

Finin2min

[Labour Publication Series](#)

Labour & Manpower Law Publication Series

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 Local source-hashed Act text + linked Rules and implementation analysis

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Code on Social Security, 2020 Employees compensation four-step compliance flowchart

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

Publication-source status: Every mapped section of the parent Code is embedded locally from the retained official India Code PDF and carries the source SHA-256. Linked 2026 Central Rules, forms, notifications and operational analysis remain subject to the official Gazette and subsequent amendments.

Chapter decision flow

Classify establishment & person → Fix event date → Apply section and Rule → Complete form/record → Retain evidence & remedy file

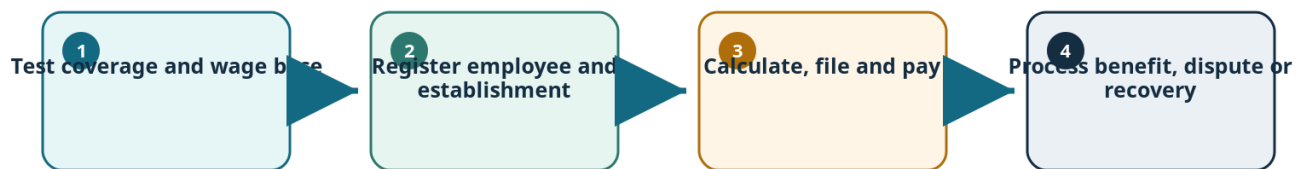
Finin2min Summary - Chapter in 2 Minutes

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.

Chapter VII - Employees compensation

FININ2MIN LEGAL FLOW

Code on Social Security, 2020 — Employees compensation



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

Use this flow with the chapter provision map, implementation controls, evidence checklist, limitation/forum review and remedy framework. Confirm the operative Central and State instruments on the event date.

Chapter VII - Employees compensation

Finin2min implementation explanation

Maintain a controlled implementation file for Chapter VII - Employees compensation: coverage and event date, operative Central/State instrument, responsible owner, approval and authority, form/portal step, due date, calculation basis, supporting evidence, exception, escalation and closure proof. Reconcile payroll, HR, finance, contractor and legal records before sign-off.

Practical example

Classify the worker and establishment, identify the operative provision and notified instrument on the event date, compute the entitlement or exposure from source records, obtain approval, complete the filing/payment/action, and retain evidence. Do not use a portal value or payroll label as a substitute for the statutory test.

Calculation / control template

Control calculation: verified population or transaction base $\times$ applicable notified rate/amount $\times$ eligible period, adjusted for statutory inclusions, exclusions, ceilings, interest, compensation and prior payments. Reperform the calculation from retained source data.

Current-law control: verify the operative Central/State instrument, notification, form, portal and binding judgment on the event date. Numerical amounts in examples are illustrative unless expressly sourced.

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 and 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
- Section 78: Method of calculating monthly wages for purposes of compensation

Key thresholds and timelines

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

Forms, registers and evidence

- Notice
- Retain classification, calculation, approval, communication, 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 snapshot

Core protection: employment-injury compensation, medical evidence recognition and adjudication/appeal rights. Confirm the authority, limitation and appeal route stated in this chapter.

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

1. Freeze the event date, establishment, location and person/worker classification.
2. Identify the controlling section/paragraph, mapped Rule, notification and appropriate Government.
3. Reperform the calculation or decision test and document every exception or approval.
4. Complete the prescribed form/register/portal step and retain acknowledgement, payment and communication evidence.
5. 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.

[Download one-page Finin2min cheat sheet](#)

Section-by-section provision map

Provision Subject	Implementation focus
Section 73 Reports of fatal accidents and serious bodily injuries	Trigger, linked Rule/form, evidence, consequence and remedy
Section 74 Employer's liability for compensation	Trigger, linked Rule/form, evidence, consequence and remedy
Section 75 Compensation in case of death of or injury in plantation	Trigger, linked Rule/form, evidence, consequence and remedy
Section 76 Amount of compensation	Trigger, linked Rule/form, evidence, consequence and remedy
Section 77 Compensation to be paid when due and damages for default	Trigger, linked Rule/form, evidence, consequence and remedy
Section 78 Method of calculating monthly wages for purposes of compensation	Trigger, linked Rule/form, evidence, consequence and remedy
Section 79 Review	Trigger, linked Rule/form, evidence, consequence and remedy

Provision Subject**Implementation focus**

Section 80 Commutation of half-monthly payments

Trigger, linked Rule/form, evidence, consequence and remedy

Section 81 Distribution of compensation

Trigger, linked Rule/form, evidence, consequence and remedy

Section 82 Notice and claim

Trigger, linked Rule/form, evidence, consequence and remedy

Section 83 Special provisions relating to accidents occurring outside Indian territory

Trigger, linked Rule/form, evidence, consequence and remedy

Section 84 Medical examination

Trigger, linked Rule/form, evidence, consequence and remedy

Section 85 Contracting

Trigger, linked Rule/form, evidence, consequence and remedy

Section 86 Remedies of employer against stranger

Trigger, linked Rule/form, evidence, consequence and remedy

Section 87 Insolvency of employer

Trigger, linked Rule/form, evidence, consequence and remedy

Section 88 Power to require from employers statements regarding fatal accidents

Trigger, linked Rule/form, evidence, consequence and remedy

Section 89 Registration of agreements

Trigger, linked Rule/form, evidence, consequence and remedy

Section 90 Reference to competent authority

Trigger, linked Rule/form, evidence, consequence and remedy

Section 91 Appointment of competent authority

Trigger, linked Rule/form, evidence, consequence and remedy

Section 92 Venue of proceedings and transfer

Trigger, linked Rule/form, evidence, consequence and remedy

Section 93 Form of application

Provision Subject**Implementation focus**

Power of competent authority to
Section 94 require further deposit in cases of
fatal accident

Trigger, linked Rule/form,
evidence, consequence and
remedy

Section 95 Powers and procedure of competent
authority

Trigger, linked Rule/form,
evidence, consequence and
remedy

Trigger, linked Rule/form,
evidence, consequence and
remedy

Section 96 Appearance of parties

Trigger, linked Rule/form,
evidence, consequence and
remedy

Section 97 Method of recording evidence

Trigger, linked Rule/form,
evidence, consequence and
remedy

Section 98 Power to submit cases

Trigger, linked Rule/form,
evidence, consequence and
remedy

Section 99 Appeal against order of competent
authority

Trigger, linked Rule/form,
evidence, consequence and
remedy

Section 73: Reports of fatal accidents and serious bodily injuries

Current statutory text

73. Reports of fatal accidents and serious bodily injuries.—(1) Where, by in force, notice is required to be given to any authority, by or on behalf of a person occurring in his premises which results in death or serious bodily injury, notice shall, within seven days of the death or serious bodily injury, send a report giving the circumstances attending the death or serious bodily injury:

Provided that where the State Government has so specified, the person instead of sending such report to the competent authority send it to the authority and give the notice.

Explanation.—For the purposes of this sub-section, “serious bodily injury” means an injury which involves, or in all probability will involve the permanent loss of the use of any limb, or the permanent loss of or injury to the sight or hearing, or the permanent absence of the injured person from work for a period exceeding twenty days.

(2) The State Government may, by notification, extend the provisions of premises other than those coming within the scope of that sub-section, and specify the persons who shall send the report to the competent authority.

(3) Nothing in this section shall apply to establishments to which the State Insurance Corporation, applies.

Final 2min 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

74. Employer's liability for compensation.—(1) If personal injury is caused by an accident or an occupational disease listed in the Third Schedule arising out of employment, his employer shall be liable to pay compensation in accordance with Chapter:

Provided that the employer shall not be so liable—

(a) in respect of such injury which does not result in the total disablement of the employee for a period exceeding three days; and

(b) in respect of such injury, not resulting in death or permanent disablement, arising out of an accident which is directly attributable to—

(i) the employee having been at the time thereof under the influence of intoxicating liquor;

(ii) the wilful disobedience of the employee to an order expressly framed, for the purpose of securing the safety of employees, or

(iii) the wilful removal or disregard by the employee of any safety device which he knew to have been provided for the purpose of securing the safety of employees.

(2) An accident or an occupational disease referred to in sub-section (1) shall not be deemed to have arisen in the course of an employee's employment notwithstanding that he is a contractor or subcontractor at the time of contracting the occupational disease, referred to in that sub-section, if he is acting without instructions from his employer, if—

(a) such accident or contracting of such occupational disease would not have arisen had the act not been done in contravention as aforesaid or with the consent of his employer as the case may be; and

(b) the act is done for the purpose of, and in connection with, the

(3) If an employee employed in any employment specified in the Second Schedule or specified in the Third Schedule, being an occupational disease peculiar to the service of an employer in whose service he has been employed for a continuous period of six months, then, such disease shall be deemed to be an injury by accident with or without negligence and unless the contrary is proved, the accident shall be deemed to have arisen out of and in the course of the employment.

(4) An accident occurring to an employee while commuting from his residence to his place of employment for duty or from the place of employment to his residence after the completion of his duty shall be deemed to have arisen out of and in the course of employment if nexus between the accident and place in which the accident occurred and his employment is established.

(5) The Central Government or the State Government, after giving, by notification, six months' notice of its intention so to do, may, by a like notification, modify the list of employments specified in the Second Schedule, and occupations specified in the Third Schedule and shall specify in the case of employments so modified which diseases shall be deemed for the purposes of this section to be occupational diseases peculiar to those employments, respectively, and thereupon the provisions of sub-section (2) shall apply, as if such diseases had been declared occupational diseases peculiar to those employments.

(6) Save as provided by sub-sections (2), (3) and (4), no compensation shall be payable in respect of any accident or disease unless the accident or disease is due to an injury by accident or disease arising out of and in the course of his employment.

(7) Nothing herein contained shall be deemed to confer any right to compensation in respect of any accident or disease if he has instituted in a civil court a suit for damages for an accident or disease against the employer or any other person; and no suit shall be maintainable by an employee in any Court of law in respect of such accident or disease—

(a) if he has instituted a claim to compensation in respect of the accident or disease before the competent authority; or

(b) if an agreement has been made between the employee and his employer for the payment of compensation in respect of the accident or disease in accordance with the provisions of Chapter.

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

75. Compensation in case of death of or injury in plantation.— If death of or injury to a worker or a member of his family as a result of the collapse of a house in a plantation, and the collapse is not solely and directly attributable to a defect in the house or to a natural calamity, the employer shall be liable to pay compensation as provided in the Sixth Schedule, so far as may be applicable.

Explanation.— For the purposes of this section, the expression “worker” means a person employed in a plantation for hire or reward, whether directly or through any agency, to do any manual or clerical work, and includes a person employed on contract for more than three months, but does not include—

(i) a medical officer employed in the plantation;

(ii) any person employed in the plantation (including any member of his family) whose monthly wages exceed the amount as determined by the appropriate Government from time to time;

(iii) any person employed in the plantation primarily in a managerial or supervisory capacity, notwithstanding that his monthly wages do not exceed the amount as determined by the Government, by notification, from time to time;

(iv) any person temporarily employed in the plantation in any work connected with the development or maintenance of buildings, roads, bridges, drains or canals.

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

76. Amount of compensation.—(1) Subject to the provisions of this Chapter compensation shall be,—

(a) where death results from the injury, an amount equal to fifty the deceased employee multiplied by the relevant factor or an amount a Government from time to time, whichever is more;

(b) where permanent total disablement results from the injury, an of the monthly wages of the injured employee multiplied by the relevant notified by the Central Government from time to time, whichever is mor

Provided that the Central Government may, by notification, from time to time, vary the compensation specified in clauses (a) and (b).

Explanation.—For the purposes of clauses (a) and (b), “relevant factor” means the factor specified in column (3) of the Sixth Schedule relating to the entry in column (2) thereof, specifying the number of years which are the age of the employee on his last birthday immediately preceding the date of the injury due;

(c) where permanent partial disablement results from the injury,—

(i) in the case of an injury specified in Part II of the Fourth Schedule, the compensation which would have been payable in the case of permanent total disablement specified therein as being the percentage of the loss of earning capacity;

(ii) in the case of an injury not specified in the Fourth Schedule, the compensation payable in the case of permanent total disablement as assessed by the medical practitioner) permanent loss of earning capacity (as assessed by the medical practitioner) permanent loss of earning capacity;

Explanation 1.— For the purposes of this clause, where more injuries result from the same accident, the amount of compensation payable under this head shall be aggregated so as not to exceed the amount which would have been payable if permanent total disablement resulted from the injuries.

Explanation 2.—In assessing the loss of earning capacity under sub-clause (ii), the Central Government shall have due regard to the percentage of loss of earning capacity in relation to the normal earning capacity in the Fourth Schedule;

(d) where temporary disablement, whether total or partial, results from the injury, the Central Government may, by notification, specify the amount of payment of the sum equivalent to twenty-five per cent. of monthly wages payable during the period of disablement in accordance with the provisions of sub-section (4).

(2) Notwithstanding anything contained in sub-section (1), while fixing the amount of compensation payable to an employee in respect of an accident which occurred outside India, the Central Government shall take into account the amount of compensation, if any, awarded to such employee under the law of the country in which the accident occurred and shall reduce the amount of compensation awarded to the employee in accordance with the law of the country in which the accident occurred.

(3) The Central Government may, by notification, specify for the purpose of clause (d) the amount of monthly wages in relation to an employee as it may consider necessary.

(4) The half-monthly payment referred to in clause (d) of sub-section (1) shall be payable on the sixteenth day—

(i) from the date of disablement where such disablement lasts for a period of more than twenty-eight days; or

(ii) after the expiry of a waiting period of three days from the date of disablement where the disablement lasts for a period of less than twenty-eight days; and the amount of compensation payable during a period of five years, whichever is shorter:

Provided that—

(a) there shall be deducted from any lump sum or half-monthly payment to which the employee is entitled, the amount of any payment or allowance which the employee has received from the employer by way of compensation during the period of disablement prior to the date on which any half-monthly payment is payable, as the case may be, and such amount shall be added to the employee has received from the employer towards his medical treatment or a payment or allowance received by him by way of compensation;

(b) no half-monthly payment shall in any case exceed the amount, in any case, of the monthly wages of the employee before the accident exceeds half of what he is earning after the accident.

(5) The employee shall be reimbursed, the actual medical expenditure incurred by him in respect of injuries caused during the course of employment, by his employer.

(6) On the ceasing of the disablement before the date on which any half-monthly payment is payable there shall be payable in respect of that half-month a sum proportionate to the amount payable in that half-month.

(7) If the injury of the employee results in his death, the employer shall, under sub-section (1), deposit with the competent authority a sum of not less than the amount or such amount as may be prescribed by the State Government, for payment or

to the surviving dependant of the employee towards the expenditure of the funeral of the employee did not have a dependant or was not living with his dependant at the time of his death, the person who actually incurred such expenditure:

Provided that the Central Government may, by notification from time to time, specify the persons who shall be entitled to such payment.

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

77. Compensation to be paid when due and damages for default.—(1) Compensation under section 76 shall be paid as soon as it falls due.

(2) In cases where the employer does not accept the liability for compensation, the employer shall be bound to make provisional payment based on the extent of liability. Such payment shall be deposited with the competent authority or made to the employee without prejudice to the right of the employee to make any further claim.

(3) Where any employer is in default in paying the compensation due within one month from the date it fell due, the competent authority shall,—

(a) direct that the employer shall, in addition to the amount of compensation due, pay interest on the amount due; and

(b) if in his opinion, there is no justification for the delay, direct the employer to pay, in addition to the amount of the arrears and interest thereon, a further sum not exceeding the amount of arrears by way of damages:

Provided that an order for the payment of damages shall not be passed unless the employer has been given a reasonable opportunity to show cause as to why damages should not be awarded.

(4) The interest and the damages payable under sub-section (3) shall be determined by the competent authority, as the case may be.

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

78. Method of calculating monthly wages for purposes of compensation.— For Chapter, the expression “monthly wages” means the amount of wages deemed to be payable for service (whether the wages are payable by the month or by whatever other period) calculated as follows, namely:—

(a) where the employee has, during a continuous period of not less than twelve months immediately preceding the accident, been in the service of the employer who is liable to pay compensation, the monthly wages of the employee shall be one-twelfth of the total wages payable for that period or payment to him by the employer in the last twelve months of that period;

(b) where the whole of the continuous period of service immediately preceding the accident, was in the service of the employer who is liable to pay compensation, and the period is less than one month, the monthly wages of the employee shall be the average of the wages payable for the twelve months immediately preceding the accident, was being earned by the employee for the same work by the same employer, or, if there was no employee so employed on similar work in the same locality;

(c) in other cases including cases in which it is not possible to calculate the monthly wages under clause (b), the monthly wages shall be the wages payable for the last continuous period of service immediately preceding the accident, divided by the number of days for which the employer who is liable to pay compensation, divided by the number of days for which the employee was employed on similar work in the same locality;

Explanation.—For the purposes of this section, “a period of service” s which has not been interrupted by a period of absence from work exceeding

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

79. Review.—(1) Any half-monthly payment payable under this Chapter, either between the parties or under the order of a competent authority, may be reviewed by a competent authority, on the application either of the employer or of the employee accompanied by a medical practitioner that there has been a change in the condition of the employee, on the conditions as may be prescribed by the State Government, on application made to the competent authority.

(2) Any half-monthly payment may, on review under this section, subject to the order of the competent authority, be continued, increased, decreased or ended, or if the accident is permanent disablement, be converted to the lump sum to which the employee is entitled, which he has already received by way of half-monthly payments.

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

80. Commutation of half-monthly payments.—Any right to receive half-monthly payments shall be subject to an agreement between the parties or, if the parties cannot agree and the payment is made less than six months, on the application of either party to the competent authority, payment of a lump sum of such amount as may be agreed to by the parties or the competent authority, as the case may be.

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

81. Distribution of compensation.—(1) No payment of compensation in respect of an employee whose injury has resulted in death, and no payment of a lump sum as compensation under a legal disability, shall be made otherwise than by deposit with the competent authority. Any payment made directly by an employer shall be deemed to be a payment of compensation.

Provided that, in the case of a deceased employee, an employer may make a payment on account of compensation of an amount equal to three months' wages of such employee, or such amount as does not exceed the compensation payable to that dependant, to the competent authority from such compensation and repaid to the employer.

(2) Any other sum amounting to not less than five thousand rupees which may be deposited with the competent authority on behalf of the person entitled to compensation.

(3) The receipt of the competent authority shall be a sufficient discharge for the sum deposited with him.

(4) (a) On the deposit of any money under sub-section (1) as compensation for a deceased employee, the competent authority shall, if he thinks necessary, cause notice to be given on each dependant in such manner as he thinks fit, calling upon the dependant to claim such sum on such date as he may fix for determining the distribution of the compensation.

(b) If the competent authority is satisfied after any inquiry which he may make that no dependant exists, he shall repay the balance of the money to the employer.

(c) The competent authority shall, on an application by the employer, furnish a statement in detail all disbursements made.

(5) The compensation deposited in respect of a deceased employee shall, under sub-section (1), be apportioned by order by the competent authority among the deceased employee or any of them in such proportion as the competent authority, in the discretion of the competent authority, be allotted to any one dependant:

Provided that the competent authority shall not make any order under this section in favour of the dependants and shall record reasons in the order for the apportionment of the compensation among the dependants or any of them, as the case may be.

(6) Where any compensation deposited with the competent authority is payable to a person other than a woman or a person under legal disability, the competent authority may, if it thinks fit, pay the same to the person entitled thereto.

(7) Where any lump sum deposited with the competent authority is payable to a person other than a woman, or of such person during his disability, in such manner as the competent authority may think fit, where a half-monthly payment is payable to any person under a legal disability, the competent authority may, of his own motion or on an application made to him in this behalf, or during the disability to any dependant of the employee or to any other person, pay the same to the person entitled thereto, or to any other person whom he thinks fit to provide for the welfare of the employee.

(8) Where, on application made to him in this behalf or otherwise, the court is satisfied that, on account of neglect of children on the part of a parent or on account of any other circumstances of any dependant or for any other sufficient cause, an order

the distribution of any sum paid as compensation or as to the manner in which the dependant is to be invested, applied or otherwise dealt with, ought to be made, the court may make such orders for the variation of the former order as he thinks just in the case:

Provided that no such order prejudicial to any person shall be made unless the person has had an opportunity of showing cause as to why the order should not be made, or unless it is shown which it would involve the repayment by a dependant of any sum already paid

(9) Where the competent authority varies any order under sub-section (8) and no payment of compensation to any person has been obtained by fraud, impersonation or other means, any amount so paid to or on behalf of such person may be recovered under sub-section (10).

(10) The competent authority may recover as an arrear of land revenue any sum so paid under sub-section (9), and for such purpose the competent authority shall be deemed to be within the meaning of section 5 of the Revenue Recovery Act, 1890 (1 of 1890).

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

82. Notice and claim.—(1) No claim for compensation shall be entertained unless notice of the accident has been given in the manner hereinafter provided, the happening thereof and unless the claim is preferred before him within the accident or, in case of death, within two years from the date of death.

Provided that where the accident is the contracting of a disease in respect of which the provisions of sub-section (3) of section 74 are applicable, the accident shall be deemed to have occurred on the days during which the employee was continuously absent from work in consequence of the disease caused by the disease:

Provided further that in case of partial disablement due to the contracting of a disease, if the employee does not force the employee to absent himself from work, the period of two years shall be reckoned from the day the employee gives notice of the disablement to his employer:

Provided also that if an employee who, having been employed in an employment for a period specified under sub-section (3) of section 74 in respect of that employment, contracts and develops symptoms of an occupational disease peculiar to that employment, after the cessation of employment, the accident shall be deemed to have occurred on the day when the disease was first detected.

(2) The want of or any defect or irregularity, in a notice given under

to the entertainment of a claim—

(a) if the claim is preferred in respect of the death of an employee which occurred on the premises of the employer, or at any place where the employee was working under the control of the employer or of any person employed by the employer, or died on such premises or at such place, or on any premises belonging to the employer, or having left the vicinity of the premises or place where the accident occurred;

(b) if the employer or any one of several employers or any person in the management of any branch of the trade or business in which the injured employee had knowledge of the accident from any other source at or about the time of the accident;

Provided that the competent authority may entertain and decide any case notwithstanding that the notice has not been given, or the claim is not made as provided under sub-section (1), if he is satisfied that the failure to make a claim, as the case may be, was due to sufficient cause.

(3) Every such notice shall give the name and address of the person in whose employment the injury and the date on which the accident happened, and shall be served on one of several employers, or upon any person responsible to the employer for the management of the trade or business in which the injured employee was employed.

(4) The appropriate Government may require that any class of employers shall maintain, at their premises at which employees are employed, a notice-book in the form as may be prescribed by that Government, which shall be readily accessible to any injured employee employed on the premises and to any person acting bona fide on behalf of the employer.

(5) A notice under this section may be served by delivering it at, or by sending it by registered post addressed to, the residence or any office or place of business of the person in whose employment the injury occurred, where possible, electronically or, where a notice-book is maintained, by entering it in the notice-book.

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

83. Special provisions relating to accidents occurring outside Indian territory of this section shall, subject to the modifications specified in this section, be—

- (a) masters of ships or seamen; or
- (b) captain and other members of crew of aircraft;
- (c) persons recruited by companies registered in India and working

(d) persons sent for work abroad along with motor vehicles registered under the Motor Vehicles Act, 1988 (59 of 1988) as drivers, helpers, mechanics, cleaners or other employees, on the local agent of the owner of the motor vehicle;

(2) The notice of the accident and the claim for compensation by a person injured in an accident shall be given by the following persons, as if they were the employer—

(a) in case of accident where the person injured is a seaman, but not the master of the ship;

(b) in case of accident where the person injured is a member of the crew of an aircraft, on the captain of the aircraft;

(c) in case of persons recruited by companies registered in India, on the local agent of the company;

(d) in case of persons sent for work abroad along with motor vehicles registered under the Motor Vehicles Act, 1988 as drivers, helpers, mechanics, cleaners or other employees, on the local agent of the owner of the motor vehicle in which the accident occurred:

Provided that where the accident happened and the disablement commenced on board a ship or an aircraft, as the case may be, then, it shall not be necessary for any person to give any notice of the accident.

(3) The claim of compensation shall be made—

(a) in the case of the death of an employee referred to in sub-section (1), if the death has been received by the claimant;

(b) in the case where the ship or the aircraft as the case may be, has been lost with all hands, eighteen months of the date on which the ship or aircraft has been, so lost:

Provided that the competent authority may entertain any claim to compensation notwithstanding that the claim has not been preferred in due time as provided in sub-section (3) if it is satisfied that the failure so to prefer the claim was due to sufficient cause.

(4) Where an injured employee referred to in sub-section (1) is discharged from service in India or in any foreign country, then, any depositions taken by any Judge or any Consular Officer in the foreign country and transmitted by the person to the Central Government or any State Government shall, in any proceedings for compensation, be admissible in evidence—

(a) if the deposition is authenticated by the signature of the Judge or Consular Officer before whom it is made;

(b) if the defendant or the person accused, as the case may be, has been given an opportunity to cross-examine the witness; and

(c) if the deposition was made in the course of a criminal proceeding.

was made in the presence of the person accused,

and it shall not be necessary in any case to prove the signature or official stamp of the person who is alleged to have signed any such deposition and a certificate by such person that he had an opportunity of cross-examining the witness and that the deposition was made in the presence of the person accused shall, unless the contrary is shown, be conclusive evidence that he had that opportunity and that it was so made.

(5) No half-monthly payment shall be payable in respect of the period of absence from work if the ship is, under any law for the time being in force relating to merchant shipping, of maintenance of the injured master or seaman.

(6) Failure to give a notice or make a claim or commence proceedings within the time specified in this section shall not be a bar to the maintenance of proceedings under this Chapter in respect of an injury, if such proceedings under this Chapter are commenced within one month of the date on which the certificate of the State to that effect Government was furnished to the person concerned in the proceedings.

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

84. Medical examination.—(1) Where an employee has given notice of an accident to his employer, before the expiry of three days from the time at which service of notice is offered, the employer shall offer to have him examined free of charge by a medical practitioner, submit himself for such examination and any employee who is in receipt of a half-monthly payment under this Chapter shall submit himself for such examination from time to time:

Provided that an employee shall not be required to submit himself for examination by a medical practitioner at more than such frequent interval as may be prescribed by the Government.

(2) If an employee, on being required to do so by the employer under sub-section (1), or by a competent authority at any time, refuses to submit himself for examination or in any way obstructs the same, his right to compensation shall be suspended during the period of refusal or obstruction unless in the case of refusal, he was prevented by illness from submitting himself.

(3) If an employee, before the expiry of the period within which he is required to submit himself for medical examination, voluntarily leaves the service in which he was employed without having been so examined, his right to compensation shall be suspended until he returns and offers himself for such examination:

Provided that where such employee proves before the medical practitioner that he submitted himself for medical examination due to the circumstances beyond his control or that he failed to communicate such information in writing, the medical practitioner may, at his discretion, condone the delay and his right to compensation shall be revived as if no such default had been made.

(4) Where an employee, whose right to compensation has been suspended under section (3), dies without having submitted himself for medical examination under sub-sections, the competent authority may, if he thinks fit, direct the payment of compensation to the dependants of the deceased employee.

(5) Where under sub-section (2) or sub-section (3), a right to compensation shall be payable in respect of the period of suspension, and, if the suspension commences before the expiry of the waiting period referred to in clause (i) of sub-section 76, the waiting period shall be increased by the period during which the suspension was in force.

(6) Where an injured employee has refused to be attended by a medical practitioner who has been offered to him by the employer free of charge or having accepted the services of a medical practitioner, disregarded the instructions of such medical practitioner, then, if it is proved that the employee

thereafter been regularly attended by a medical practitioner or having been so attended, but that he has failed to follow his instructions and that such refusal, disregard or failure to follow instructions, in the circumstances of the case and that the injury has been aggravated thereby, the period of disablement shall be deemed to be of the same nature and duration as they would have been if the employee had been regularly attended by a medical practitioner who had followed, and compensation, if any, shall be payable accordingly.

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

85. Contracting.—(1) Where any employer in the course of or for the purposes of his business contracts with a contractor for the execution by or under the contractor of any work which is ordinarily part of the trade or business of the employer, the employer shall be liable to pay to any employee employed in the execution of the work any compensation, which he would have to pay if that employee had been immediately employed by him; and that the amount of such compensation shall be calculated with reference to the wages of the employee under the employment in which he was employed.

(2) Where the employer is liable to pay compensation under this section to an employee who has been indemnified by the contractor, or any other person from whom the employee has recovered such compensation and where a contractor who is himself an employer is liable to pay compensation to an employee, he shall be entitled to be indemnified by the employer in relation of a contractor from whom the employee could have recovered such compensation; and questions as to the right to and the amount of any such indemnity shall, in the absence of agreement, be decided by the competent authority.

(3) Nothing in this section shall be construed as preventing an employer from recovering from a contractor referred to in sub-section (2) from the contractor instead of the employer.

(4) The provisions of this section shall not apply in any case where the work is done wholly or

than on, in or about the premises on which the employer has undertaken or may be, to execute the work or which are otherwise under his control or ma

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

86. Remedies of employer against stranger.—Where an employee has recovered respect of any injury caused under circumstances creating a legal liability person by whom the compensation was paid to pay damages in respect thereof compensation was paid and any person who has been called on to pay an indemnity be entitled to be indemnified by the person so liable to pay damages as aforesaid.

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

87. Insolvency of employer.—(1) Where any employer has entered into a contract in respect of any liability under this Chapter to any employee, then, in the event of the employer becoming insolvent or making a composition or scheme of arrangement with his creditors, in the event of the company having commenced to be wound up, the liability shall, notwithstanding any transfer of the liability against the insurers as respects that liability shall, notwithstanding any transfer of the liability in force relating to insolvency or the winding up of companies, be transferred to the insurers, and upon any such transfer the insurers shall have the same rights and remedies as if they were the employer, so, however, that the insurers shall not be liable to the employee than they would have been under the employer.

(2) If the liability of the insurers to the employee is less than the employee, the burden of proof shall lie on the employee for the balance in liquidation.

(3) Where in any case such as is referred to in sub-section (1), the contract between the employer and the insured persons or insurers is void or voidable by reason of non-compliance on the part of the employer with the conditions of the contract (other than a stipulation for the payment of premium), the provisions of section shall apply as if the contract were not void or voidable, and the provisions of sections 6A to 7 of the Insolvency Act, 1986 shall apply to the company as if the insolvency proceedings or liquidation had commenced at the time when the amount was paid to the employee.

Provided that the provisions of this sub-section shall not apply in an event of an accident which causes the death of the insured, if the insured or his legal representative, as the case may be, fails to give notice to the insurers of the happening of the accident and of any circumstances leading to the death of the insured, as soon as it is reasonably practicable after he becomes aware of the institution of the insolvency or

(4) There shall be deemed to be included among the debts which under the Code, 2016 (31 of 2016) or under the provisions of the Companies Act, 2013, in the distribution of the assets of an insolvent or in the distribution of the assets to be paid in priority to all other debts, the amount due in respect of any debt due before the date of the order of adjudication of the insolvent or the date of winding up, as the case may be, and the provisions of that Code and Act shall have effect.

(5) Where the compensation is a half-monthly payment, the amount due in respect of such payment for the purposes of this section, be taken to be the amount of the lump sum for which the debt could, if redeemable, be redeemed if applications were made for that purpose to the certificate of the competent authority as to the amount of such sum shall be taken to be the amount of such sum.

(6) The provisions of sub-section (4) shall apply in the case of any debt due to or by the company entitled to prove under sub-section (3), but otherwise those provisions shall not apply. If the company or the company being wound up has entered into such a contract with an insurer, the provisions of sub-section (1).

(7) The provisions of this section shall not apply where a company is being wound up for the purposes of reconstruction or of amalgamation with another company.

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

88. Power to required from employers statements regarding fatal accidents. competent authority receives information from any source that an employee accident arising out of and in the course of his employment, he may send b possible, electronically a notice to the employee's employer requiring him the service of the notice, a statement, in such form as may be prescribed the circumstances attending the death of the employee, and indicating whet employer, he is or is not liable to deposit compensation on account of the shall also be sent by the competent authority in the same manner to the de ascertained by the competent authority.

(2) If the employer is of the opinion that he is liable to deposit com within thirty days of the service of the notice.

(3) If the employer is of the opinion that he is not liable to deposit statement indicate the grounds on which he disclaims liability.

(4) Where the employer has so disclaimed liability, the competent auth may think fit, may inform any of the dependants of the deceased employee, to prefer a claim for compensation, and may give them such other further i

(5) Where in the opinion of the competent authority, a dependant of th position to engage an advocate to file a claim for compensation, the compe advocate to such dependant, from the panel of advocates maintained by the

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

89. Registration of agreements.— (1) Where the amount of any lump sum payable has been settled by agreement, whether by way of redemption of a half-monthly payment or otherwise, where any compensation has been so settled as being payable to a woman, or on account of disability, a memorandum thereof shall be sent by the employer to the competent authority, being satisfied as to its genuineness, record the memorandum in a register in such manner as may be prescribed by the appropriate Government:

Provided that—

(a) no such memorandum shall be recorded before seven days after the receipt of notice from the competent authority of notice to the parties concerned;

(b) the competent authority may at any time rectify the register;

(c) where it appears to the competent authority that an agreement has been entered into, whether by way of redemption of a half-monthly payment or otherwise, or the amount of compensation payable, to a woman or a person under a legal disability, is not registered by reason of the inadequacy of the sum or amount, or by reason of the agreement having been obtained by fraud or undue influence or other improper means, the competent authority may order to record the memorandum of the agreement and may make such order including the sum already paid under the agreement, as the competent authority thinks fit.

(2) An agreement for the payment of compensation which has been registered under this section shall be enforceable under this Code notwithstanding anything contained in any law in force prior to the 9 of 1872, or in any other law for the time being in force.

(3) Where a memorandum of any agreement, the registration of which is required by this section, is not sent to the competent authority as required by this section, the employer shall be liable to pay the amount of compensation which he is liable to pay under the provisions of this Code notwithstanding anything contained in the proviso to sub-section (1) of section 76, shall, if the competent authority otherwise directs, be entitled to deduct more than half of any amount paid under the agreement or otherwise.

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

90. Reference to competent authority.—(1) If any question arises in any pr Chapter as to the liability of any person to pay compensation (including a

injured is or is not an employee) or as to the amount or duration of compensation (as to the nature or extent of disablement), the question shall, in default of competent authority.

(2) No Civil Court shall have jurisdiction to settle, decide or deal with any question under this Chapter required to be settled, decided or dealt with by a competent authority. Liability incurred under this Chapter.

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

91. Appointment of competent authority.—(1) The State Government may, by notification, appoint any person who is or has been a member of a State Judicial Service for a period of not less than five years or is or has been for not less than five years an advocate or is or has been for not less than five years having educational qualifications and experience in personnel management, labour development, industrial relations and legal affairs or such other experience as may be prescribed by the appropriate Government to be a competent authority for the purpose of this section for such area as may be specified in the notification.

(2) Where more than one competent authority has been appointed for any may, by general or special order, regulate the distribution of business am

(3) Any competent authority may, for the purpose of deciding any matter under this Chapter, choose one or more persons possessing special knowledge of the matter under inquiry to assist him in holding the inquiry.

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

92. Venue of proceedings and transfer.— (1) Where any matter under this Chapter or before a competent authority, the same shall, subject to the provisions prescribed in this behalf by the State Government, be done by or before the authority in which—

- (a) the accident took place which resulted in the injury; or
- (b) the employee or in case of his death, the dependant claiming to reside; or
- (c) the employer has his registered office:

Provided that no matter shall be processed before or by a competent authority having jurisdiction over the area in which the accident took place electronically or otherwise in the manner prescribed by the Central Government having jurisdiction over the area and the State Government concerned:

Provided further that, where the employee, being the master of a ship or a member of the crew of an aircraft or an employee in a motor vehicle or a company outside India, any such matter may be done by or before a competent authority, the owner or agent of the ship, aircraft or motor vehicle resides or carries on business of the company is situate, as the case may be.

(2) If a competent authority, other than the competent authority with jurisdiction deposited under section 81, proceeds with a matter under this Chapter, the disposal of the matter call for transfer of any records or moneys remaining in his hands, such a request, he shall comply with the same.

(3) If a competent authority is satisfied that any matter arising out of the proceedings him can be more conveniently dealt with by any other competent authority, he may, not, he may, subject to rules made under this Code relating to this Chapter, transfer the matter to such other competent authority either for report or for disposal. He shall forthwith transmit to such other competent authority all documents relevant to the matter and, where the matter is transferred for disposal, shall also transmit in his hands the Central Government any money remaining in his hands or invested by him in connection to the proceedings:

Provided that the competent authority shall not, where any party to the proceedings is him, make any order of transfer relating to the distribution among dependants of the deceased such party an opportunity of being heard.

(4) The competent authority to whom any matter is so transferred shall, subject to the Code relating to this Chapter, inquire therein to and, if the matter was transferred to him thereon or, if the matter was transferred for disposal, continue the proceedings commenced before him.

(5) On receipt of a report from a competent authority to whom any matter is referred under sub-section (3), the competent authority by whom it was referred shall act thereon in conformity with such report.

(6) The State Government may transfer any matter from any competent authority to any other competent authority appointed by it.

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

93. Form of application.—(1) Where an accident occurs in respect of which compensation under this Chapter arises, a claim for such compensation may, this Chapter, be made before the competent authority.

(2) Subject to the provisions of sub-section (1), no application for t competent authority, other than an application by a dependant or joint app compensation, shall be made unless and until some question has arisen betw therewith which they have been unable to settle by agreement.

(3) An application to a competent authority for claim under sub-section sub-section (2) may be made electronically or otherwise in such form and i such fee, if any, as may be prescribed by the Central Government.

(4) The time-limit for the disposal of applications under this section proceedings under this section to be imposed by the competent authority sh by the State Government.

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

94. Power of competent authority to require further deposit in cases of fatal accident.—If any sum has been deposited by an employer as compensation payable in respect of an injury which has resulted in death, and in the opinion of the competent authority the competent authority may, by notice in writing stating his reasons, call upon the employer why he should not make a further deposit within such time as may be stated in the notice.

(2) If the employer fails to show cause to the satisfaction of the competent authority, the authority may make an award determining the total amount payable, and require the employer to pay the deficiency.

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

95. Powers and procedure of competent authority.—The competent authority shall exercise the powers of a Civil Court under the Code of Civil Procedure, 1908 (5 of 1908) in relation to the taking of evidence on oath (which such competent authority is hereby empowered to implead and to hold attendance of witnesses and compelling the production of documents and material).

competent authority shall be deemed to be a Civil Court for all the purposes of sub-section (1) of section XXVI of the Code of Criminal Procedure, 1973 (2 of 1974).

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

96. Appearance of parties.— Any appearance, application or act required to a person before or to a competent authority (other than an appearance of a person for the purpose of his examination as a witness) may be made or done on behalf of a practitioner or by an official of an Insurance Company or a registered Trade Facilitator appointed under sub-section (1) of section 122 or by any other person authorised by the Government in this behalf, authorised in writing by such person, or, with the authority, by any other person so authorised.

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

97. Method of recording evidence.—The competent authority shall make a brief substance of the evidence of every witness as the examination of the witness. The memorandum shall be authenticated under the hand of the competent authority prescribed by the State Government and shall form part of the record:

Provided that, if the competent authority is prevented from making such memorandum, the reason of his inability to do so and shall cause such memorandum to be dictated and shall sign the same, and such memorandum shall form part of

Provided further that the evidence of any medical witness shall be taken for word.

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

98. Power to submit cases.— A competent authority may, if he thinks fit, s
for the decision of the High Court and, if he does so, shall decide the qu
decision.

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

99. Appeal against order of competent authority.— (1) An appeal shall lie against the following orders of a competent authority under this Chapter, namely:—

(a) an order awarding as compensation a lump sum whether by way of payment or otherwise or disallowing a claim in full or in part for a lump sum;

(b) an order awarding interest or damages under section 77;

(c) an order refusing to allow redemption of a half-monthly payment;

(d) an order providing for the distribution of compensation among the employees, or disallowing any claim of a person alleging himself to be an employee;

(e) an order allowing or disallowing any claim for the amount of an award under sub-section (2) of section 85; or

(f) an order refusing to register a memorandum of agreement or registration or the registration of the same subject to conditions:

Provided that no appeal shall lie against any order unless a substantial question of law is involved in the appeal, and in the case of an order other than an order referred to in sub-section (1) of section 77, the dispute in the appeal is not less than ten thousand rupees or such higher amount as may, by notification, specify:

Provided further that no appeal shall lie in any case in which the party has accepted the decision of the competent authority, or in which the order of the competent authority is an agreement arrived at by the parties:

Provided also that no appeal by an employer under clause (a) shall lie unless it is accompanied by a certificate by the competent authority to the effect that the appeal is in the interest of him the amount payable under the order appealed against.

(2) The period of limitation for an appeal under this section shall be six months from the date of the order.

(3) The provisions of section 5 of the Limitation Act, 1963 (36 of 1963) shall apply to an appeal under this section.

CHAPTER VIII SOCIAL SECURITY AND CESS IN RESPECT OF BUILDING AND OTHER CONSTRUCTION WORKERS

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.

Predecessor law

BOCW Welfare Cess Act, 1996

Unorganised Workers' Social Security Act, 2008

Transition control

Classify the event date, accrued right, saved Rule/ notification and pending proceeding before moving to the Code.

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

Regional Director, ESI Corporation v. Ramanuja Match Industries

Organo Chemical Industries v. Union of India

Jeewanlal (1929) Ltd. v. Appellate Authority

Principle and present-use caution

Social-security legislation is beneficial, but coverage and contribution liability still turn on statutory definitions and evidence.

Social-security defaults may attract compensatory and deterrent consequences; separate principal contribution, interest, damages and prosecution.

Gratuity is a statutory terminal benefit; eligibility and forfeiture require strict application of the governing text.

Decision

Municipal Corporation of
Delhi v. Female Workers

Principle and present-use caution

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.

Practical transaction application

Use the chapter in hiring, payroll migration, contractor onboarding, M&A diligence, business transfer, employee exits, death/injury claims, gratuity, maternity, gig/platform arrangements and benefit-fund reconciliations. Test coverage and contribution periods at employee and establishment level.

Authority, consent and execution controls

Assign responsibility among the employer, principal employer, payroll owner, authorised officer, nominee/claimant, social-security organisation and competent authority. Board approval or employee consent does not replace statutory registration, contribution, nomination, deposit or claim procedure.

Stamp duty and registration alerts

Contribution records and statutory returns ordinarily do not require registration, but nominations, settlements, assignments, security documents and business-transfer instruments may have separate State stamp or registration implications. Preserve the distinction between benefit filing and instrument validity.

Evidence and document-retention checklist

Retain the operative law/rule version, classification note, approvals, signed instruments, statutory forms, portal acknowledgements, registers, calculations, bank proof, correspondence, inspection records, service proof, decision and

appeal file. Apply the longer of the statutory retention rule, litigation hold, tax/audit need and contractual requirement; restrict access to personal and sensitive data.

Performance, delivery and payment controls

Reconcile employee master, wage base, contribution file, challan, bank debit, return, nomination and benefit claim. For exits, deaths, injuries and transfers, create an event-date checklist with owner, statutory clock, documentary dependency and payment evidence.

Breach, loss, mitigation and remedy framework

On detecting a breach, stop continuing exposure, preserve evidence, quantify employee and government dues, identify affected persons, make lawful corrective payment/filing, notify the authorised decision-maker, assess self-disclosure or compounding where available, and reserve contractual recovery against responsible vendors without delaying statutory remediation.

Limitation and forum controls

Use the designated social-security authority, competent authority, tribunal or appellate forum. Track assessment, determination, recovery, benefit rejection and appeal dates independently; a contractual forum clause cannot defeat the statutory remedy.

Arbitration and mediation interface

Mediation may narrow factual or computation disputes but cannot waive mandatory contributions, statutory benefit eligibility, recovery powers or offences. Any settlement must identify what remains subject to authority approval or statutory adjudication.

Company, partnership, GST and tax overlays

For a company, align board/delegation and officer-in-default controls; for an LLP or partnership, identify the designated partner/partner and authorised employer representative. Labour dues can affect transaction price, indemnities, director/partner exposure and insolvency claims. Salary/TDS, perquisite, contractor TDS, GST on outsourced services and accounting provisions must be reconciled without treating tax treatment as proof of labour-law classification.

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.

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