

SGC SERVICES PVT.LTD.

UPDATES ON LABOUR LAW – DECEMBER' 2017

S.No.	Statute (Act)	Type of Update.	Summary	Notification/Circular / Amendment Date
1.	PF Act	Introduction of Direct UAN allotment to any citizen at unified portal	EPFO has launched an open functionality by providing unified Portal through which any citizen can generate his/her UAN based on Aadhar only by entering the Aadhar number and the person will get the OTP on the registered mobile number with Aadhar card. Below is the link to generate Online Aadhaar Verified UAN number as per the Annexure 1:- https://unifiedportal-mem.epfindia.gov.in/memberinterface/no-auth/citizenRegistration/viewRegistraton	21 st November'2017
2.	PF Act	Introduction of online request functionality to EPF subscribers for correction of Name, DOB and Gender	EPFO has provided an online facility for correction in the Member record w.r.t Name/Date of Birth and Gender as per Aadhar records. Earlier for all these correction employee and employer has to fill up Joint declaration manually as per Annexure 2:-	21 st November'2017.
3.	Minimum Wages Act,1948	Kerala Consumer Price Index revised	The notification of Kerala Consumer Price Index numbers revised under the Minimum wages Act, 1948 for the month of October'17 as per the Annexure 3:-	16 th December'2017





4.	Employee Compensation Act	Amendment in Employee compensation Act	Central government further amend the workmen compensation under section 35 as per the Annexure 4:-	28 th November'2017
5.	Shops and Establishment Act	Commencement Date of Maharashtra Shops and Establishment Act 2017 Announced	Long awaited notification on Commencement Date of Maharashtra Shops and Establishment Act 2017 has been out vide GOM Notification dated 19.12.2017 as per the Annexure 5:-	19 th December'2017
6.	CLRA Act	Contract Labour (Regulation and Abolition) Central (Second Amendment) Rules, 2017.	Central Government hereby amend the Contract Labour Central Rules,1971 making mandatory for Employers and Contractors to file Annual Return on Shram Suvidha Portal on or before 1st February as per the Annexure 6:-	29 th December'2017
7.	Professional Tax Act	Deduction of Professional Tax from Insurance agents	The notification related to amendment in Section 4 B of Professional Tax in Maharashtra as per which Insurer are liable to deduct and pay the professional Tax from the payments made to the Insurance agents, as per the Annexure 7: -	2 nd January'2018.



Mail: rg.ndc@epfindia.gov.in

GREETE (011) 28052495 FREETEAX (011) 28052538

Date: 21 NOV 2017



कर्मचारी अविषय निधि संगठन कमियोरी आविष्य विशेष संगठन EMPLOYEES' PROVIDENT FUND ORGANISATION (श्रम एवं रोजगार मंत्रालय, आरत सरकार) (आंशांडाकरण Labours Employators, Govt. or India) राष्ट्रीय ब्राटी केंद्र (National Data Centre पारती चींगत ई वी एक जी. वीमार्तवेचा, घ्वाट नं. 23. तंगवर-२3. ग्राच्या, मही दिवशी - 1100 1¹⁵ Floor, Bhavishya Mish Bhawan, Pol En 23. Sector 33, Dwaria, New Dethi-110075 wew, opticula gov. in,eeee. uploada and



NO. NDC 2017 | UAN | PAR | 2789

To,

All Additional Central PF Commissioners (In-charge of the Zone) All Regional PF Commissioners (In-charge of the Region)

Sub: Introduction of Direct UAN allotment to any citizen at Unified Portal - regarding.

Sir.

As you are aware that UAN is mandatory for filing the member contribution. Currently UAN can be generated by Employer only and the same to be generated before ECR filling of that member. Establishments with large number of new joiners every month, are facing problem in generation of UAN due to mismatch of input data with Aadhaar.

Keeping in view the difficulties faced by employers an open functionality is being provided at Unified Portal through which any citizen (prospective employee) can generate his/her UAN on the basis of Aadhaar. Employee will get OTP on Aadhaar linked mobile and after verification of input data, system will fetch the basic details like Name, DOB, Gender and Father's/Husband's Name etc from UIDAI and the same shall be shown on screen. On the basis of input/fetched details UAN will be generated.

Now, the citizen on going for an employment can submit generated UAN to the employer so that the same UAN will be linked to the member ID allotted to member in that establishment. It will be a great help to employer as well as employees to avail and hassle free service from EPFO.

Offices are requested to widely publicise this utility so that more and more citizens can take advantage of the same.

Yours faithfully,

Et & Arrown (K. V. Sarveswaran) Additional CPFC-(HQ)

Encl:- Process Flow for UAN Allotment to citizen

PROCESS FLOW - DIRECT UAN ALLOTMENT

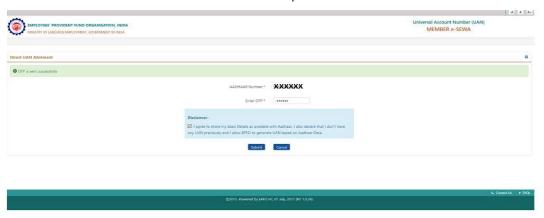
Step 1: On login screen of the Member Portal (https://unifiedportal-mem.epfindia.gov.in/memberinterface/), click on the link "UAN Allotment"



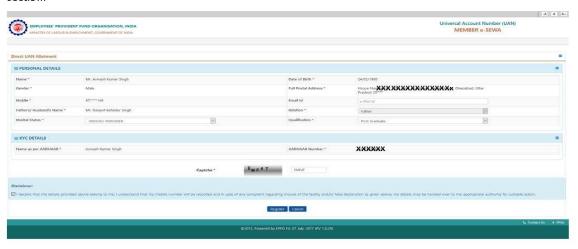
Step 2: In the screen opened now, the user has to enter his/ her Aadhaar Number and click button "Generate OTP". On clicking of the same OTP will be sent to his/ her registered mobile number.



Step 3: On entering the OTP and accepting the Disclaimer provided therein by clicking on the box, the Submit Button will be enabled. Now click the "Submit" button to proceed further.



Step 4: The screen displaying the Basic Details available against the Aadhaar entered by the user will be opened. The user can verify his/ her details and enter the requisite data in the mandatory fields provided in the screen. The user can then click the Register button after entering the captcha and selecting the box in the disclaimer section.



Step 5: On clicking the "Register" button the UAN will be allotted and will be displayed as the message to the user.



दूरभाष/रहः :{011) 26197023 ई-मेल/ह-ман: <u>acc hu ho®apfindia gpy in</u>केक्स/FAX.(012) 26100166





कर्मचारीभविष्य निधि संगठन EMPLOYEES' PROVIDENT FUND ORGANISATION
(अस एवं रोकगारमैत्रात्म्य, भारत संस्कार)
(MINISTRY OF LABOUR & EMPLOYMENT, GOVT, OF INDIA)

innivibling OF LABOUR & EMPLOYMENT, GOVT. OF INDIA) राष्ट्रीयहाटा केंद्र /NATIONAL DATA CENTER पहली मंज़िल, ईकॉम्प्लेस्स औ, एक पी, एलंट न23, सेक्टर23-, इरका, नई दिल्ली 110075 – 1⁴⁷ Floor, Bhavishya Nidhi Bhawan, Plot No.23, Sector-23, Dwarke, New Delhi-1,10075 www.epfindia.gov.in, www.epfindia.nic.in

No. NDC/2017/UAN/Pt 2741

Dated: 21.11.2017

All Additional Central PF Commissioners (In-charge of the Zone) All Regional PF Commissioners (In-charge of the Region)

Introduction of online request functionality to EPF Subscribers for correction in Name, DOB Sub: and Gender - regarding.

Madam/SIr,

Many references are being received that members are facing problem in seeding Aadhaar with UAN due to mismatch in Name, DOB or Gender in UAN data and UIDAI data.

Currently, if employee wants to correct his/her basic details against UAN, employee and employer are required to submit a joint request to the concerned EPFO field office for correction of above mentioned basic details of employee. In order to reduce the paper work and time delay, a functionality has been developed where member can give online request to his/her employer at Member Interface in the Unified Portal for correction in basic details. While accepting request from member, system will compare the requested changes with similar fields received from UIDAI (AADHAAR). After successful verification, this request will be automatically transferred to employer's login for online transmission to EPFO field office. In turn, after getting online request from member and employer, EPFO field office will process the requested corrections.

A dashboard shall be provided to the Field Offices to monitor such requests.

Process flow for the same is enclosed herewith.

Yours faithfully,

(K. V. Sarveswaran) Additional CPFC-(HQ) (IS)

Copy to:-

1) PS to CPFC for information.
2) RPFC NDC: With a request to upload in the EPFO website
3) RPFC (Helpdesk) to brief the helpdesk personnel on the above

Employee's Provident Fund Organisation

Process flow for Online Request for Correction in Name, Date of Birth and Gender

It has been seen that many EPF members are facing problem in seeding Aadhaar with their UAN as there is mismatch in Name, DOB or Gender between Aadhaar data and UAN data. Presently member and employer are required to give joint request to concerned EPFO field office for correction in basic details. Now this request can be given online by member and in turn employer can online forward the request to concerned EPFO office.

Step by step process flow for this functionality is given below:

Step 1: Member will login through his UAN/Password on Member Interface of Unified Portal https://unifiedportal-mem.epfindia.gov.in/memberinterface/



Step 2: Click on "Manage>Modify Basic Details".



Page 1 of 6

Step 3: Please provide the correct details as per Aadhaar (System will verify the details entered with UIDAI- Aadhaar Data)



Step 4: On clicking "Update Details" on previous screen, request will be submitted to employer for further approval. Before submission by employer, employee can withdraw the request by pressing "Delete Request"



Step 5: Employer will login to Employer Interface of Unified Portal

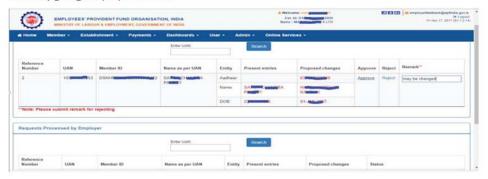
https://unifiedportal-emp.epfindia.gov.in/epfo/



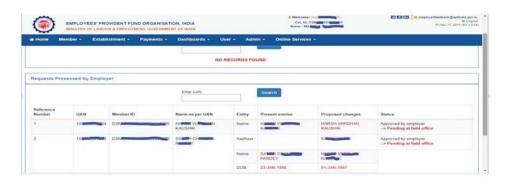
Step 6: Employer can view the change requests submitted by employees by clicking on "Member>Details Change Request"



Step 7: Employer can view the online requests received from employees and can thus take appropriate action by giving the proper remark.



Step 8: After approval of request, employer can see the latest status of request.



Step 9: After approval of request by employer, request will appear as a task in login of Dealing Hand, of concerned EPFO office, in the Field Office Interface of Unified Portal.



Step 10: Dealing Hand can login and view the online change requests by clicking "Member>Details Change Request"



 $Step~{\bf 11}: After~{\bf due}~verification~{\bf Dealing~Hand~can~submit~his/her~recommendations~to~Section~Supervisor.}$



The Dealing Assistant can put the case either for Approval or Rejection by selecting the appropriate radio button i.e. Recommended for Approval or Recommended for Rejection with proper remarks.

In the same manner Section Supervisor can submit his/her recommendations to APFC/RPFC.

Step 12: Finally APFC/RPFC can Approve/Reject the case.



Annexure3:-



Department of Economics & Statistics

No.P3.Pdl.1/2017/DES

Thiruvananthapuram ,16/12/2017

Consumer Price Index Numbers for Agricultural Labourers and Industrial Workers for the month of October 2017

 $\label{lem:condition} Vide G.O.(MS) \ No.103/2013/LBR. \ dated \ 31-8-2013 \ of \ Labour \ and \ Skills \ (E) \ Department \ , \ Government \ of \ Kerala \ and \ the \ G.O.(MS) \ No. \ 34/2015/LBR. \ dated \ 26-03-2015 \ published \ in \ the \ Kerala \ Gazette \ extra \ ordinary \ No.19 \ (Vol.IV) \ dated \ 12-05-2015.$

SIno	Centre	Linking							
		Factor *	Base : 201	1-12 =100	Base : 1998-99 =100				
			September 2017	October 2017	September 2017	October 2017			
1	Thiruvananthapuram	2.11	151	152	319	321			
2	Kollam	2.09	149	149	311	311			
3	Punalur	2.10	148	150	311	315			
4	Pathanamthitta	2.03	161	159	327	323			
5	Alappuzha	2.05	155	156	318	320			
6	Kottayam	2.08	156	156	324	324			
7	Mundakayam	2.17	148	149	321	323			
8	Idukki	1.97	151	151	297	297			
9	Ernakulam	2.03	150	150	304	304			
10	Chalakkuddy	2.00	156	155	312	310			
11	Thrissur	1.87	152	152	284	284			
12	Palakkad	2.09	145	145	303	303			
13	Malappuram	2.00	150	150	300	300			
14	Kozhikode	2.02	154	155	311	313			
15	Wayanad	1.93	152	153	293	295			
16	Kannur	2.02	160	160	323	323			
17	Kasargod	2.05	157	157	322	322			

^{*} Linking factors approved in G.O (MS) No .34/2015/LBR. dated 26-03-2015 have been used with effect from April 2015. Base in old series is 1998-99 = 100 for all centres.

The Consumer Price Index (Cost of Living Index) Numbers applicable to employees in employment under the Minimum Wages Act (Central Act XI of 1948) for the month of October 2017 as ascertained by the Director General of Economics & Statistics under clause (C) of Section 2 of the Act.

Department of Economics & Statistics Thiruvananthapuram , Dated 16/12/2017 Sd/-V.Ramachandran (Director General)

WebSite: www.ecostat.kerala.gov.in Email: ecostatprice@gmail.com रजिस्ट्री सं० डी० एल०-33004/99

REGD. NO. D. L.-33004/99



EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

TART II—Section 5—300-section

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

सं. 964]	नई दिल्ली, मंगलवार, नवम्बर 28, 2017/अग्रहायण 7, 1939
No. 964]	NEW DELHI, TUESDAY, NOVEMBER 28, 2017/AGRAHAYANA 7, 1939

श्रम और रोजगार मंत्रालय

अधिसूचना

नई दिल्ली, 28 नवम्बर, 2017

सा.का.नि. 1486(अ).—केंद्रीय सरकार, कर्मचारी अधिनियम, 1923 की धारा 35 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए कर्मकार प्रतिकर (धन का अंतरण) नियम, 1935 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :—

- 1. (1) इन नियमों का संक्षिप्त नाम कर्मकार प्रतिकर (धन का अंतरण) संशोधन नियम, 2017 है।
 - (2) ये राजपत्र में उनके प्रकाशन की तारीख को प्रवृत्त होंगे।
- संपूर्ण कर्मकार प्रतिकर (धन का अंतरण) नियम, 1935 में 'कर्मकार' शब्द जहां कहीं वह आता है, के स्थान पर 'कर्मचारी' शब्द रखा जाएगा और ऐसे अन्य पारिणामिक संशोधन, जो व्याकरण के नियमों द्वारा अपेक्षित हो, भी किए जाएंगे।
- संपूर्ण मूल नियमों में 'कर्मकार' शब्द जहां कहीं वह आता है, के स्थान पर 'कर्मचारी' शब्द रखा जाएगा और ऐसे अन्य पारिणामिक संशोधन, जो व्याकरण के नियमों द्वारा अपेक्षित हो, भी किए जाएंगे।

[फा. सं. एस-36025/01/2011-एसएस-I]

मनीष कुमार गुप्ता, संयुक्त सचिव

पाद टिप्पण: मूल नियम भारत सरकार, उद्योग और श्रम मंत्रालय की अधिसूचना सं. एल.-3033 तारीख 13 मार्च, 1935 द्वारा अधिसूचित किए गए थे और उनका अंतिम संशोधन सा.का.नि. सं. 400, तारीख 20 जून, 1991 द्वारा किया गया था।

MINISTRY OF LABOUR AND EMPLOYMENT NOTIFICATION

New Delhi, the 28th November, 2017

G.S.R. 1466(E).—In exercise of the powers conferred under Section 35 of the Employee's Compensation Act, 1923, the Central Government hereby makes the following rules further to amend the Workmen's Compensation (Transfer of Money) Rules, 1935, namely:-

- These rules may be called the Workmen's Compensation (Transfer of Money) Amendment Rules, 2017.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- In the Workmen's Compensation (Transfer of Money) Rules, 1935 (hereinafter referred to as principal rules), in rule 1, for the word "Workmen's", the word "Employee's" shall be substituted;
- 3. Throughout the principal rules for the words "workman" and "workmen", wherever they occur, the words "employee" and "employees" shall respectively be substituted, and such other consequential amendments as the rules of grammar may require, shall also be made.

[F. No. S-36025/01/2011-SS-I]

MANISH KUMAR GUPTA, Jt. Secy.

Footnote: The principal rules were notified vide Government of India, Department of Industries and Labour, notification No. L-3033, dated the 13th March, 1935 and was last amended vide number G.S.R. 400, dated the 20th June, 1991.

अधिसूचना

नई दिल्ली, 28 नवम्बर, 2017

सा.का.नि. 1467(ब).—केंद्रीय सरकार, कर्मचारी प्रतिकर अधिनियम, 1923 की धारा 21 की उपधारा (1) के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए कर्मकार प्रतिकर (कार्यवाही स्थल) नियम, 1996 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात:—

- 1. (1) इन नियमों का संक्षिप्त नाम कर्मकार प्रतिकर (कार्यवाही स्थल) संशोधन नियम, 2017 है।
 - (2) ये राजपत्र में उनके प्रकाशन की तारीख को प्रवृत्त होंगे।
- संपूर्ण कर्मकार प्रतिकर (कार्यवाही स्थल) नियम, 1996 में 'कर्मकार' शब्द जहां कहीं वह आता है, के स्थान पर 'कर्मचारी' शब्द रखा जाएगा और ऐसे अन्य पारिणामिक संशोधन, जो व्याकरण के नियमों द्वारा अपेक्षित हों, भी किए जाएंगे!
- संपूर्ण मूल नियमों में 'कर्मकार' शब्द जहां कहीं वह आता है, के स्थान पर 'कर्मचारी' शब्द रखा जाएगा और ऐसे अन्य पारिणामिक संशोधन, जो व्याकरण के नियमों द्वारा अपेक्षित हों, भी किए जाएंगे।

[फा. सं. एस-36025/01/2011-एसएस-I]

मनीष कुमार गुप्ता, संयुक्त सचित्र

पाद टिप्पण : मूल नियम भारत सरकार, श्रम मंत्रालय की अधिसूचना सं. सा.का.नि. 451, तारीख 25 सितंबर, 1996 द्वारा प्रकाशित किए गए थे ।

NOTIFICATION

New Delhi, the 28th November, 2017

G.S.R. 1467(E).—In exercise of the powers conferred under sub-section (1) of section 21 of the Employee's Compensation Act, 1923, the Central Government hereby makes the following rules further to amend the Workmen's Compensation (Venue of Proceedings) Rules, 1996, namely:-

- 1 (1) These rules may be called the Workmen's Compensation (Venue of Proceedings) Amendment Rules, 2017.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- In the Workmen's Compensation (Venue of Proceedings) Rules, 1996 (hereinafter referred to as principal rules), in rule 1, for the word "Workmen's" the word "Employee's" shall be substituted;
- 3. Throughout the principal rules for the words 'workman" and "workmen", wherever they occur, the words "employees" and "employees" shall respectively be substituted, and such other consequential amendments as the rules of grammar may require, shall also be made.

[F. No. S-36025/01/2011-SS-I]

MANISH KUMAR GUPTA, Jt. Secy.

Footnote: The principal rules were notified vide Government of India, Ministry of Labour notification *vide* number G.S.R. 451, dated the 25th September, 1996.

RAKESH SUKUL Digitally signed by RAKESH SUKUL Date 2017.11.29 20:21:17

Annexure5:-

2

महाराष्ट्र शासन राजपत्र असाधारण भाग एक-ल, डिसेंबर १९, २०१७/अग्रहायण २८, शके १९३९

INDUSTRIES, ENERGY AND LABOUR DEPARTMENT

Hutatma Rajguru Chowk, Madam Kama Road, Mantralaya, Mumbai 400 032, dated the 19th December 2017

NOTIFICATION

Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017.

No. MSA.07/2016/CR-218/Lab-10.— in exercise of the powers conferred by sub-section (4) of section 1 of the Maharashtra Shops and Establishments (Regulation of Employment and Conditions of Service) Act, 2017 (Mah. LXI of 2017) the Government of Maharashtra, hereby appoints the 19th December 2017 to be the date on which the provisions of the said Act shall come into force.

By order and in the name of the Governor of Maharashtra,

RAJESH KUMAR, Principal Secretary to Government.

ON BEHALF OF GOVERNMENT PRINTING, STATIONERY AND PUBLICATION, PRINTED AND PUBLISHED BY SHRI PARSHURAM JAGANNATH GOSAVI, PRINTED AT GOVERNMENT CENTRAL PRESS, 21-A, NETAJI SUBHASH ROAD, CHARNI ROAD, MUMBAI 400 004 AND TO ADD TO THE ALCOHOLOGICAL OF GOVERNMENT PRINTING, STATIONERY AND PUBLISHED AT DIRECTORATE OF GOVERNMENT PRINTING, STATIONERY AND FUBLICATION, 21-A, NETAJI SUBHASH ROAD, CHARNI ROAD, MUMBAI 400 004, ENDTOR: SHRI PARSHURAM JAGANNATH GOSAVI,



असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 1036] नई दिल्ली, शुक्रवार, दिसम्बर 29, 2017/पौष 8, 1939 No. 1036] NEW DELHI, FRIDAY, DECEMBER 29, 2017/PAUSHA 8, 1939

श्रम और रोजगार मंत्रालय

अधिसूचना

नई दिल्ली, 29 दिसम्बर, 2017

सा.का.नि. 1594(अ).—भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में प्रकाशित भारत सरकार के श्रम और रोजगार मंत्रालय की अधिसूचना सं. सा.का.नि. 1334(अ), द्वारा तारीख 27 अक्तूबर, 2017 को उन सभी व्यक्तियों से, जिनके उससे प्रभावित होने की संभावना थी, उस तारीख से, जिसको उक्त अधिसूचना से युक्त राजपत्र की प्रतियां जनता को उपल्बध करा दी गई थी, तीस दिन की समाप्ति से पहले आक्षेप और सुझाब आमंत्रित करते हुए, ठेका श्रम (विनियमन और उत्सादन) अधिनियम, 1970 (1970 का 37) की धारा 35 की उप-धारा (1) की अपेक्षानुसार ठेका श्रम (विनियमन और उत्सादन) केन्द्रीय नियम, 1971 का और संशोधन करने के लिए कतिपय नियमों का एक प्रारुप प्रकाशित किया गया था;

और, राजपत्र की प्रतियां, जिसमें उक्त अधिसूचना प्रकाशित की गई थीं, 27 अक्तूबर, 2017 को जनता को उपलब्ध करा दी गई थीं ;

और, उक्त प्रारुप नियमों के संबंध में जनता से कोई आक्षेप और सुझाव प्राप्त नहीं हुए थे ;

अतः, अब, केन्द्रीय सरकार ठेका श्रम (विनियमन और उत्सादन) अधिनियम, 1970 (1970 का 37) की धारा 35 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, ठेका श्रम (विनियमन और उत्सादन) केन्द्रीय नियम, 1971 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :—

- (1) इन नियमों का संक्षिप्त नाम ठेका क्षम (विनियमन और उत्सादन) केन्द्रीय (द्वितीय संशोधन) नियम, 2017 है ।
 - (2) ये राजपत्र में उनके प्रकाशन की तारीख को प्रवृत्त होंगे।
- 2. ठेका श्रम (विनियमन और उत्सादन) केन्द्रीय (संशोधन) नियम, 1971 में,-
 - (क) नियम 17 के उपनियम (1) में "प्ररुप 1 में" शब्दों और अंकों से स्थान पर "कतिपय श्रम विधि नियम, 2017 के अधीन प्ररुपों और रिपोर्टों के सुव्यवस्थीकरण के उपाबद्ध प्ररुप 13 में" शब्द और अंक रखे जाएंगे

- (ख) नियम 82 में,---
 - (i) उपनियम (1) के स्थान पर निम्नलिखित उपनियम रखा जाएगा, अर्थात् :—
 - "(1) प्रत्येक मूल नियोक्ता और ठेकेदार, भारत सरकार, श्रम और रोजगार मंत्रालय के श्रम सुविधा पोर्टल पर कितिपय विधि नियम, 2017 के अधीन प्ररुपों और रिपोर्टों के सुव्यवस्थीकरण के उपाबद्ध प्ररुप 14 में आनलाइन एकीकृत वार्षिक विवरणी जिस वर्ष से वह संबंधित हो उस वर्ष के अंत के बाद फरवरी के प्रथम दिवस को अथवा उससे पहले फाइल करेगा":
 - (ii) उप नियम (2) का लोप किया जाएगा।
- (घ) प्ररुप 24 और प्ररुप 25 का लोप किया जाएगा।

[फा. सं. एस-16011/04/2017-एस डबल्यू (ए)(ii)]

राजित पुनहानी, संयुक्त सचिव और महानिदेशक (श्रम कल्याण)

टिप्पणी : ठेका श्रम (विनियमन और उत्सादन) केन्द्रीय नियम, 1971 भारत के राजपत्र, असाधारण, भाग Ⅱ, खंड 3, उप-खंड (i) में अधिसूचना संख्या सा.का.िन. 191 द्वारा तारीख 10 फरवरी, 1971 को प्रकाशित किए गए थे और अंतिम संशोधन तारीख 5 सितम्बर, 2017 की अधिसूचना संख्यांक सा.का.िन. 1128(अ) द्वारा किया गया था।

MINISTRY OF LABOUR AND EMPLOYMENT

NOTIFICATION

New Delhi, the 29th December, 2017

G.S.R. 1594(E).—Whereas, a draft of certain rules further to amend the Contract Labour (Regulation and Abolition) Central Rules,1971, was published, as required by sub-section (1) of section 35 of the Contract Labour (Regulation and Abolition) Act, 1970 (37 of 1970) *vide* notification of the Government of India in the Ministry of Labour and Employment, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1334(E), dated the 27th October, 2017, inviting objections and suggestions from all persons likely to be affected thereby before the expiry of thirty days from the date on which the copies of the Official Gazette containing the said notification were made available to the public;

And whereas, the copies of the said Official Gazette were made available to the public on the 27th October, 2017:

And whereas, no objections and suggestions were received from public on the said draft rules;

Now, therefore, in exercise of the powers conferred by section 35 of the Contract Labour (Regulation and Abolition) Act, 1970 (37 of 1970), the Central Government hereby makes the following rules, further to amend the Contract Labour (Regulation and Abolition) Central Rules, 1971, namely:-

- 1. (1) These rules may be called the Contract Labour (Regulation and Abolition) Central (Second Amendment) Rules, 2017.
 - (2) They shall come into force on the date of their final publication in the Official Gazette.
- 2. In the Contract Labour (Regulation and Abolition) Central Rules, 1971,—
 - (a) in rule 17, in sub-rule (1), for the words and figure "in Form I", the words and figures "in Form XIII annexed to the Rationalisation of Forms and Reports under Certain Labour Laws Rules, 2017" shall be substituted;
 - (b) in rule 82,-
 - (i) for sub-rule (1), the following sub-rule shall be substituted, namely:—
 - "(1) Every principal employer and contractor shall file a Unified Annual Return online in Form XIV annexed to the Rationalisation of Forms and Reports under Certain Labour Laws Rules, 2017, on the Shram Suvidha Portal of the Central Government in the Ministry of Labour and

Employment on or before the 1st day of February following the end of the year to which it relates.";

- (ii) sub-rule (2) shall be omitted;
- (c) Form XXIV and Form XXV shall be omitted.

[F. No. S-16011/04/2017-LW (A)(ii)]

RAJIT PUNHANI, Jt. Secy. Director-General (Labour Welfare)

Note: The Contract Labour (Regulation and Abolition) Central Rules, 1971 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification number G.S.R. 191, dated the 10th February, 1971 and lastly amended vide notification number G.S.R. 1128(E), dated the 5th September, 2017.

OFFICE OF THE
PROFESSION TAX OFFICER (C-003)
3RD FLR,SAI VIHAR BLDG, SHIVAJI PATH,
KALYAN (W)-421 301.
PH 0251-2220329
Mail-sanjaypolsane@gmail.com

TO,

THE MANAGER,

Future Generali Insurance

1st Floor, A -101, Shreya Palace, Santoshi Mata Road, Kalyan West, Thane, Maharashtra 421301

NO:- PTO-KAL-C-003/B- 17

, KALYAN,

DATE:-02/01/2018

SUB:- Deduction of Profession Tax from Insurance agents.
REF:- 1) Maha. Act No: XXXI of 2017 Dt 15 April 2017.
2) Notification No:- PFT 2017 CR 2013/ Taxation-3
Dt. 19 April 2017.
3) Trade circular No. PT/AMD-2017/ 1B/ ADM-8-13T/2017 Mumbai Dt. 26/04/2017.

Dear Sir,

"Wish you happy New Year- 2018"

We thanks to you for your co-operation with profession tax department.

As you are well aware that Government of Maharashtra has amended PT Act w.e.f 01/04/2017. As per amendment in section 4B of PT Act., Insurer are liable to deduct and pay the Profession tax from Insurance agents.

Notification and Trade circular referred above are enclosed herewith for your ready reference.

You are hereby requested to provide the total list of insurance agent of your Branch and list of Insurance agent of your Branch from which Profession tax has been deducted and paid into the Government treasury from period 01/04/2017 to 31/12/2017.

Please treat this most urgent Cooperation highly anticipated.

Thanking You.

Yours Faithfully,

Sanjay B. Polsane Profession Tax Officer C-003 KALYAN

Encl. As above

FINANCE DEPARTMENT

Madam Cama Road, Hutatma Rajguru Chowk, Mantralaya, Mumbai 400 032, dated the 19th April 2017.

NOTIFICATION

THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

No. PFT-2017/C.R. 20B/Taxation-3.—In exercise of the powers conferred by section 4B of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975), the Government of Maharashtra, hereby specifies with effect from 1st April 2017 the class of persons in column (2), and the person liable to deduct the tax in column (3) of the Schedule appended to this notification in the manner specified in column (4) of the said Schedule.

Schedule

Sr. No.	Class of Persons	Person liable to deduct the tax	Manner
(1)	(2)	(3)	(4)
1.	Agents and Surveyors	under Insurance Regulatory and Development	 The Insurer in relation to the class of persons specified in column (2) shall deduct the amount of tax from the commission payable to said person which shall not exceed Rs. 2,500 per annum. The tax so deducted under clause (1) above shall be paid on or before the last date of the menth in which such deduction is made.

By order and in the name of the Governor of Maharashtra,

R. D. BHAGAT,

Deputy Secretary to Government.

Office of the Commissioner of Sales Tax 8th floor, Vikrikar Bhavan, Mazgaon, Mumbai – 400 010.

TRADE CIRCULAR

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No.PT/AMD-2017/1B/Adm-8 Trade Cir. 13 T of 2017. Mumbai, dated 26/04/2017

Sub: Amendments to Profession Tax Act, Rules and notifications issued thereunder.

Ref: (1) Mah. Act No.XXXI of 2017 dt. 15th April 2017.

- (2) Notification No. PFT- 2017/C.R. 20A/Taxation-3 dt. 19th April 2017.
- (3) Notification No. PFT-2017/C.R. 20B/ Taxation-3 dt. 19th April 2017.
- (4) Notification No. PFT-2017/C.R. 20C/Taxation-3 dt. 19th April 2017.
- (5) Trade Circular No. 11T of 2017 dt. 20th April 2017.

Hon'ble Finance Minister of Maharashtra presented the Budget on 18th March 2017. In order to give effect to the announcements made in house, certain amendments have been made to the Maharashtra State Tax on Profession, Trade, Callings and Employments Act, 1975 (referred to as the "PT Act"). The Maharashtra Act No. XXXI of 2017 is now published in the Official Gazette on 15th April 2017. The salient features of the amendments are explained in the Trade Circular No.11T of 2017 dated 20th April 2017. Consequential to the amendments to the PT Act corresponding rules are amended and the following notifications are issued:-

- 1. Notification No. PFT- 2017/C.R. 20A/Taxation-3 dt. 19th April 2017.
- 2. Notification No. PFT-2017/C.R. 20B/ Taxation-3 dt. 19th April 2017.
- 3. Notification No. PFT-2017/C.R. 20C/Taxation-3 dt. 19th April 2017.

1. Exemption from payment of late fee:-

To encourage filing of returns it is decided to provide for exemption of late fee subject to certain conditions. Accordingly Government Notification No. PFT-2014/CR-38/Taxation-3, dated 21st August 2014 is amended. The benefit of

exemption of whole of late fee is available to an employer who files return along with the payment of tax for any of the periods upto the 31st March 2017, on or before 30th September 2017.

2. Liability to deduct and pay tax in certain cases (section 4B):-

Section 4B is newly inserted and thereby the State Government is empowered to issue notification to provide for class of persons who shall deduct the tax out of the amount of commission paid or payable to an agent mentioned in notification. As per notification No.PFT-2017/C.R. 20B/Taxation-3 dt. 19th April 2017, the Insurer (Insurance Company) registered under Insurance Regulatory and Development Authority of India (IRDA) Act, 1999, is liable to deduct the profession tax of rupees 2500 per annum per person from the commission payable to Chief Agents, Principal Agents, Insurance Agents and Surveyors and Loss Assessors registered or licensed under the Insurance Act, 1938. The Insurer shall pay such deducted tax on or before the last date of the month in which such deduction is made. The corresponding new schedule entry 1A is inserted to specify that the rate of tax shall be rupees 2500 per annum for such agents.

The provisions such as filing of returns, payment of tax, assessment, recovery, appeals etc. under the PT Act related to an employer and employee shall mutatis mutandis apply to the Insurer liable to deduct the tax and the agents from whom such tax is to be deducted.

Further, if any such agent is already enrolled and paying tax as per the existing entry 2(d) (applicable to Insurance agents etc.) of the SCHEDULE I, then he has two options-

- i) he may continue with such Enrolment Certificate and pay the profession tax at the rate of rupees 2500 per annum under entry 2(d). In such case he shall furnish the certificate prescribed under rule 9A of the PT Act to the Insurer. However the Insurer should ascertain that, such person is enrolled and has paid the tax at rupees 2500 for the said year. In such cases only, Insurer shall not again deduct the tax.
- ii) he may opt to apply for cancellation of Enrolment Certificate with effect from 1st April 2017or from 1st April of any subsequent year. On receipt of such application the concerned officer shall cancel his enrolment certificate with effect from 1st April and the Insurer

shall deduct the profession tax at the rate of rupees 2500 per annum under the entry 1A. In any case the deduction of tax by Insurer from agent shall not exceed rupees 2500 per annum. There may be an occasion where the agent receives commission from more than one Insurer. In such cases it shall be the responsibility of the agent to authorise one of the Insurer to deduct the tax from the commission paid or payable to him.

3. Change in rate of interest under PT Act:-

Every employer/enrolled person is required to pay tax within the prescribed time. If payment of such tax is delayed then such employer/enrolled person is liable to pay interest u/s 9 of Profession Tax Act. By the amendment to section 9(2) the powers are taken by State Government to prescribe the rates of interest by rule. Accordingly the State Government has issued Notification No.PFT-2017/C.R. 20C/Taxation-3 dt. 19th April 2017. By virtue of the said Notification new rule 11C-1 is inserted to prescribe the rates of interest. Earlier under section 9(2) the rate of interest was one and a quarter percent of the amount of delayed tax payment by the employer. As provided in section 9 (2A) and section 9(3), the rate of interest mentioned under section 9(2) is also applicable on the amount of difference of tax payable by the employer as per assessment order, appeal order, revision order and also to an unenrolled person who has failed to pay the tax within prescribed time. By this amendment to rule, the rate of interest is revised. The said amendment is effective from 1st May 2017. The new rates of interest shall be as specified in the table below:-

TABLE

Sr. No.	Period, liable for interest	Rate of interest
(1)	(2)	(3)
1.	Delay upto	One and a quarter per cent.of the amount of such unpaid tax, for the month or for part thereof.
2.	Delay upto three months	 (i) Delay upto one month- One and a quarter per cent. of the amount of such unpaid tax, for the month or for part thereof, (ii) Delay beyond one month upto three months One and half per cent.of the amount of such unpaid tax, for each month or for part thereof.

3.	Delay than months	more three	 (i) Delay upto one month - One and a quarter per cent. of the amount of such unpaid tax, for the month or for part thereof, (ii) Delay beyond one month upto three months - One and half per cent. of the amount of such unpaid tax, for each month or for part thereof, (iii) Delay more than three months - Two per cent. of the amount of such unpaid tax, for each month or for part thereof.
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The old rate of interest will apply where the default starts and ends before the 1st May 2017. In another words, if the tax has become due before 1st May 2017 and the default continues after the 1st May 2017, then for the period of default before 1st May 2017, the old rate of interest shall apply and in so far as the default continues on or after 1st May 2017, the new rates will apply as per slabs which shall commence on 1st May 2017.

In order to demonstrate the calculation of interest in various contingencies illustrations are provided below:

A) Employer liable to pay interest u/s 9(2):-

Illustration (1)	
Periodicity	Monthly
Period of return	January 2017
Due date of payment	31.01.2017
Paid on	30.04.2017
Interest payable as per section 9(2)	
01.02.2017 to 30.04.2017	@ 1.25% per month
Illustration (2)	
Periodicity	Monthly
Period of return	January 2017
Due date of payment	31.01.2017
Paid on	30.09.2017
Interest payable as per section 9(2) a	nd rule 11C-1
01.02.2017 to 30.04.2017 u/s 9(2)	@ 1.25% per month
01.05.2017 to 31.05.2017 u/r 11C-1	@ 1.25% per month
01.06.2017 to 31.07.2017	@ 1.5% per month
01.08.2017 to 30.09.2017	@ 2% per month

The same analogy will be applicable for those employers who are having annual periodicity or who are liable to pay interest u/s 9(2A).

B) Enrolled person liable to pay interest u/s 9(3):-

	_
31.05.2017	_
30.06.2017	
30.09.2017	
2-1	-
@ 1.25% per month	-
@ 1.5% per month	
	_
31.08.2017	-
30.09.2017	-
30.11.2017	
-1	
@ 1.25% per month	_
@ 1.5% per month	
	30.06.2017 30.09.2017 2-1 @ 1.25% per month @ 1.5% per month 31.08.2017 30.09.2017 30.11.2017 -1 @ 1.25% per month

This circular cannot be made use of for legal interpretation of provisions of law, as it is clarificatory in nature. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.

You are requested to bring the contents of this circular to the notice of all the members of your association.

(Rajiv Jalota) Commissioner of Sales Tax, Maharashtra State, Mumbai.

No.PT/AMD-2017/1B/Adm-8 (Trade Cir. 3 T of 2017)

Mumbai, Date: 26/04/2017

Copy forwarded to: Joint Commissioner of Sales Tax (Mahavikas) with the request to upload this Trade Circular on the Departments web-site.

(D.M.Thorat)

Joint Commissioner of Sales Tax, (HQ) 1,

Maharashtra State, Mumbai.