

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.