats Act, 1950 (Madras Act X of 1950), should be deemed to be constituted under that Act, and which immediately before the commencement of that Act, were classified by the State Government as major panchayats and all areas within the jurisdiction of panchayats constituted or reconstituted under that Act which, for the time being, are classified by the State Government as Class I Panchayats under section 5 (1) (a) of that Act.]

b) The 1[State] Government may, by notification, direct that all or any of

the provisions of this Act shall come in to force in any other area on such date as may be specified in such notification.

[Extending the applicability of the Act to the whole State of Tamil Nadu-

[G.O. Ms. No. 162, Labour and Employment (K2), dated 14th November 2018]

No.II(2)/LE/980(a-1)/2018- In exercise of the powers conferred by clause (b) of sub-section (3) of Section 1 of the Tamil Nadu Shops and Establishments Act, 1947 (Tamil Nadu XXXVI of 1947), the Governor of Tamil Nadu hereby directs that the said Act shall come into force on 14th November 2018 in all the areas in the State of Tamil Nadu, where the provisions of the said Act have not been brought into force so far by invoking clauses (a) and (b) of sub-section (3) of Section 1 of the said Act.]

1 Subs. for "Province" by the Adaptation Order of 1950

2 Amended by Sch. To Act XI of 1952 (deemed to have come into force on the 1st April, 1951)

3Notified in Tamil Nadu Government Gazette Extraordinary No. 381, Pt. II, S.2, P.1, 14th November, 2018

CHAPTER-1

PRELIMINARY

2. Definitions- In this Act, unless there is anything repugnant in the subject or context-

(1) 'child' means a person who has not completed fourteen years.

(2) 'closed' means not open for the service of any customer or open to any business connected with the establishment.

(3) 'commercial establishment' means an establishment which is not a shop but which carries on the business of advertising, commission, forwarding or commercial agency, or which is a clerical department of a factory or industrial undertaking or which is an insurance company, joint stock company, bank, broker's office or exchange and includes such other establishments as the State Government may by notification declare to be a commercial establishment for the purposes of this Act.

(4) 'day' means the period of twenty-four hours beginning at midnight: Provided that in the case of a person employed, whose hours of work extend beyond midnight, day means the period of twenty-four hours beginning from the time when such employment commences.

(5) 'employer' means a person owning or having charge of, the business of an establishment and includes the manager, agent or other persons acting in the general management or control of an establishment;

(6) 'establishment' means a shop, commercial establishment, restaurant, eating-house, residential hotel, theatre or any place of public amusement or entertainment and includes such establishment as the 1[State] Government may by notification declare to be an establishment for the purposes of this Act;

[(7) 'factory' means any premises which is a factory within the meaning of the Factories Act, 1948.]

(8) 'inspector' means an Inspector appointed under section 42;

(9) 'notification' means a notification in the Fort St. George Gazette;

(10) 'opened' means opened for the service of any customer.

(11) 'periods of work' means the time during which a person employed is at the disposal of the employer;

1 Subs. for "Province" by the Adaptation Order of 1950

2 Subs. by Act XIV of 1951, Sec 3(1) and Sch. II

(12) 'person employed' means—

(i) In the case of a shop, a person wholly or principally employed therein in connection with the business of the shop;

- (ii) In the case of a factory or an industrial undertaking, a member of the clerical staff employed in such a factory or undertaking;
- (iii) In the case of a commercial establishment other than a clerical department of a factory or an industrial undertaking, a person wholly or principally employed in connection with the business of the establishment, and includes a peon;
- (iv) In the case of a restaurant or eating house, a person wholly or principally employed in the preparation or the serving food or drink or in attendance on customers or in cleaning utensils used in the premises or as a clerk or cashier;
- (v) In the case of a theatre, a person employed as an operator, clerk, door-keeper, usher or in such capacity as may be specified by the 1[State] Government by general or special order;
- (vi) In the case of an establishment not falling under paragraphs (i) to (v) above, a person wholly or principally employed in connection with the business of the establishment and includes a peon;
- (vii) In the case of all establishments, a person wholly or principally employed in cleaning any part of the premises;
but does not include the husband, wife, son, daughter, father, mother, brother or sister of an employer who lives with and is dependent on such employer;
- (13) 'prescribed' means prescribed by rules made under this Act;
- (14) 'residential hotel' means any premises in which business is carried on bona fide for the supply of dwelling accommodation and meals on

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
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Author: CA Nikhil Gupta

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State Act

General administration

1. Short title, extent and commencement

Finin2min: Addresses “Short title, extent and commencement” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Definitions and scope

2. Definitions

Finin2min: Defines the expressions that control coverage, rights and duties throughout the law.

Implementation:

Create a definition crosswalk against payroll, HRIS and contract terminology before applying any threshold or obligation.

Example:

A person labelled “consultant” may still fall within a statutory category if the factual tests in the definition are met.

State Act

Definitions and scope

3. References to time of day

Finin2min: Addresses “References to time of day” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before

operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

General administration

4. Exemption

Finin2min: Addresses “Exemption” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

General administration

5. Power of Government to apply Act to exempted persons or

Finin2min: Addresses “Power of Government to apply Act to exempted persons or” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

General administration

6. Exemptions

Finin2min: Addresses “Exemptions” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Working hours

7. Opening and closing hours of shops

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

8. Selling outside shops prohibited after closing hour

Finin2min: Addresses “Selling outside shops prohibited after closing hour” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Working hours

9. Daily and weekly hours of work in shops

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

10. Spread over of periods of work

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

11. Closing of shops and grant of holidays

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or compensated only as the governing law permits.

State Act

Working hours

12. Application of this chapter to establishments other than shops

Finin2min: Addresses “Application of this chapter to establishments other than shops” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Act

Working hours

13. Opening and closing hours

Finin2min: Regulates working time, rest or absence entitlements and normally requires evidence through rosters and registers.

Implementation:

Configure location-specific schedules, prior overtime approval, exception reporting and payroll reconciliation.

Example:

An employee works beyond the prescribed limit after manager approval; the excess must be recorded and paid or

compensated only as the governing law permits.

State Act

Working hours

14. Daily and weekly hours of work

Finin2min: Regulates working time, rest or absence entitle

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
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THE TAMIL NADU SHOPS AND ESTABLISHMENTS RULES, 1948

(G.O. Ms. No. 5484, Development, 5th November, 1948, as subsequently amended)

In exercise of the powers conferred by sub-section (1) of section 49 of the Madras Shops and Establishments Act, 1947, (Madras Act XXXVI of 1947), His Excellency the Governor of Madras hereby makes the following rules, the same having been previously published as required by sub-section (3) of that section:

RULES

1. Short title and extent—(1) These rules may be called the Tamil Nadu Shops and Establishments Rules, 1948

(2) They extend to the whole of the State of Tamil Nadu including the Kanyakumari district and the Shencottah taluk of the Tirunelveli district and the territories specified in the Second Schedule to the Andhra Pradesh and Madras (Alteration of Boundaries) Act, 1959 (Central Act 56 of 1959).

2. Definitions—In these rules, unless there is anything repugnant in the subject or context,--

(a) “the Act” means the Tamil Nadu Shops and Establishments Act, 1947;

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

(c) “Government” means the Government of Tamil Nadu;

(d) “Section” means a section of the Act;

(e) Words and expressions used in the Act and not defined in these rules shall have the meanings assigned to them in the Act.

3. Inquiry by Government before passing orders fixing opening and closing hours of shops.—(1) The Government shall make the inquiry under sub-section (2) of section 7 in the manner specified in sub-rules (2) to (4).

(2) Before passing an order under sub-section (1) of section 7, the Government shall give notice of their intention to pass such order. The notice shall be in Form A and shall, unless a copy of the order proposed to be passed is annexed to it, specify the area and the shop or shops or class or classes of shops to which the order shall apply, the

hours of opening or the hours of closing or both which are proposed to be fixed and the days in respect of which such hours are so proposed to be fixed. The notice shall also state that objections and suggestions with respect to such orders, if any, may be sent to the officer mentioned in the notice within one month from the date of publication of such notice in the Tamil Nadu Government Gazette.

(3) The notice shall be published in the Tamil Nadu Government Gazette.

(4) The Government shall consider all objections and suggestions received under sub-rule (2) before passing any order under sub-section (1) of section 7.

4. Inquiry by Government before passing orders fixing opening and closing hours of establishments other than shops.—The provisions of rule 3 shall mutatis mutandis apply to an inquiry to be made by the Government under sub-section (2) of section 13.

5. Cleanliness.—(1)(a) In every establishment all the inside walls of the rooms and all the ceilings of such rooms whether such walls or ceilings be plastered or not and all the passages and staircases shall be lime-washed or colour-washed at intervals of not more than twelve months dating from the time when they were last lime-washed or colour-washed and shall be maintained in a clean state.

(b) All beams, rafters, doors, window-frames and other wood-work with the exception of floors shall be either lime-washed or colour-washed at intervals of not more than twelve months dating from the time when they were last lime-washed or colour-washed or shall be painted or varnished at intervals of not more than seven years dating from the time when they were last painted or varnished and shall be maintained in a clean state.

(c) This sub-rule shall not apply to the following:-

(i) rooms used only for the storage of articles;

(ii) walls or ceilings of rooms which are made of galvanised iron, flat tiles, asbestos sheets, glazed bricks, glass, slate, bamboo thatch, cement plaster or polished chunam;

(iii) ceilings of rooms in which the lowest part is at least 6 metres from the floor;

(iv) any other establishment or part thereof in which lime-washing, colour-washing, painting or varnishing is, in the opinion of the Commissioner of Labour, unnecessary to satisfy the requirements of section 20 in regard to cleanliness.

(2) Rubbish, filth or debris shall not be allowed to accumulate or to remain on any part of the establishment for more than 24 hours and shall be disposed of in the manner approved by the Inspector. All filth and other decomposing matter shall be kept in covered receptacles.

(3) All drains carrying waste or sullage water or sewage shall be constructed of masonry or other impermeable material and shall be regularly flushed at least twice daily and where possible, connected with some recognised drainage line.

(4) The establishment and the compound surrounding it shall be maintained in a strictly sanitary and clean condition. The floors shall be swept or otherwise cleaned at least once daily, and the ceilings shall be dusted at least once a month.

(5) The employer shall enforce the proper use of latrines and urinals and prevent pollution by excreta or urine of the surface of the ground in the vicinity of the latrine or urinal and in the compound of the establishment. The employer shall make suitable arrangements for the regular cleaning and conserving of the latrines and urinals to the satisfaction of the Inspector.

(6) The area around the place where drinking water is distributed to the workers shall be kept clean and properly drained.

6. Ventilation.—In every room of an establishment ventilating opening shall be

provided in the proportion of 0.5 square metre for each worker employed in such room and the opening shall be such as to admit of a continued supply of fresh air:

Provided that subject to the control of the Commissioner of Labour, the Inspector may, for reasons to be recorded in writing, relax the conditions of this rule where, in his opinion, this may be done with due regard to the health of the workers employed in any room.

7. Precautions against fire.—The employer of every establishment shall adopt such precautions against danger by fire to the life of persons employed therein as are considered adequate by the Inspector.

8. Appeals from orders passed under Chapter V of the Act.—The Commissioner of Labour shall be the appellate authority for the purpose of hearing appeals from orders passed by the Inspector under Chapter V of the Act

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
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State Rules

General administration

1. Short title and extent

Finin2min: Addresses “Short title and extent” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Definitions and scope

2. Definitions

Finin2min: Defines the expressions that control coverage, rights and duties throughout the law.

Implementation:

Create a definition crosswalk against payroll, HRIS and contract terminology before applying any threshold or obligation.

Example:

A person labelled “consultant” may still fall within a statutory category if the factual tests in the definition are met.

State Rules

Working hours

3. Inquiry by Government before passing orders fixing opening and closing

Finin2min: Regulates adverse employment action, industrial dispute procedure or due process.

Implementation:

Separate fact finding, charge, inquiry, decision and appeal; preserve evidence and apply the correct worker/establishment threshold.

Example:

Absence should not be treated as automatic abandonment where illness or inability to respond is plausible and no fair notice was given.

State Rules

Working hours

4. Inquiry by Government before passing orders fixing opening and closing

Finin2min: Regulates adverse employment action, industrial dispute procedure or due process.

Implementation:

Separate fact finding, charge, inquiry, decision and appeal; preserve evidence and apply the correct worker/establishment threshold.

Example:

Absence should not be treated as automatic abandonment where illness or inability to respond is plausible and no fair notice was given.

State Rules

Health & safety

5. Cleanliness

Finin2min: Addresses “Cleanliness” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Health & safety

6. Ventilation

Finin2min: Addresses “Ventilation” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Health & safety

7. Precautions against fire

Finin2min: Addresses “Precautions against fire” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Appeals

8. Appeals from orders passed under Chapter V of the Act

Finin2min: Addresses “Appeals from orders passed under Chapter V of the Act” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Appeals

9. Appeals under section 41(1)

Finin2min: Addresses “Appeals under section 41(1)” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Wages

10. Manner of calculating ordinary rate of wages

Finin2min: Addresses “Manner of calculating ordinary rate of wages” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Wages

11. Fines

Finin2min: Addresses “Fines” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Wages

12. Deductions for breach of contract

Finin2min: Controls formation, validity, performance or remedy of contractual obligations.

Implementation:

Use clear, accepted and version-controlled employment terms; statutory rights cannot be contracted out merely by employee consent.

Example:

A variable-pay clause that gives unlimited discretion may still be tested against the written scheme, consistent practice and applicable wage law.

State Rules

Wages

13. Advances

Finin2min: Addresses “Advances” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger and retain the official source version used for the decision.

State Rules

Inspection

14. Provision regarding Inspectors

Finin2min: Addresses “Provision regarding Inspectors” within the statutory scheme and must be read with definitions, provisos, schedules and later notifications.

Implementation:

Identify the responsible function, trigger, evidence and State/appropriate-government overlay before operationalising the provision.

Example:

Document the factual trigger

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Andaman and Nicobar Islands Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Andaman and Nicobar Islands.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Applicable UT Shops and Establishments regulation

Rules/notifications:

Applicable Rules

Source note:

UT labour portal Verify regulation and current rules.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

This page is a deployment map, not a claim that every local amendment is reproduced. Confirm the current State or UT Gazette before publishing rates, thresholds, forms or deadlines.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Andhra Pradesh Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Andhra Pradesh.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Andhra Pradesh Shops and Establishments Act, 1988

Rules/notifications:

Andhra Pradesh Shops and Establishments Rules, 1990

Source note:

State labour portal Detailed local verification required before publication.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Arunachal Pradesh Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Arunachal Pradesh.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Applicable State Shops and Establishments enactment

Rules/notifications:

Applicable rules and notifications

Source note:

State labour portal Verify title, commencement and amendments from the State Gazette.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Assam Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Assam.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Assam Shops and Establishments Act, 1971

Rules/notifications:

Assam Shops and Establishments Rules, 1972

Source note:

State labour portal Check current exemptions and digital registration process.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

This page is a deployment map, not a claim that every local amendment is reproduced. Confirm the current State or UT Gazette before publishing rates, thresholds, forms or deadlines.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Bihar Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Bihar.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Bihar Shops and Establishments Act, 1953

Rules/notifications:

Bihar Shops and Establishments Rules, 1955

Source note:

State labour portal Check adapted forms and local amendment notifications.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

This page is a deployment map, not a claim that every local amendment is reproduced. Confirm the current State or UT Gazette before publishing rates, thresholds, forms or deadlines.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Chandigarh

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Chandigarh Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Chandigarh.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Punjab Shops and Commercial Establishments Act as extended

Rules/notifications:

UT notifications

Source note:

Chandigarh labour portal Track UT-specific exemptions and holiday notifications.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

This page is a deployment map, not a claim that every local amendment is reproduced. Confirm the current State or UT Gazette before publishing rates, thresholds, forms or deadlines.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Chhattisgarh Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Chhattisgarh.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Applicable Shops and Establishments enactment as adapted

Rules/notifications:

Applicable State rules

Source note:

State labour portal Verify current State enactment and adaptation orders.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

This page is a deployment map, not a claim that every local amendment is reproduced. Confirm the current State or UT Gazette before publishing rates, thresholds, forms or deadlines.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Dadra and Nagar Haveli and Daman and Diu Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Dadra and Nagar Haveli and Daman and Diu.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Applicable adapted Shops and Establishments enactment

Rules/notifications:

Applicable Rules

Source note:

UT administration portal Verify the law applicable after UT merger.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

This page is a deployment map, not a claim that every local amendment is reproduced. Confirm the current State or UT Gazette before publishing rates, thresholds, forms or deadlines.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Delhi Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Delhi.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Delhi Shops and Establishments Act, 1954

Rules/notifications:

Delhi Shops and Establishments Rules, 1954

Source note:

https://www.indiacode.nic.in/handle/123456789/13587?view_type=browse Official Act and Rules embedded on this page.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

This page is a deployment map, not a claim that every local amendment is reproduced. Confirm the current State or UT Gazette before publishing rates, thresholds, forms or deadlines.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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Goa Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Goa.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Goa, Daman and Diu Shops and Establishments Act, 1973

Rules/notifications:

Applicable Rules

Source note:

State labour portal Check post-reorganisation amendments and holiday notifications.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

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Finin2min implementation decode

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- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Gujarat

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Gujarat Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Gujarat.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019

Rules/notifications:

Gujarat Rules and notifications

Source note:

State labour portal Verify current rules, exemptions and registration thresholds.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

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Finin2min implementation decode

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- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Haryana

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Haryana Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Haryana.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Punjab Shops and Commercial Establishments Act, 1958 as applicable to Haryana

Rules/notifications:

Haryana Rules and notifications

Source note:

State labour portal Track Haryana-specific amendments, exemptions and holidays.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

This page is a deployment map, not a claim that every local amendment is reproduced. Confirm the current State or UT Gazette before publishing rates, thresholds, forms or deadlines.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Himachal Pradesh

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Himachal Pradesh Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Himachal Pradesh.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Himachal Pradesh Shops and Commercial Establishments Act, 1969

Rules/notifications:

Applicable Rules

Source note:

State labour portal Verify current working-hour and leave provisions.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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India State and UT Employment-Law Overlays

Jurisdiction-by-jurisdiction deployment gateway for shops laws, leave, working time, labour welfare fund, professional tax and local notifications.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Source discipline:

State laws change independently. Each overlay requires a dated Gazette and portal check before a rate, threshold, form or deadline is used.

Jurisdiction

Principal law

Rules

Andhra Pradesh

Andhra Pradesh Shops and Establishments Act, 1988

Andhra Pradesh Shops and Establishments Rules, 1990

Arunachal Pradesh

Applicable State Shops and Establishments enactment

Applicable rules and notifications

Assam

Assam Shops and Establishments Act, 1971

Assam Shops and Establishments Rules, 1972

Bihar

Bihar Shops and Establishments Act, 1953

Bihar Shops and Establishments Rules, 1955

Chhattisgarh

Applicable Shops and Establishments enactment as adapted

Applicable State rules

Goa

Goa, Daman and Diu Shops and Establishments Act, 1973

Applicable Rules

Gujarat

Gujarat Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2019

Gujarat Rules and notifications

Haryana

Punjab Shops and Commercial Establishments Act, 1958 as applicable to Haryana

Haryana Rules and notifications
Himachal Pradesh
Himachal Pradesh Shops and Commercial Establishments Act, 1969
Applicable Rules
Jharkhand
Applicable Shops and Establishments enactment as adapted
Applicable Rules
Karnataka
Karnataka Shops and Commercial Establishments Act, 1961
Karnataka Rules, 1963
Kerala
Kerala Shops and Commercial Establishments Act, 1960
Kerala Rules, 1961
Madhya Pradesh
Madhya Pradesh Shops and Establishments Act, 1958
Madhya Pradesh Rules, 1959
Maharashtra
Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017
Maharashtra Rules, 2018
Manipur
Applicable State Shops and Establishments enactment
Applicable Rules
Meghalaya
Applicable State Shops and Establishments enactment
Applicable Rules
Mizoram
Applicable State Shops and Establishments enactment
Applicable Rules
Nagaland
Applicable State Shops and Establishments enactment
Applicable Rules
Odisha
Odisha Shops and Commercial Establishments Act, 1956
Odisha Rules, 1958
Punjab
Punjab Shops and Commercial Establishments Act, 1958
Punjab Rules and notifications
Rajasthan
Rajasthan Shops and Commercial Establishments Act, 1958
Rajasthan Rules, 1959
Sikkim
Applicable State Shops and Commercial Establishments enactment
Applicable Rules
Tamil Nadu
Tamil Nadu Shops and Establishments Act, 1947
Tamil Nadu Rules, 1948
Telangana
Telangana Shops and Establishments Act, 1988
Telangana Shops and Establishments Rules, 1990
Tripura
Tripura Shops and Establishments Act, 1970

Applicable Rules
 Uttar Pradesh
 Uttar Pradesh Dookan Aur Vanijya Adhishthan Adhiniyam, 1962
 Uttar Pradesh Rules, 1963
 Uttarakhand
 Applicable State Shops and Establishments enactment / adapted Uttar Pradesh law
 Applicable Rules
 West Bengal
 West Bengal Shops and Establishments Act, 1963
 West Bengal Rules, 1964
 Delhi
 Delhi Shops and Establishments Act, 1954
 Delhi Shops and Establishments Rules, 1954
 Jammu and Kashmir
 Applicable Union Territory Shops and Establishments enactment
 Applicable Rules
 Ladakh
 Applicable Union Territory Shops and Establishments framework
 Applicable Rules
 Puducherry
 Puducherry Shops and Establishments Act, 1964
 Applicable Rules
 Chandigarh
 Punjab Shops and Commercial Establishments Act as extended
 UT notifications
 Andaman and Nicobar Islands
 Applicable UT Shops and Establishments regulation
 Applicable Rules
 Dadra and Nagar Haveli and Daman and Diu
 Applicable adapted Shops and Establishments enactment
 Applicable Rules
 Lakshadweep
 Applicable UT employment and establishment orders
 Applicable Rules

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.

- Retain the official instrument and event-date evidence.

Jammu And Kashmir

Jammu and Kashmir Employment-Law Overlay | Finin2min

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Jammu and Kashmir Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Jammu and Kashmir.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Applicable Union Territory Shops and Establishments enactment

Rules/notifications:

Applicable Rules

Source note:

UT labour portal Verify post-reorganisation adaptation and current notifications.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

Women/night-work, security, transport and consent conditions

Leave, weekly off, overtime, registers and closure rules

Deployment checklist

Identify each physical and virtual work location and the establishment classification.

Retrieve the current Act, rules, State Gazette amendments, exemptions and portal instructions.

Map registration/intimation, display, working time, leave, holiday, payroll and record obligations.

Resolve conflicts between appointment terms, policy and statutory minimums in favour of the lawful position.

Save a dated source pack and nominate the next legal-freshness review.

State-source gate:

This page is a deployment map, not a claim that every local amendment is reproduced. Confirm the current State or UT Gazette before publishing rates, thresholds, forms or deadlines.

Finin2min implementation decode

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Jharkhand

Jharkhand Employment-Law Overlay | Finin2min

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Jharkhand Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Jharkhand.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Applicable Shops and Establishments enactment as adapted

Rules/notifications:

Applicable Rules

Source note:

State labour portal Verify State adoption and amendments.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

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Karnataka

Karnataka Employment-Law Overlay | Finin2min

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Karnataka Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Karnataka.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Karnataka Shops and Commercial Establishments Act, 1961

Rules/notifications:

Karnataka Rules, 1963

Source note:

State labour portal Track IT/ITES, women-night-work and working-hour notifications.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

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Kerala

Kerala Employment-Law Overlay | Finin2min

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Kerala Employment-Law Overlay

State or Union Territory deployment map for shops law, leave, working time, LWF, professional tax and local notifications in Kerala.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Primary establishment-law layer

Principal law:

Kerala Shops and Commercial Establishments Act, 1960

Rules/notifications:

Kerala Rules, 1961

Source note:

State labour portal Check current leave, seating, women and opening-hour requirements.

Local legal stack to verify

Shops and Establishments Act, rules and exemption notifications

National and festival holidays law

Labour Welfare Fund law and payment calendar

Professional tax law or local-body profession tax

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- Map form, record, portal, fee and due date.
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- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Bandhua Mukti Morcha v. Union of India	Bonded labour identification and rehabilitation engage fundamental rights and active State duties.
M.C. Mehta v. State of Tamil Nadu	Child-labour prohibitions require enforcement, education and rehabilitation measures.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Independent and State Labour Laws, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - shops-state-labour-laws-hub?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - Delhi_Shops_Act_1954-full-text?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - Delhi_Shops_Act_1954-index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - Delhi_Shops_Rules_1954-full-text?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - Delhi_Shops_Rules_1954-index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - Gujarat_Shops_Act_2019-full-text?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - Gujarat_Shops_Act_2019-index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - Gujarat_Shops_Rules_2020-full-text?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 5 - Labour Welfare Fund and Professional Tax

This chapter turns labour welfare fund and professional tax into an operational control file. It covers State Lwf Professional Tax Hub, Employee Deduction, Employer Contribution, Multi State Reconciliation; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Coverage depends on the specific Central or State law, location, establishment type, workforce category and event date; State/UT instruments must be checked separately.

Main obligations / rights

- State Lwf Professional Tax Hub
- Employee Deduction
- Employer Contribution
- Multi State Reconciliation
- Registration And Enrolment

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: using Central assumptions without checking the location-specific Act, Rules, rates, forms and authorities.

Employee / worker remedy

location-specific working-condition, leave, holiday, welfare and wage protections under the applicable State law. Confirm authority, limitation and appeal route.

Old law / transition

There is no single all-India substitution rule. Apply the current State/UT Act, Rules, notifications and saved instruments for the location.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for labour welfare fund and professional tax, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 5 - Labour Welfare Fund and Professional Tax

Independent and State Labour Laws | Statutory text/source record, practical procedure, controls, remedies and Q&A.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 7

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Independent and State Labour Laws — Labour Welfare Fund and Professional Tax

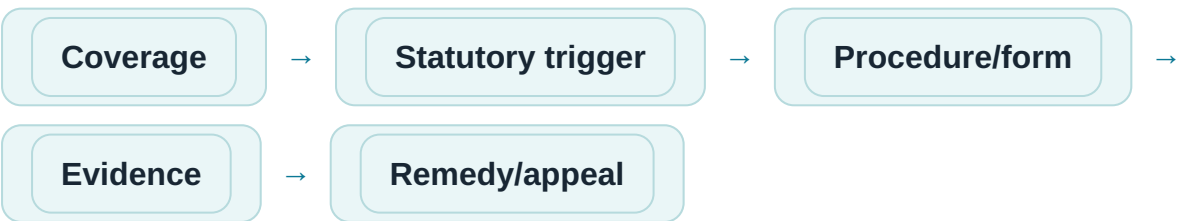


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

State Lwf Professional Tax Hub

Labour Welfare Fund and Professional Tax Hub | Finin2min

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[Insights](#)

[Calculators](#)

[Professionals](#)

[Home](#)

[Knowledge Hubs](#)

› [Labour Welfare Fund and Professional Tax Hub](#)

[LWF & PT](#)

Labour Welfare Fund and Professional Tax Hub

State applicability, registration, contribution, deduction, returns, calendars and reconciliation.

Coverage standard:

primary law and official regulatory sources first; then Finin2min explanations, examples, checklists, tools, forms, case-law pathways and evidence controls. Source-map cut-off: 16 July 2026.

[linked study and practice resources](#)

[official-source gateways](#)

[reference, case or tool resources](#)

[recommended steps from issue to evidence](#)

[What this hub covers](#)

[Complete coverage architecture](#)

Primary legislation, subordinate rules and regulator-issued directions arranged in a usable hierarchy.

Core coverage includes Finin2min: Finance, Tax & Legal Tools for India, Finin2min Knowledge Hubs — Full Study and Practice Library, Finance Insights & Guides, Financial Calculator Suite.

Topic-by-topic explanations linked to forms, filings, evidence, deadlines and practical decision points.

Case-law, notice-response and dispute pathways where the subject carries litigation or enforcement risk.

Official-source links and a freshness protocol so users can verify the operative position before acting.

[Who this is designed for](#)

Finance, tax, legal, compliance, audit and HR teams.

Founders, directors, advisers and professionals handling live transactions or filings.

Students and practitioners who need a structured route from statutory text to practical application.

Users preparing for audit, notice, inspection, board review or litigation.

[Primary law and official sources](#)

Use these sources to verify commencement, amendment history, thresholds, forms and operative directions.

Gazette/Act/Rule text prevails over summaries.

[Ministry of Labour — Labour Codes](#)

Four labour codes, central rules, notifications, FAQs and employer handbook.

[Open official source ↗](#)

[Ministry of Labour — Acts and Policies](#)

Central labour legislation and official policy material.

[Open official source ↗](#)

[EPFO](#)

EPF, EPS and EDLI schemes, circulars and employer services.

Open official source ↗

ESIC

ESI coverage, benefits, contribution and employer services.

Open official source ↗

How to use this hub

Classify the issue

Identify the entity, transaction, employee, filing, event or dispute and the relevant period.

Open the governing layer

Read the Act/code/standard, then the applicable rule, regulation, direction, notification or circular.

Apply the practical module

Use the explanation, example, checklist, form or calculator to convert the law into an action plan.

Build and review evidence

Preserve assumptions, approvals, calculations, filings and reviewer sign-off before implementation.

Complete library

25 resource(s) arranged for progressive study and practical use.

Complete library

Finin2min: Finance, Tax & Legal Tools for India

Finin2min offers free India-focused calculators for income tax, SIP, EMI, capital gains and salary, plus practical finance, tax and legal guides.

HTML resource

Complete library

Finin2min Knowledge Hubs — Full Study and Practice Library

Explore complete Finin2min hubs for tax, corporate law, FEMA, GST, Customs, labour, accounting, banking, securities, insolvency, finance and compliance.

HTML resource

Complete library

Finance Insights & Guides

Finance insights, tax guides, and regulatory updates from the Finin2min editorial team. Tax planning, GST, investments, and more.

HTML resource

Complete library

Financial Calculator Suite

Income Tax FY 2025-26, EMI, SIP, Buy vs Rent, Capital Gains and Salary Optimizer — 10 free finance calculators for individuals, CAs and CFOs.

HTML resource

Complete library

Find a Professional

Search and book CAs, Company Secretaries, CMAs and Corporate Lawyers across India. Filter by specialty and city, compare fees and book instantly.

HTML resource

Complete library

Employment Law, HR Operations and State Compliance — Full Practice Hub

A practice-led employment repository covering contracts, policies, working time, termination, investigations, apprentices, state shops laws, data privacy and.

HTML resource

Complete library

Notifications, Circulars & Amendment Tracker

Legal-freshness tracker for central and State employment practice.

HTML resource

Complete library

State & UT Labour-Law Matrix

State-wise establishment-law source and publication matrix.

HTML resource

Complete library

Indian_Contract_Act_1872

Open the Indian_Contract_Act_1872 resource in this hub.

PDF resource

Complete library

Specific_Relief_Act_1963

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PDF resource

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Apprentices_Act_1961

Open the Apprentices_Act_1961 resource in this hub.

PDF resource

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Dpdp_Act_2023

Open the Dpdp_Act_2023 resource in this hub.

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Dpdp_Commencement_Notification_2025

Open the Dpdp_Commencement_Notification_2025 resource in this hub.

PDF resource

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Delhi_Shops_Act_1954

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PDF resource

Complete library

Karnataka_Shops_Act_1961

Open the Karnataka_Shops_Act_1961 resource in this hub.

PDF resource

Complete library

Tamil_Nadu_Shops_Act_1947

Open the Tamil_Nadu_Shops_Act_1947 resource in this hub.

PDF resource

Complete library

Gujarat_Shops_Act_2019

Open the Gujarat_Shops_Act_2019 resource in this hub.

PDF resource

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Rajasthan_Shops_Act_1958

Open the Rajasthan_Shops_Act_1958 resource in this hub.

PDF resource

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Labour_Codes_Employer_Handbook_2026

Open the Labour_Codes_Employer_Handbook_2026 resource in this hub.

PDF resource

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Labour_Codes_Faq_March_2026

Open the Labour_Codes_Faq_March_2026 resource in this hub.

PDF resource

Complete library

Ir_Code_Amendment_Act_2026

Open the Ir_Code_Amendment_Act_2026 resource in this hub.

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Oshwc_Faq_March_2026

Open the Oshwc_Faq_March_2026 resource in this hub.

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Calculator Methodology

How Finin2min's financial calculators work: the exact formulas, assumptions, statutory references and data sources behind every calculation.

HTML resource

Complete library

Editorial Policy

Finin2min's editorial standards: how our CFA, CA and CFP professionals research, fact-check, and update every article, calculator and guide on the platform.

HTML resource

Complete library

Privacy Policy

Privacy Policy, Terms of Use, Disclaimer and Cookie Policy for Finin2min.

HTML resource

Law, rules, cases and updates

8 resource(s) arranged for progressive study and practical use.

Law, rules, cases and updates

Finin2min implementation decode

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Employee Deduction

State Labour Welfare Fund and Professional Tax: Employee Deduction | Finin2min

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State Labour Welfare Fund and Professional Tax: Employee Deduction

Practical Finin2min implementation guide for employee deduction within State Labour Welfare Fund and Professional Tax.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Issue map

Employee Deduction must be tested against establishment location, worker status, applicable Central/State law, contract terms and actual operating practice.

Control objective

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence and workflow

Evidence:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Identify trigger and legal owner.

Retrieve the operative law, rule, notification, portal instruction and policy.

Apply maker-checker approval and preserve the decision rationale.

Reconcile HR, payroll, attendance, vendor and finance records.

Escalate exceptions before the statutory or contractual deadline.

Example:

The organisation records how this State Labour Welfare Fund and Professional Tax requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Risk:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

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Employer Contribution

State Labour Welfare Fund and Professional Tax: Employer Contribution | Finin2min

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/ State Labour Welfare Fund and Professional Tax: Employer Contribution

L17 · Practical Guide

State Labour Welfare Fund and Professional Tax: Employer Contribution

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Authors: Nikhil Gupta & Kajri Singh

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India-first legal repository

Issue map

Employer Contribution must be tested against establishment location, worker status, applicable Central/State law, contract terms and actual operating practice.

Control objective

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence and workflow

Evidence:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Identify trigger and legal owner.

Retrieve the operative law, rule, notification, portal instruction and policy.

Apply maker-checker approval and preserve the decision rationale.

Reconcile HR, payroll, attendance, vendor and finance records.

Escalate exceptions before the statutory or contractual deadline.

Example:

The organisation records how this State Labour Welfare Fund and Professional Tax requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Risk:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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/ L17 — State Labour Welfare Fund and Professional Tax

L17 · Balance Law Module

L17 — State Labour Welfare Fund and Professional Tax

Consolidated deployment module for State Labour Welfare Fund and Professional Tax, linked to the canonical Finin2min hub and supported by practical controls and templates.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Canonical production hub

The existing Finin2min hub remains the canonical thematic owner. This batch adds deployment guides and data without creating a second competing hub.

Open canonical hub

Module role

L17 converts the law and policy layer into repeatable controls, evidence and multi-location workflows.

Practical guides

Registration And Enrolment

Control, evidence, example and escalation workflow.

Employee Deduction

Control, evidence, example and escalation workflow.

Employer Contribution

Control, evidence, example and escalation workflow.

Return And Payment Calendar

Control, evidence, example and escalation workflow.

Multi-State Reconciliation

Control, evidence, example and escalation workflow.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

decision owner and retains the documents needed to prove compliance during inspection or litigation.

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Multi State Reconciliation

State Labour Welfare Fund and Professional Tax: Multi-State Reconciliation | Finin2min

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State Labour Welfare Fund and Professional Tax: Multi-State Reconciliation

Practical Finin2min implementation guide for multi-state reconciliation within State Labour Welfare Fund and Professional Tax.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Issue map

Multi-State Reconciliation must be tested against establishment location, worker status, applicable Central/State law, contract terms and actual operating practice.

Control objective

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence and workflow

Evidence:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Identify trigger and legal owner.

Retrieve the operative law, rule, notification, portal instruction and policy.

Apply maker-checker approval and preserve the decision rationale.

Reconcile HR, payroll, attendance, vendor and finance records.

Escalate exceptions before the statutory or contractual deadline.

Example:

The organisation records how this State Labour Welfare Fund and Professional Tax requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Risk:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
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Registration And Enrolment

State Labour Welfare Fund and Professional Tax: Registration And Enrolment | Finin2min

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/ State Labour Welfare Fund and Professional Tax: Registration And Enrolment

L17 · Practical Guide

State Labour Welfare Fund and Professional Tax: Registration And Enrolment

Practical Finin2min implementation guide for registration and enrolment within State Labour Welfare Fund and Professional Tax.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Issue map

Registration And Enrolment must be tested against establishment location, worker status, applicable Central/State law, contract terms and actual operating practice.

Control objective

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence and workflow

Evidence:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

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The organisation records how this State Labour Welfare Fund and Professional Tax requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

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- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Return And Payment Calendar

State Labour Welfare Fund and Professional Tax: Return And Payment Calendar | Finin2min

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/ State Labour Welfare Fund and Professional Tax: Return And Payment Calendar

L17 · Practical Guide

State Labour Welfare Fund and Professional Tax: Return And Payment Calendar

Practical Finin2min implementation guide for return and payment calendar within State Labour Welfare Fund and Professional Tax.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Issue map

Return And Payment Calendar must be tested against establishment location, worker status, applicable Central/ State law, contract terms and actual operating practice.

Control objective

Assign a named owner, controlled format, retention period, due-date calendar and evidence of filing or display.

Evidence and workflow

Evidence:

Current prescribed form, signed register, portal acknowledgement, display photograph, version log and retention index.

Identify trigger and legal owner.

Retrieve the operative law, rule, notification, portal instruction and policy.

Apply maker-checker approval and preserve the decision rationale.

Reconcile HR, payroll, attendance, vendor and finance records.

Escalate exceptions before the statutory or contractual deadline.

Example:

A spreadsheet is accepted only after mapping every prescribed field and preserving a locked monthly snapshot.

Risk:

Missing evidence may turn a technically correct process into an inspection failure.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Bandhua Mukti Morcha v. Union of India	Bonded labour identification and rehabilitation engage fundamental rights and active State duties.
M.C. Mehta v. State of Tamil Nadu	Child-labour prohibitions require enforcement, education and rehabilitation measures.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Independent and State Labour Laws, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - state-lwf-professional-tax-hub?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - employee-deduction?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - employer-contribution?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - multi-state-reconciliation?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - registration-and-enrolment?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - return-and-payment-calendar?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 6 - Employee inclusion and data privacy

This chapter turns employee inclusion and data privacy into an operational control file. It covers Employee Data Privacy Digital Hr Hub, Section 11, Section 12, Section 19; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered Coverage depends on the specific Central or State law, location, establishment type, workforce category and event date; State/UT instruments must be checked separately.	Main obligations / rights • Employee Data Privacy Digital Hr Hub • Section 11 • Section 12 • Section 19 • Section 20
Key thresholds / timelines • Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.	Forms / evidence • Register • Return • Nomination • Classification, calculation, approval, acknowledgement and payment/filing proof
Employer risk snapshot Highest practical risks: using Central assumptions without checking the location-specific Act, Rules, rates, forms and authorities.	Employee / worker remedy location-specific working-condition, leave, holiday, welfare and wage protections under the applicable State law. Confirm authority, limitation and appeal route.
Old law / transition There is no single all-India substitution rule. Apply the current State/UT Act, Rules, notifications and saved instruments for the location.	Five-point professional checklist • Freeze the event date, establishment, location and person/worker classification. • Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government. • Reperform the calculation or decision test and document every exception or approval. • Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence. • Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for employee inclusion and data privacy, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 6 - Employee inclusion and data privacy

Independent and State Labour Laws | Statutory text/source record, practical procedure, controls, remedies and Q&A.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 34

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Independent and State Labour Laws — Employee inclusion and data privacy

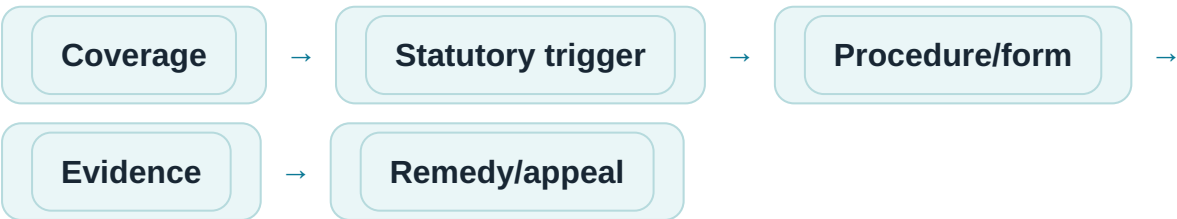


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

Employee Data Privacy Digital Hr Hub

Employee Data Privacy and Digital HR Hub | Finin2min

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Professionals

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Knowledge Hubs

› Employee Data Privacy and Digital HR Hub

Employee Privacy

Employee Data Privacy and Digital HR Hub

Employee notices, consent, monitoring, retention, processors, security, access and breach response.

Coverage standard:

primary law and official regulatory sources first; then Finin2min explanations, examples, checklists, tools, forms, case-law pathways and evidence controls. Source-map cut-off: 16 July 2026.

linked study and practice resources

official-source gateways

reference, case or tool resources

recommended steps from issue to evidence

What this hub covers

Complete coverage architecture

Primary legislation, subordinate rules and regulator-issued directions arranged in a usable hierarchy.

Core coverage includes Finin2min: Finance, Tax & Legal Tools for India, Finin2min Knowledge Hubs — Full Study and Practice Library, Finance Insights & Guides, Financial Calculator Suite.

Topic-by-topic explanations linked to forms, filings, evidence, deadlines and practical decision points.

Case-law, notice-response and dispute pathways where the subject carries litigation or enforcement risk.

Official-source links and a freshness protocol so users can verify the operative position before acting.

Who this is designed for

Finance, tax, legal, compliance, audit and HR teams.

Founders, directors, advisers and professionals handling live transactions or filings.

Students and practitioners who need a structured route from statutory text to practical application.

Users preparing for audit, notice, inspection, board review or litigation.

Primary law and official sources

Use these sources to verify commencement, amendment history, thresholds, forms and operative directions.

Gazette/Act/Rule text prevails over summaries.

MeitY — Acts and Policies

DPDP Act, rules, commencement and policy instruments.

Open official source ↗

CERT-In Directions

Cyber incident reporting and information-security directions.

Open official source ↗

India Code

Official central legislation repository.

[Open official source ↗](#)

[How to use this hub](#)

[Classify the issue](#)

Identify the entity, transaction, employee, filing, event or dispute and the relevant period.

[Open the governing layer](#)

Read the Act/code/standard, then the applicable rule, regulation, direction, notification or circular.

[Apply the practical module](#)

Use the explanation, example, checklist, form or calculator to convert the law into an action plan.

[Build and review evidence](#)

Preserve assumptions, approvals, calculations, filings and reviewer sign-off before implementation.

[Complete library](#)

25 resource(s) arranged for progressive study and practical use.

[Complete library](#)

Finin2min: Finance, Tax & Legal Tools for India

Finin2min offers free India-focused calculators for income tax, SIP, EMI, capital gains and salary, plus practical finance, tax and legal guides.

[HTML resource](#)

[Complete library](#)

Finin2min Knowledge Hubs — Full Study and Practice Library

Explore complete Finin2min hubs for tax, corporate law, FEMA, GST, Customs, labour, accounting, banking, securities, insolvency, finance and compliance.

[HTML resource](#)

[Complete library](#)

Finance Insights & Guides

Finance insights, tax guides, and regulatory updates from the Finin2min editorial team. Tax planning, GST, investments, and more.

[HTML resource](#)

[Complete library](#)

Financial Calculator Suite

Income Tax FY 2025-26, EMI, SIP, Buy vs Rent, Capital Gains and Salary Optimizer — 10 free finance calculators for individuals, CAs and CFOs.

[HTML resource](#)

[Complete library](#)

Find a Professional

Search and book CAs, Company Secretaries, CMAs and Corporate Lawyers across India. Filter by specialty and city, compare fees and book instantly.

[HTML resource](#)

[Complete library](#)

Employment Law, HR Operations and State Compliance — Full Practice Hub

A practice-led employment repository covering contracts, policies, working time, termination, investigations, apprentices, state shops laws, data privacy and.

[HTML resource](#)

[Complete library](#)

Notifications, Circulars & Amendment Tracker

Legal-freshness tracker for central and State employment practice.

[HTML resource](#)

[Complete library](#)

State & UT Labour-Law Matrix

State-wise establishment-law source and publication matrix.

[HTML resource](#)

[Complete library](#)

Indian_Contract_Act_1872

Open the Indian_Contract_Act_1872 resource in this hub.

PDF resource

Complete library

Specific_Relief_Act_1963

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PDF resource

Complete library

Apprentices_Act_1961

Open the Apprentices_Act_1961 resource in this hub.

PDF resource

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Dpdp_Act_2023

Open the Dpdp_Act_2023 resource in this hub.

PDF resource

Complete library

Dpdp_Commencement_Notification_2025

Open the Dpdp_Commencement_Notification_2025 resource in this hub.

PDF resource

Complete library

Delhi_Shops_Act_1954

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PDF resource

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Karnataka_Shops_Act_1961

Open the Karnataka_Shops_Act_1961 resource in this hub.

PDF resource

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Tamil_Nadu_Shops_Act_1947

Open the Tamil_Nadu_Shops_Act_1947 resource in this hub.

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Gujarat_Shops_Act_2019

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Rajasthan_Shops_Act_1958

Open the Rajasthan_Shops_Act_1958 resource in this hub.

PDF resource

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Labour_Codes_Employer_Handbook_2026

Open the Labour_Codes_Employer_Handbook_2026 resource in this hub.

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Labour_Codes_Faq_March_2026

Open the Labour_Codes_Faq_March_2026 resource in this hub.

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Ir_Code_Amendment_Act_2026

Open the Ir_Code_Amendment_Act_2026 resource in this hub.

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Oshwc_Faq_March_2026

Open the Oshwc_Faq_March_2026 resource in this hub.

PDF resource

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Calculator Methodology

How Finin2min's financial calculators work: the exact formulas, assumptions, statutory references and data sources behind every calculation.

HTML resource

Complete library

Editorial Policy

Finin2min's editorial standards: how our CFA, CA and CFP professionals research, fact-check, and update every article, calculator and guide on the platform.

HTML resource

Complete library

Privacy Policy

Privacy Policy, Terms of Use, Disclaimer and Cookie Policy for Finin2min.

HTML resource

Law, rules, cases and updates

8 resource(s) arranged for progressive study and practical use.

Law, rules, cases and updates

Official Source Register

Official source copies and URLs used for the employment-practice package.

HTML resource

Law, rules, cases and updates

Apprent

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

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Employment Inclusion, Dignity and Non-Discrimination Hub | Finin2min

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Employment Inclusion, Dignity and Non-Discrimination Hub

Workplace-facing repository for disability, transgender and HIV protections, equal-opportunity policy, grievance, confidentiality and safe-work controls.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Rights of Persons with Disabilities Act, 2016

8 workplace-facing provision pages with controls and evidence packs.

Transgender Persons (Protection of Rights) Act, 2019

5 workplace-facing provision pages with controls and evidence packs.

HIV and AIDS (Prevention and Control) Act, 2017

10 workplace-facing provision pages with controls and evidence packs.

Integrated control:

Build one inclusive employment operating model while preserving each statute's distinct definitions, forum, records, confidentiality and remedy.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

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HIV and AIDS (Prevention and Control) Act, 2017 — Workplace Module | Finin2min

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HIV and AIDS (Prevention and Control) Act, 2017 — Workplace Module

Workplace duties, policy, records, grievance, confidentiality and non-discrimination controls under the HIV and AIDS (Prevention and Control) Act, 2017.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Employment-facing provisions

Section 3

— Prohibition of discrimination.

Section 4

— Prohibition of certain acts.

Section 8

— Disclosure of HIV status.

Section 11

— Confidentiality of data.

Section 12

— HIV and AIDS policy for establishments.

Section 19

— Obligation of establishments to provide safe working environment.

Section 20

— General responsibility of establishments.

Section 21

— Grievance redressal mechanism.

Section 37

— Penalty for contravention.

Section 40

— Prohibition of victimisation.

Open official Act

Coverage boundary:

This module provides detailed workplace-facing coverage. The complete Act remains accessible through the official source gateway.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
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Section 11

HIV and AIDS (Prevention and Control) Act, 2017 — Section 11: Confidentiality of data. | Finin2min

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HIV and AIDS (Prevention and Control) Act, 2017 — Section 11: Confidentiality of data.

Employment-facing operational interpretation of section 11 of the HIV and AIDS (Prevention and Control) Act, 2017.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

HIV and AIDS (Prevention and Control) Act, 2017

Provision:

Section 11

Heading:

Confidentiality of data.

Open official source

Law index

Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Restrict collection and access to a documented purpose, apply need-to-know permissions, retention limits and incident response.

Evidence pack:

Privacy notice, access log, retention schedule, processor contract, deletion proof and breach assessment.

Practical example:

Medical or identity data is segregated from routine manager files and accessed only by authorised roles.

Compliance consequence:

Uncontrolled disclosure can create discrimination, privacy, employment and regulatory claims.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

Connected material

L11–L20 master hub

Do not use this page as a substitute for the official statutory text or fact-specific advice.

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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
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Section 12

HIV and AIDS (Prevention and Control) Act, 2017 — Section 12: HIV and AIDS policy for establishments. |

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HIV and AIDS (Prevention and Control) Act, 2017 — Section 12: HIV and AIDS policy for establishments.

Employment-facing operational interpretation of section 12 of the HIV and AIDS (Prevention and Control) Act, 2017.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Provision map

Law:

HIV and AIDS (Prevention and Control) Act, 2017

Provision:

Section 12

Heading:

HIV and AIDS policy for establishments.

Open official source

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Embed the statutory protection into recruitment, workplace policy, accommodation, grievance and manager-decision controls.

Evidence pack:

Equal-opportunity policy, job criteria, accommodation record, decision rationale, grievance log and training attendance.

Practical example:

A manager must show that a requirement is inherent to the role and not a proxy for prohibited discrimination.

Compliance consequence:

Unstructured discretion can create direct and indirect discrimination exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

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- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
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HIV and AIDS (Prevention and Control) Act, 2017 — Section 19: Obligation of establishments to provide safe working environment.

Employment-facing operational interpretation of section 19 of the HIV and AIDS (Prevention and Control) Act, 2017.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Configure rosters and attendance systems to enforce statutory limits, rest periods, weekly off and approval-based exceptions.

Evidence pack:

Shift rosters, attendance punches, overtime approval, wage records, weekly-off register and exemption notification.

Practical example:

A long shift shown only as “flexible time” is reconciled with actual log-in, access and output records before payroll closes.

Compliance consequence:

Weak time records can create wage, safety, leave and penalty exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

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HIV and AIDS (Prevention and Control) Act, 2017 — Section 20: General responsibility of establishments.

Employment-facing operational interpretation of section 20 of the HIV and AIDS (Prevention and Control) Act, 2017.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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HIV and AIDS (Prevention and Control) Act, 2017 — Section 21: Grievance redressal mechanism.

Employment-facing operational interpretation of section 21 of the HIV and AIDS (Prevention and Control) Act, 2017.

Authors: Nikhil Gupta & Kajri Singh

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Maintain the current authority map, appointment orders, jurisdiction logic, escalation contacts and response protocol.

Evidence pack:

Appointment notification, delegation, jurisdiction note, contact register, complaint log and response tracker.

Practical example:

A complaint is routed by workplace and statutory forum, not merely by corporate headquarters.

Compliance consequence:

Wrong forum or delayed routing can prejudice limitation, relief and procedural fairness.

Decision questions

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HIV and AIDS (Prevention and Control) Act, 2017 — Section 3: Prohibition of discrimination.

Employment-facing operational interpretation of section 3 of the HIV and AIDS (Prevention and Control) Act, 2017.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Use a zero-tolerance control: policy prohibition, vendor clause, pre-onboarding due diligence, site verification and immediate escalation.

Evidence pack:

Policy, vendor declaration, worker interviews, age/identity evidence where lawful, inspection log and escalation record.

Practical example:

A contractor warranty alone is not treated as proof; the principal entity performs risk-based verification at the worksite.

Compliance consequence:

Prohibited engagement can trigger personal, company, contractor and reputational exposure and may require rescue or rehabilitation action.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

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HIV and AIDS (Prevention and Control) Act, 2017 — Section 37: Penalty for contravention.

Employment-facing operational interpretation of section 37 of the HIV and AIDS (Prevention and Control) Act, 2017.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

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HIV and AIDS (Prevention and Control) Act, 2017 — Section 4: Prohibition of certain acts.

Employment-facing operational interpretation of section 4 of the HIV and AIDS (Prevention and Control) Act, 2017.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Operational interpretation

Use a zero-tolerance control: policy prohibition, vendor clause, pre-onboarding due diligence, site verification and immediate escalation.

Evidence pack:

Policy, vendor declaration, worker interviews, age/identity evidence where lawful, inspection log and escalation record.

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A contractor warranty alone is not treated as proof; the principal entity performs risk-based verification at the worksite.

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Prohibited engagement can trigger personal, company, contractor and reputational exposure and may require rescue or rehabilitation action.

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HIV and AIDS (Prevention and Control) Act, 2017 — Section 40: Prohibition of victimisation.

Employment-facing operational interpretation of section 40 of the HIV and AIDS (Prevention and Control) Act, 2017.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Operational interpretation

Use a zero-tolerance control: policy prohibition, vendor clause, pre-onboarding due diligence, site verification and immediate escalation.

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HIV and AIDS (Prevention and Control) Act, 2017 — Section 8: Disclosure of HIV status.

Employment-facing operational interpretation of section 8 of the HIV and AIDS (Prevention and Control) Act, 2017.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Restrict collection and access to a documented purpose, apply need-to-know permissions, retention limits and incident response.

Evidence pack:

Privacy notice, access log, retention schedule, processor contract, deletion proof and breach assessment.

Practical example:

Medical or identity data is segregated from routine manager files and accessed only by authorised roles.

Compliance consequence:

Uncontrolled disclosure can create discrimination, privacy, employment and regulatory claims.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

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Rights of Persons with Disabilities Act, 2016 — Workplace Module

Workplace duties, policy, records, grievance, confidentiality and non-discrimination controls under the Rights of Persons with Disabilities Act, 2016.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Coverage boundary:

This module provides detailed workplace-facing coverage. The complete Act remains accessible through the official source gateway.

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Rights of Persons with Disabilities Act, 2016 — Section 20: Non-discrimination in employment.

Employment-facing operational interpretation of section 20 of the Rights of Persons with Disabilities Act, 2016.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Operational interpretation

Embed the statutory protection into recruitment, workplace policy, accommodation, grievance and manager-decision controls.

Evidence pack:

Equal-opportunity policy, job criteria, accommodation record, decision rationale, grievance log and training attendance.

Practical example:

A manager must show that a requirement is inherent to the role and not a proxy for prohibited discrimination.

Compliance consequence:

Unstructured discretion can create direct and indirect discrimination exposure.

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Rights of Persons with Disabilities Act, 2016 — Section 21: Equal opportunity policy.

Employment-facing operational interpretation of section 21 of the Rights of Persons with Disabilities Act, 2016.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Employment-facing operational interpretation of section 22 of the Rights of Persons with Disabilities Act, 2016.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Assign a named owner, controlled format, retention period, due-date calendar and evidence of filing or display.

Evidence pack:

Current prescribed form, signed register, portal acknowledgement, display photograph, version log and retention index.

Practical example:

A spreadsheet is accepted only after mapping every prescribed field and preserving a locked monthly snapshot.

Compliance consequence:

Missing evidence may turn a technically correct process into an inspection failure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Maintain the current authority map, appointment orders, jurisdiction logic, escalation contacts and response protocol.

Evidence pack:

Appointment notification, delegation, jurisdiction note, contact register, complaint log and response tracker.

Practical example:

A complaint is routed by workplace and statutory forum, not merely by corporate headquarters.

Compliance consequence:

Wrong forum or delayed routing can prejudice limitation, relief and procedural fairness.

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Employment-facing operational interpretation of section 3 of the Rights of Persons with Disabilities Act, 2016.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

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Rights of Persons with Disabilities Act, 2016

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Embed the statutory protection into recruitment, workplace policy, accommodation, grievance and manager-decision controls.

Evidence pack:

Equal-opportunity policy, job criteria, accommodation record, decision rationale, grievance log and training attendance.

Practical example:

A manager must show that a requirement is inherent to the role and not a proxy for prohibited discrimination.

Compliance consequence:

Unstructured discretion can create direct and indirect discrimination exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

What is the escalation route if the control fails?

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A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
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Rights of Persons with Disabilities Act, 2016 — Section 35: Incentives to employers in private sector.

Employment-facing operational interpretation of section 35 of the Rights of Persons with Disabilities Act, 2016.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Heading:

Incentives to employers in private sector.

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Rights of Persons with Disabilities Act, 2016 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

Does a State rule, notification, exemption or local procedure modify implementation?

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Rights of Persons with Disabilities Act, 2016 — Section 7: Protection from abuse, violence and exploitation.

Employment-facing operational interpretation of section 7 of the Rights of Persons with Disabilities Act, 2016.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence pack:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Practical example:

The organisation records how this Rights of Persons with Disabilities Act, 2016 requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Compliance consequence:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

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What event or fact activates this provision?

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Employment-facing operational interpretation of section 89 of the Rights of Persons with Disabilities Act, 2016.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Heading:

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

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Transgender Persons (Protection of Rights) Act, 2019 — Workplace Module
Workplace duties, policy, records, grievance, confidentiality and non-discrimination controls under the Transgender Persons (Protection of Rights) Act, 2019.
Authors: Nikhil Gupta & Kajri Singh
Data reviewed on 17 July 2026
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Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

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Transgender Persons (Protection of Rights) Act, 2019 — Section 10: Obligations of establishments.

Employment-facing operational interpretation of section 10 of the Transgender Persons (Protection of Rights) Act, 2019.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Operational interpretation

Embed the statutory protection into recruitment, workplace policy, accommodation, grievance and manager-decision controls.

Evidence pack:

Equal-opportunity policy, job criteria, accommodation record, decision rationale, grievance log and training attendance.

Practical example:

A manager must show that a requirement is inherent to the role and not a proxy for prohibited discrimination.

Compliance consequence:

Unstructured discretion can create direct and indirect discrimination exposure.

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What event or fact activates this provision?

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Transgender Persons (Protection of Rights) Act, 2019 — Section 11: Grievance redressal mechanism.

Employment-facing operational interpretation of section 11 of the Transgender Persons (Protection of Rights) Act, 2019.

Authors: Nikhil Gupta & Kajri Singh

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Maintain the current authority map, appointment orders, jurisdiction logic, escalation contacts and response protocol.

Evidence pack:

Appointment notification, delegation, jurisdiction note, contact register, complaint log and response tracker.

Practical example:

A complaint is routed by workplace and statutory forum, not merely by corporate headquarters.

Compliance consequence:

Wrong forum or delayed routing can prejudice limitation, relief and procedural fairness.

Decision questions

What event or fact activates this provision?

Which establishment, worker, contractor or authority is responsible?

Which record proves compliance at the relevant time?

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Transgender Persons (Protection of Rights) Act, 2019 — Section 18: Offences and penalties.

Employment-facing operational interpretation of section 18 of the Transgender Persons (Protection of Rights) Act, 2019.

Authors: Nikhil Gupta & Kajri Singh

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Operational interpretation

Escalate suspected breach to legal and leadership, preserve evidence, stop continuing exposure and document remediation without prejudicing defence.

Evidence pack:

Incident chronology, legal-hold notice, witness records, remediation approval, regulator correspondence and board/management escalation.

Practical example:

The business does not back-date records after an inspection; it preserves the gap and documents the corrective control prospectively.

Compliance consequence:

Continuing or repeated default may aggravate monetary, prosecution and officer-in-default exposure.

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Transgender Persons (Protection of Rights) Act, 2019 — Section 3: Prohibition against discrimination.

Employment-facing operational interpretation of section 3 of the Transgender Persons (Protection of Rights) Act, 2019.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Finin2min crux

This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Use a zero-tolerance control: policy prohibition, vendor clause, pre-onboarding due diligence, site verification and immediate escalation.

Evidence pack:

Policy, vendor declaration, worker interviews, age/identity evidence where lawful, inspection log and escalation record.

Practical example:

A contractor warranty alone is not treated as proof; the principal entity performs risk-based verification at the worksite.

Compliance consequence:

Prohibited engagement can trigger personal, company, contractor and reputational exposure and may require rescue or rehabilitation action.

Decision questions

What event or fact activates this provision?

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Transgender Persons (Protection of Rights) Act, 2019 — Section 9: Non-discrimination in employment.

Employment-facing operational interpretation of section 9 of the Transgender Persons (Protection of Rights) Act, 2019.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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This provision should be read with the definitions, connected rules, State implementation instruments and the facts of the work arrangement. The heading identifies the legal issue; the official text controls.

Operational interpretation

Embed the statutory protection into recruitment, workplace policy, accommodation, grievance and manager-decision controls.

Evidence pack:

Equal-opportunity policy, job criteria, accommodation record, decision rationale, grievance log and training attendance.

Practical example:

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Compliance consequence:

Unstructured discretion can create direct and indirect discrimination exposure.

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Data Breach Response

Employee Data Privacy and Digital HR: Data Breach Response | Finin2min

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Employee Data Privacy and Digital HR: Data Breach Response

Practical Finin2min implementation guide for data breach response within Employee Data Privacy and Digital HR.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Issue map

Data Breach Response must be tested against establishment location, worker status, applicable Central/State law, contract terms and actual operating practice.

Control objective

Restrict collection and access to a documented purpose, apply need-to-know permissions, retention limits and incident response.

Evidence and workflow

Evidence:

Privacy notice, access log, retention schedule, processor contract, deletion proof and breach assessment.

Identify trigger and legal owner.

Retrieve the operative law, rule, notification, portal instruction and policy.

Apply maker-checker approval and preserve the decision rationale.

Reconcile HR, payroll, attendance, vendor and finance records.

Escalate exceptions before the statutory or contractual deadline.

Example:

Medical or identity data is segregated from routine manager files and accessed only by authorised roles.

Risk:

Uncontrolled disclosure can create discrimination, privacy, employment and regulatory claims.

Finin2min implementation decode

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decision owner and retains the documents needed to prove compliance during inspection or litigation.

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Employee Privacy Notice

Employee Data Privacy and Digital HR: Employee Privacy Notice | Finin2min

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Employee Data Privacy and Digital HR: Employee Privacy Notice

Practical Finin2min implementation guide for employee privacy notice within Employee Data Privacy and Digital HR.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Issue map

Employee Privacy Notice must be tested against establishment location, worker status, applicable Central/State law, contract terms and actual operating practice.

Control objective

Assign a named owner, controlled format, retention period, due-date calendar and evidence of filing or display.

Evidence and workflow

Evidence:

Current prescribed form, signed register, portal acknowledgement, display photograph, version log and retention index.

Identify trigger and legal owner.

Retrieve the operative law, rule, notification, portal instruction and policy.

Apply maker-checker approval and preserve the decision rationale.

Reconcile HR, payroll, attendance, vendor and finance records.

Escalate exceptions before the statutory or contractual deadline.

Example:

A spreadsheet is accepted only after mapping every prescribed field and preserving a locked monthly snapshot.

Risk:

Missing evidence may turn a technically correct process into an inspection failure.

Finin2min implementation decode

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- Identify actor, trigger, threshold and territorial authority.
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L18 — Employee Data Privacy and Digital HR

Consolidated deployment module for Employee Data Privacy and Digital HR, linked to the canonical Finin2min hub and supported by practical controls and templates.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Canonical production hub

The existing Finin2min hub remains the canonical thematic owner. This batch adds deployment guides and data without creating a second competing hub.

Open canonical hub

Module role

L18 converts the law and policy layer into repeatable controls, evidence and multi-location workflows.

Practical guides

Employee Privacy Notice

Control, evidence, example and escalation workflow.

Monitoring And Proportionality

Control, evidence, example and escalation workflow.

Processor And Hr-Tech Governance

Control, evidence, example and escalation workflow.

Retention And Deletion

Control, evidence, example and escalation workflow.

Data Breach Response

Control, evidence, example and escalation workflow.

Finin2min implementation decode

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Monitoring And Proportionality

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Employee Data Privacy and Digital HR: Monitoring And Proportionality

Practical Finin2min implementation guide for monitoring and proportionality within Employee Data Privacy and Digital HR.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Issue map

Monitoring And Proportionality must be tested against establishment location, worker status, applicable Central/ State law, contract terms and actual operating practice.

Control objective

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence and workflow

Evidence:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Identify trigger and legal owner.

Retrieve the operative law, rule, notification, portal instruction and policy.

Apply maker-checker approval and preserve the decision rationale.

Reconcile HR, payroll, attendance, vendor and finance records.

Escalate exceptions before the statutory or contractual deadline.

Example:

The organisation records how this Employee Data Privacy and Digital HR requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Risk:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Finin2min implementation decode

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Processor And Hr Tech Governance

Employee Data Privacy and Digital HR: Processor And Hr-Tech Governance | Finin2min

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Employee Data Privacy and Digital HR: Processor And Hr-Tech Governance

Practical Finin2min implementation guide for processor and HR-tech governance within Employee Data Privacy and Digital HR.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Issue map

Processor And Hr-Tech Governance must be tested against establishment location, worker status, applicable Central/State law, contract terms and actual operating practice.

Control objective

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence and workflow

Evidence:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Identify trigger and legal owner.

Retrieve the operative law, rule, notification, portal instruction and policy.

Apply maker-checker approval and preserve the decision rationale.

Reconcile HR, payroll, attendance, vendor and finance records.

Escalate exceptions before the statutory or contractual deadline.

Example:

The organisation records how this Employee Data Privacy and Digital HR requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

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A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Finin2min implementation decode

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Retention And Deletion

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Employee Data Privacy and Digital HR: Retention And Deletion

Practical Finin2min implementation guide for retention and deletion within Employee Data Privacy and Digital HR.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

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Issue map

Retention And Deletion must be tested against establishment location, worker status, applicable Central/State law, contract terms and actual operating practice.

Control objective

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence and workflow

Evidence:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Identify trigger and legal owner.

Retrieve the operative law, rule, notification, portal instruction and policy.

Apply maker-checker approval and preserve the decision rationale.

Reconcile HR, payroll, attendance, vendor and finance records.

Escalate exceptions before the statutory or contractual deadline.

Example:

The organisation records how this Employee Data Privacy and Digital HR requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Risk:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
- Map form, record, portal, fee and due date.
- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Forms, records, portal and due-date control

Control	Evidence
Coverage and registration	Entity, location, headcount/category, registration number and portal acknowledgement.
Recurring compliance	Attendance/service, wage/benefit calculation, return/register, payment and employee communication.
Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Bandhua Mukti Morcha v. Union of India	Bonded labour identification and rehabilitation engage fundamental rights and active State duties.
M.C. Mehta v. State of Tamil Nadu	Child-labour prohibitions require enforcement, education and rehabilitation measures.

State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

Use the current text of Independent and State Labour Laws, the commencement notification, the applicable Central or State Rules and any later instrument effective on the event date.

How is the appropriate Government identified?

Classify ownership/control, sector, establishment and contractor relationship before selecting the Central or State authority.

Can a company policy override the statutory protection?

No. A policy may improve a benefit or control, but it cannot contract out of a mandatory statutory floor.

What evidence should be retained?

Retain the classification memo, source instrument, form/portal record, calculation, approval, employee communication, acknowledgement and payment or authority proof.

Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - employee-data-privacy-digital-hr-hub?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - section-11?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - section-12?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - section-19?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - section-20?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 8 - section-21?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

FININ2MIN SUMMARY - CHAPTER IN 2 MINUTES

Part 7 - International and migrant employment overlays

This chapter turns international and migrant employment overlays into an operational control file. It covers International Workers Cross Border Hub, Fema And Data Transfer Interface, Immigration And Right To Work, International Worker Social Security; the practical sequence is to classify coverage and event date, apply the provision and mapped Rule, complete the form/register, calculate the entitlement or exposure, and retain evidence for inspection, claim or appeal.

Who is covered

Coverage depends on the specific Central or State law, location, establishment type, workforce category and event date; State/UT instruments must be checked separately.

Main obligations / rights

- International Workers Cross Border Hub
- Fema And Data Transfer Interface
- Immigration And Right To Work
- International Worker Social Security
- Ssa And Certificate Of Coverage

Key thresholds / timelines

- Use only the threshold, rate and limitation period effective on the event date; verify the Central/State instrument before acting.

Forms / evidence

- Register
- Return
- Nomination
- Classification, calculation, approval, acknowledgement and payment/filing proof

Employer risk snapshot

Highest practical risks: journey allowance, displacement, registration, portability or record failures.

Employee / worker remedy

registration, portability, journey/displacement protections and access to grievance or authority routes. Confirm authority, limitation and appeal route.

Old law / transition

There is no single all-India substitution rule. Apply the current State/UT Act, Rules, notifications and saved instruments for the location.

Five-point professional checklist

- Freeze the event date, establishment, location and person/worker classification.
- Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
- Reperform the calculation or decision test and document every exception or approval.
- Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
- Record the remedy, forum, limitation, appeal path and State variation before sign-off.

Finin2min takeaway: for international and migrant employment overlays, the defensible answer is not a policy label - it is the event-date law, the mapped procedure, the calculation and a complete evidence trail.

Source status: OFFICIAL SOURCE VIEWER / LOCAL ANALYTICAL MAP | Rules: Mapped; exact extracts where retained | Review date: 18 July 2026
Educational and professional reference. Verify the event-date Act/Code, Rules, notifications, State instruments, portal procedure and later judgments before acting.

Part 7 - International and migrant employment overlays

Independent and State Labour Laws | Statutory text/source record, practical procedure, controls, remedies and Q&A.

Review date: 2026-07-18

Authors: CA Nikhil Gupta & Kajri Singh

Source modules: 7

Official source viewer + local analytical map

FININ2MIN LEGAL FLOW

Independent and State Labour Laws — International and migrant employment overlay

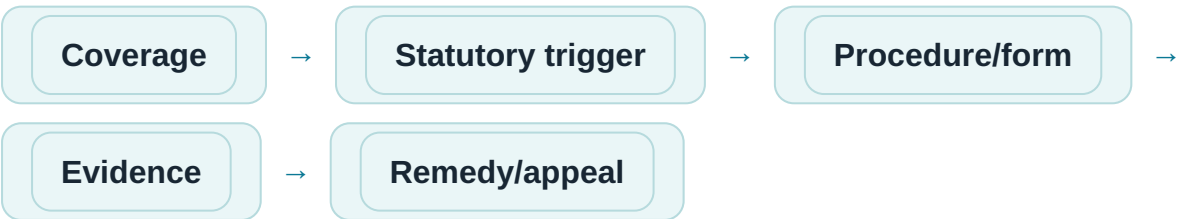


Law → trigger → procedure → evidence. Confirm the operative Central/State instrument on the event date.

Finin2min decision flow — identify the law, complete the statutory process and preserve evidence.

Source protocol. Retained provision/rule pages and official documents are consolidated below. The signed Gazette and current authority portal prevail over normalised formatting.

Decision flow



Official source

Open current official source

International Workers Cross Border Hub

International Workers and Cross-Border Employment Hub | Finin2min

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Insights

Calculators

Professionals

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Knowledge Hubs

› International Workers and Cross-Border Employment Hub

International Workers

International Workers and Cross-Border Employment Hub

Immigration interface, social security, payroll, tax, FEMA, secondments and remote-work risk.

Coverage standard:

primary law and official regulatory sources first; then Finin2min explanations, examples, checklists, tools, forms, case-law pathways and evidence controls. Source-map cut-off: 16 July 2026.

linked study and practice resources

official-source gateways

reference, case or tool resources

recommended steps from issue to evidence

What this hub covers

Complete coverage architecture

Primary legislation, subordinate rules and regulator-issued directions arranged in a usable hierarchy.

Core coverage includes Finin2min: Finance, Tax & Legal Tools for India, Finin2min Knowledge Hubs — Full Study and Practice Library, Finance Insights & Guides, Financial Calculator Suite.

Topic-by-topic explanations linked to forms, filings, evidence, deadlines and practical decision points.

Case-law, notice-response and dispute pathways where the subject carries litigation or enforcement risk.

Official-source links and a freshness protocol so users can verify the operative position before acting.

Who this is designed for

Finance, tax, legal, compliance, audit and HR teams.

Founders, directors, advisers and professionals handling live transactions or filings.

Students and practitioners who need a structured route from statutory text to practical application.

Users preparing for audit, notice, inspection, board review or litigation.

Primary law and official sources

Use these sources to verify commencement, amendment history, thresholds, forms and operative directions.

Gazette/Act/Rule text prevails over summaries.

Foreign Exchange Management Act, 1999 — India Code

Parent statute and notified text.

Open official source ↗

RBI Master Directions

Consolidated operational directions under FEMA.

Open official source ↗

RBI Notifications and A.P. (DIR Series) Circulars

Amendments, directions and transaction-specific clarifications.

Open official source ↗

Directorate of Enforcement — FEMA

Enforcement, adjudication and compounding context.

Open official source ↗

How to use this hub

Classify the issue

Identify the entity, transaction, employee, filing, event or dispute and the relevant period.

Open the governing layer

Read the Act/code/standard, then the applicable rule, regulation, direction, notification or circular.

Apply the practical module

Use the explanation, example, checklist, form or calculator to convert the law into an action plan.

Build and review evidence

Preserve assumptions, approvals, calculations, filings and reviewer sign-off before implementation.

Complete library

25 resource(s) arranged for progressive study and practical use.

Complete library

Finin2min: Finance, Tax & Legal Tools for India

Finin2min offers free India-focused calculators for income tax, SIP, EMI, capital gains and salary, plus practical finance, tax and legal guides.

HTML resource

Complete library

Finin2min Knowledge Hubs — Full Study and Practice Library

Explore complete Finin2min hubs for tax, corporate law, FEMA, GST, Customs, labour, accounting, banking, securities, insolvency, finance and compliance.

HTML resource

Complete library

Finance Insights & Guides

Finance insights, tax guides, and regulatory updates from the Finin2min editorial team. Tax planning, GST, investments, and more.

HTML resource

Complete library

Financial Calculator Suite

Income Tax FY 2025-26, EMI, SIP, Buy vs Rent, Capital Gains and Salary Optimizer — 10 free finance calculators for individuals, CAs and CFOs.

HTML resource

Complete library

Find a Professional

Search and book CAs, Company Secretaries, CMAs and Corporate Lawyers across India. Filter by specialty and city, compare fees and book instantly.

HTML resource

Complete library

Employment Law, HR Operations and State Compliance — Full Practice Hub

A practice-led employment repository covering contracts, policies, working time, termination, investigations, apprentices, state shops laws, data privacy and.

HTML resource

Complete library

Notifications, Circulars & Amendment Tracker

Legal-freshness tracker for central and State employment practice.

HTML resource

Complete library

State & UT Labour-Law Matrix

State-wise establishment-law source and publication matrix.

HTML resource

Complete library

Indian_Contract_Act_1872

Open the Indian_Contract_Act_1872 resource in this hub.

PDF resource

Complete library

Specific_Relief_Act_1963

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PDF resource

Complete library

Apprentices_Act_1961

Open the Apprentices_Act_1961 resource in this hub.

PDF resource

Complete library

Dpdp_Act_2023

Open the Dpdp_Act_2023 resource in this hub.

PDF resource

Complete library

Dpdp_Commencement_Notification_2025

Open the Dpdp_Commencement_Notification_2025 resource in this hub.

PDF resource

Complete library

Delhi_Shops_Act_1954

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PDF resource

Complete library

Karnataka_Shops_Act_1961

Open the Karnataka_Shops_Act_1961 resource in this hub.

PDF resource

Complete library

Tamil_Nadu_Shops_Act_1947

Open the Tamil_Nadu_Shops_Act_1947 resource in this hub.

PDF resource

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Gujarat_Shops_Act_2019

Open the Gujarat_Shops_Act_2019 resource in this hub.

PDF resource

Complete library

Rajasthan_Shops_Act_1958

Open the Rajasthan_Shops_Act_1958 resource in this hub.

PDF resource

Complete library

Labour_Codes_Employer_Handbook_2026

Open the Labour_Codes_Employer_Handbook_2026 resource in this hub.

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Labour_Codes_Faq_March_2026

Open the Labour_Codes_Faq_March_2026 resource in this hub.

PDF resource

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Ir_Code_Amendment_Act_2026

Open the Ir_Code_Amendment_Act_2026 resource in this hub.

PDF resource

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Oshwc_Faq_March_2026

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PDF resource

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Calculator Methodology

How Finin2min's financial calculators work: the exact formulas, assumptions, statutory references and data sources behind every calculation.

HTML resource

Complete library

Editorial Policy

Finin2min's editorial standards: how our CFA, CA and CFP professionals research, fact-check, and update every article, calculator and guide on the platform.

HTML resource

Complete library

Privacy Policy

Privacy Policy, Terms of Use, Disclaimer and Cookie Policy for Finin2min.

HTML resource

Law, rules, cases and updates

8 resource(s) arranged for progressive stu

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the decision owner and retains the documents needed to prove compliance during inspection or litigation.

- Identify actor, trigger, threshold and territorial authority.
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- Separate substantive entitlement from procedure, remedy and penal consequence.
- Retain the official instrument and event-date evidence.

Fema And Data Transfer Interface

International Workers and Cross-Border Employment: Fema And Data-Transfer Interface | Finin2min

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International Workers and Cross-Border Employment: Fema And Data-Transfer Interface

Practical Finin2min implementation guide for FEMA and data-transfer interface within International Workers and Cross-Border Employment.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Issue map

Fema And Data-Transfer Interface must be tested against establishment location, worker status, applicable Central/State law, contract terms and actual operating practice.

Control objective

Restrict collection and access to a documented purpose, apply need-to-know permissions, retention limits and incident response.

Evidence and workflow

Evidence:

Privacy notice, access log, retention schedule, processor contract, deletion proof and breach assessment.

Identify trigger and legal owner.

Retrieve the operative law, rule, notification, portal instruction and policy.

Apply maker-checker approval and preserve the decision rationale.

Reconcile HR, payroll, attendance, vendor and finance records.

Escalate exceptions before the statutory or contractual deadline.

Example:

Medical or identity data is segregated from routine manager files and accessed only by authorised roles.

Risk:

Uncontrolled disclosure can create discrimination, privacy, employment and regulatory claims.

Finin2min implementation decode

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Immigration And Right To Work

International Workers and Cross-Border Employment: Immigration And Right To Work | Finin2min

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L19 · Practical Guide

International Workers and Cross-Border Employment: Immigration And Right To Work

Practical Finin2min implementation guide for immigration and right to work within International Workers and Cross-Border Employment.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Issue map

Immigration And Right To Work must be tested against establishment location, worker status, applicable Central/ State law, contract terms and actual operating practice.

Control objective

Configure rosters and attendance systems to enforce statutory limits, rest periods, weekly off and approval-based exceptions.

Evidence and workflow

Evidence:

Shift rosters, attendance punches, overtime approval, wage records, weekly-off register and exemption notification.

Identify trigger and legal owner.

Retrieve the operative law, rule, notification, portal instruction and policy.

Apply maker-checker approval and preserve the decision rationale.

Reconcile HR, payroll, attendance, vendor and finance records.

Escalate exceptions before the statutory or contractual deadline.

Example:

A long shift shown only as “flexible time” is reconciled with actual log-in, access and output records before payroll closes.

Risk:

Weak time records can create wage, safety, leave and penalty exposure.

Finin2min implementation decode

A multi-location employer prepares a legal classification memo, identifies the appropriate Government, maps the operative provision and Rule, records the

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L19 · Balance Law Module

L19 — International Workers and Cross-Border Employment

Consolidated deployment module for International Workers and Cross-Border Employment, linked to the canonical Finin2min hub and supported by practical controls and templates.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Canonical production hub

The existing Finin2min hub remains the canonical thematic owner. This batch adds deployment guides and data without creating a second competing hub.

Open canonical hub

Module role

L19 converts the law and policy layer into repeatable controls, evidence and multi-location workflows.

Practical guides

Immigration And Right To Work

Control, evidence, example and escalation workflow.

International-Worker Social Security

Control, evidence, example and escalation workflow.

Ssa And Certificate Of Coverage

Control, evidence, example and escalation workflow.

Tax And Payroll Hand-Off

Control, evidence, example and escalation workflow.

Fema And Data-Transfer Interface

Control, evidence, example and escalation workflow.

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International Worker Social Security

International Workers and Cross-Border Employment: International-Worker Social Security | Finin2min

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International Workers and Cross-Border Employment: International-Worker Social Security

Practical Finin2min implementation guide for international-worker social security within International Workers and Cross-Border Employment.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Issue map

International-Worker Social Security must be tested against establishment location, worker status, applicable Central/State law, contract terms and actual operating practice.

Control objective

Configure rosters and attendance systems to enforce statutory limits, rest periods, weekly off and approval-based exceptions.

Evidence and workflow

Evidence:

Shift rosters, attendance punches, overtime approval, wage records, weekly-off register and exemption notification.

Identify trigger and legal owner.

Retrieve the operative law, rule, notification, portal instruction and policy.

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Ssa And Certificate Of Coverage

International Workers and Cross-Border Employment: Ssa And Certificate Of Coverage | Finin2min

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L19 · Practical Guide

International Workers and Cross-Border Employment: Ssa And Certificate Of Coverage

Practical Finin2min implementation guide for SSA and certificate of coverage within International Workers and Cross-Border Employment.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Issue map

Ssa And Certificate Of Coverage must be tested against establishment location, worker status, applicable Central/ State law, contract terms and actual operating practice.

Control objective

Translate the provision into a named control owner, trigger, evidence set, review frequency and escalation threshold.

Evidence and workflow

Evidence:

Applicability note, policy or SOP, transaction record, reviewer sign-off and exception log.

Identify trigger and legal owner.

Retrieve the operative law, rule, notification, portal instruction and policy.

Apply maker-checker approval and preserve the decision rationale.

Reconcile HR, payroll, attendance, vendor and finance records.

Escalate exceptions before the statutory or contractual deadline.

Example:

The organisation records how this International Workers and Cross-Border Employment requirement changes a real hiring, payroll, vendor, workplace or dispute decision.

Risk:

A provision that is not mapped to operations is likely to fail during inspection, grievance or litigation.

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Tax And Payroll Hand Off

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L19 · Practical Guide

International Workers and Cross-Border Employment: Tax And Payroll Hand-Off

Practical Finin2min implementation guide for tax and payroll hand-off within International Workers and Cross-Border Employment.

Authors: Nikhil Gupta & Kajri Singh

Data reviewed on 17 July 2026

India-first legal repository

Issue map

Tax And Payroll Hand-Off must be tested against establishment location, worker status, applicable Central/State law, contract terms and actual operating practice.

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Event compliance	Complaint, injury, termination, nomination, claim, inspection or dispute file with limitation diary.

Employer, employee and professional checklists

Employer

- Assign responsible officer and backup.
- Configure HRIS/payroll/portal controls.
- Complete statutory communication and retain proof.

Employee/worker

- Retain contract, identity, attendance, payment and correspondence.
- Use the prescribed complaint/claim route within limitation.

Professional

- Confirm current text, Rules, notification and State variation.
- Reconcile calculation, form, authority, remedy and evidence.

Penalties, remedies, appeals and limitation

Create a remedy matrix rather than one combined conclusion: entitlement or arrears; interest/damages; administrative order; civil penalty; prosecution; compounding; company/officer liability; claim forum; appeal; writ/judicial review; and event-date limitation.

Case-law principles

Decision	Current-use principle
Bandhua Mukti Morcha v. Union of India	Bonded labour identification and rehabilitation engage fundamental rights and active State duties.
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State variation alert

Verify the appropriate Government and final State instrument. State forms, authorities, fees, rates and portal routes must be maintained in the location compliance register.

Finin2min Q&A

Which law and version should be applied?

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How is the appropriate Government identified?

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Do the Central Rules apply to every establishment?

No. They govern the Central sphere. State Rules and State notifications must be checked where the State is the appropriate Government.

How should a historical event be tested?

Apply the law and subordinate instrument effective on the event date, then use the repeal-and-savings provision for pending rights and proceedings.

What happens when portal practice conflicts with the statute?

Record the conflict, follow the higher legal instrument, seek authority clarification where necessary and preserve screenshots and correspondence.

Can criminal and monetary consequences arise together?

They may. Separate wages/benefits, interest, damages, civil penalty, prosecution, compounding and director/officer liability.

Is a contractor arrangement enough to shift liability?

No. Principal-employer and contractor liabilities depend on the specific provision and facts; the contract should allocate evidence and recovery without diluting worker rights.

What is the first professional review step?

Freeze the event date and facts, identify the applicable provision, then map Rules, forms, notification status, authority, limitation and evidence.

What is the operational focus of section 1 - international-workers-cross-border-hub?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 2 - fema-and-data-transfer-interface?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 3 - immigration-and-right-to-work?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 4 - index?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 5 - international-worker-social-security?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 6 - ssa-and-certificate-of-coverage?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is the operational focus of section 7 - tax-and-payroll-hand-off?

The section must be decomposed into actor, trigger, threshold, procedure, exception, consequence and evidence. Read the full official text and the mapped Rules before applying the Finin2min control summary.

What is review control 18 for this chapter?

Confirm source currency, State variation, internal ownership, documentary proof and the next statutory deadline before closing the compliance ticket.