

The Code on Wages (Andhra Pradesh) Rules, 2022
CHAPTER-I
PRELIMINARY

1. Short title, Extent and Commencement:

- (1) These rules may be called the Andhra Pradesh Code on Wages Rules, 2022.
- (2) They shall extend to the whole State of Andhra Pradesh.
- (3) They shall come into force after the date of their final publication in the Official Gazette on the date of the commencement of the Code on Wages, 2019 (29 of 2019).

2. Definitions.-

- (1) In these rules, unless the subject or context otherwise requires, —
 - (a) “appeal” means an appeal preferred under sub-section (1) of section 49 of the Code;
 - (b) “appellate authority” means the appellate authority appointed by the State Government under sub-section (1) of section 49 of the Code;
 - (c) “authority” means the authority appointed by the State Government under sub-section (1) of Section 45 of the Code;
 - (d) “Board” means the State Andhra Pradesh State Advisory Board constituted by the State Government under sub-section (1) of section 42 of the Code;
 - (e) “Chairperson” means the chairperson of the Board;
 - (f) “Code” means the Code on Wages, 2019 (29 of 2019);
 - (g) “Committee” means a committee appointed by the Andhra Pradesh State Government under clause (a) of sub-section (1) of section 8;
 - (h) “day” means a period of 24 hours beginning at mid-night;
 - (i) “Form” means a form appended to these rules;
 - (j) “Government” means the Government of Andhra Pradesh;
 - (k) “highly skilled occupation” means an occupation which calls in its performance a specific level of perfection and required competence acquired through intensive technical or professional training or practical occupational experience for a considerable period and also requires of an employee to assume full responsibility for his judgement or decision involved in the execution of such occupation;
 - (l) “Inspector-cum-Facilitator” means a person appointed by the State Government, by notification under sub-section (1) of section 51 of the Code;
 - (m) “member” means a member of the Board and includes its Chairperson;
 - (n) “metropolitan area” means a compact area having a population of forty lakhs or more comprised in one or more Districts;

- (o) “non-metropolitan area” means a compact area having a population of more than ten lakhs but less than forty lakhs, comprised in one or more Districts;
 - (p) “population” means the population as ascertained at the last preceding census of which the relevant figures have been published;
 - (q) “registered trade union” means a trade union registered under the Trade Unions Act, 1926 (16 of 1926) and/or registered under the Industrial Relations Code, 2020;
 - (r) “rural area” means the area which is not the metropolitan area or non-metropolitan area;
 - (s) “Schedule” means the schedule to these rules;
 - (t) “section” means a section of the Code;
 - (u) “semi-skilled occupation” means an occupation which in its performance requires the application of skill gained by the experience on job which is capable of being applied under the supervision or guidance of a skilled employee and includes supervision over the unskilled occupation;
 - (v) “skilled occupation” means an occupation which involves skill and competence in its performance through experience on the job or through training as an apprentice in a technical or vocational institute and the performance of which calls for initiating and judgement;
 - (w) “unskilled occupation” means an occupation which in its performance requires the application of simply the operating experience and involves no further skills;
- (2) all other words and expressions used herein in these rules and not defined shall have the meanings respectively assigned to them under the Code.

CHAPTER - II

Minimum Wages

3. Manner of calculating the minimum rate of wages. –

- (1) For the purposes of sub-section (5) of section 6, the minimum rate of wages shall be fixed on the day basis of the floor wages fixed by the Central Government under sub-section (1) of section 9.
- (2) When the rate of wages for a day is fixed, then, such amount shall be divided by eight for fixing the rate of wages for an hour and multiplied by twenty six (26) for fixing the rate of wages for a month and in such division and multiplication the factors of one-half and more than one-half shall be rounded as next figure and the factors less than one-half shall be ignored.

4. Norms for fixation of minimum rate of wages.-

- (1) While fixing the minimum rate of wages under section 6, the State Government shall divide the concerned geographical area into three(3) categories, that is to say the metropolitan area, non-metropolitan area and the rural area.
- (2) The State Government shall constitute a technical committee under clause (a) of sub-section (1) of section 8 for the purpose of advising the State Government in respect of skill categorization, which shall consist of the

following members, namely:- (As deemed Appropriate by the State Government)

- (i) Commissioner of Labour of Andhra Pradesh..... Chairperson;
 - (ii) Additional Commissioner of Labour, Government of Andhra Pradesh;
 - (iii) A representative from the Government of Andhra Pradesh, dealing with Skill Development;
 - (iv) Commissioner of Employment and Training, Government of Andhra Pradesh
 - (v) Two(2) technical experts in wage determination as nominated by the State Government
 - (vi) Joint Commissioner of Labour, Government of Andhra Pradesh... Member Secretary of Such Technical Committee.
- (3) The State Government shall, on the advice of the technical committee referred to in sub-rule (2), categorize the occupations of the employees into four (4) categories that is to say unskilled, semi-skilled, skilled and highly skilled by modifying, deleting or adding any entry in the categorization of such occupation specified in Schedule E.
- (4) The Technical Committee referred in sub-rule (2) shall while advising the State Government under sub-rule (3) take into account, to the possible extent, the national classification of occupation of national skills qualification frame work or other similar frame work for the time being formulated to identify occupations.
- 5. Time Interval for revision of dearness allowance.-** Endeavour shall be made so that the cost of living allowance and the cash value of the concession in respect of essential commodities at concession rate shall be computed before 1st April every year to revise the dearness allowance payable to the employees on the minimum wages. The revised dearness allowance so calculated, shall be payable from April 1st of every year.
- 6. Number of hours of work which shall constitute a normal working day.—**
- (1) The normal working day under clause (a) of sub-section (1) of section 13 shall be comprised of eight hours of work and one or more intervals of rest which in total shall not exceed one hour.
 - (2) The working day of an employee shall be so arranged that inclusive of the intervals of rest, if any, it shall not spread over more than twelve hours on any day.
 - (3) The provisions of sub-rules (1) and (2) shall, in the case of an employee employed in agricultural employment, be subject to such modifications as may, from time to time, be determined by the State Government.
 - (4) Nothing in this rule shall be deemed to affect the provisions of the Factories Act, 1948 (No.63 of 1948) and/or the Occupational Safety, Health and Working Conditions Code, 2020.

7. Circumstances in which an employee shall not be entitled to receive wages for a full normal working day.-

A person employed for a period of less than the requisite number of hours constituting normal working day, shall not be entitled to receive wages for a full normal working day to the extent to which he has remained himself absent during the normal working hours.

8. Weekly day of rest.—

- (1) Subject to the provisions of this rule, an employee shall be allowed a day of rest every week (hereinafter referred to as “the rest day”) which shall ordinarily be Sunday, but the employer may fix any other day of the week as the rest day for any employee or class of employees:

Provided that an employee shall be entitled for the rest day under this sub-rule if he has worked under the same employer for a continuous period of not less than six (6) days:

Provided further that the employee shall be informed of the day fixed as the rest day and of any subsequent change in the rest day before the change is affected, by display of a notice to that effect in the place of employment at the place specified by the Inspector-cum-facilitator in this behalf or prior intimation in electronic form to that effect.

Explanation.- For the purpose of computation of the continuous period of not less than six(6) days specified in the first proviso to this sub-rule, any day on which an employee is required to attend for work but is given only an allowance for attendance and is not provided with work, a day on which an employee is laid off on payment of compensation under the Industrial Disputes Act, 1947 (No.14 of 1947) and/or Industrial Relations Code, 2020, and any leave or holiday, with or without pay, granted by the employer to an employee in the period of six(6) days immediately preceding the rest day, shall be deemed to be days on which the employee has worked.

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

Provided that no substitution shall be made which will result in the employee working for more than ten(10) days consecutively without a rest day for a whole day.

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

- (4) An employee shall be granted-

- (a) for rest day wages calculated at the rate applicable to the next preceding day; and

- (b) where he works on the rest day and has been given a substituted rest day,

then, he shall be paid wages for the rest day on which he worked, at the overtime rate and wages for the substituted rest day at the rate applicable to the next preceding day:

Provided that where-

- (i) the minimum rate of wages of the employee as notified under the Code has been worked out by dividing the minimum monthly rate of wages by twenty-six(26); or
- (ii) the actual daily rate of wages of the employee has been worked out by dividing the monthly rate of wages by twenty-six(26) and such actual daily rate of wages is not less than the notified minimum daily rate of wages of the employee, then, no wages for the rest day shall be payable; and
- (iii) the employee works on the rest day and has been given a substituted rest day, then, he shall be paid, only for the rest day on which he worked, an amount equal to the wages payable to him at the overtime rate and, if any dispute arises whether the daily rate of wages has been worked out in accordance with the provisions of this proviso, the Commissioner of Labour or the Additional Commissioner of Labour having territorial jurisdiction may, on application made to him in this behalf, decide the same, after giving an opportunity to the parties concerned to make written representations:

Provided further that in case of an employee governed by a piece-rate system, the wages for the rest day, or the substituted rest day, as the case may be, shall be such as the State Government may, from time to time determine having regard to the minimum rate of wages fixed under the Code, in respect of the employment.

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

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

Explanation:- For the purposes of this rule, 'week' shall mean a period of seven(7) days beginning at midnight on Saturday night.

9. **Night shifts:-** Where an employee in an employment works on a shift which extends beyond midnight, then, -
- (a) a rest day for the whole day for the purposes of rule 8 shall, in this case means a period of twenty-four(24) consecutive hours beginning from the time when his shift ends; and
 - (b) the following day in such a case shall be deemed to be the period of twenty-four hours beginning from the time when such shift ends, and the hours after midnight during which such employee was engaged in work shall be counted towards the previous day.

10. **The extent and conditions for the purposes of sub-section (2) of section 13.-**

In case of employees-

- (a) engaged in any emergency which could not have been foreseen or prevented;
 - (b) engaged in work of the nature of preparatory or complementary work which must necessarily be carried on outside the limits laid down for the general working in the employment concerned;
 - (c) whose employment is essentially intermittent;
 - (d) engaged in any work which for technical reasons has to be completed before the duty is over; and
 - (e) engaged in a work which could not be carried on except at times dependent on the irregular action of natural forces;
- the provisions of rules 6, 8 and 9 shall apply subject to the condition that –
- (i) the spread over of the hours of work of the employee shall not exceed 16 hours in any day; and
 - (ii) the actual hours of work excluding the intervals of rest and the periods of inaction during which the employee may be on duty but is not called upon to display either physical activity or sustained attendance shall not exceed 9 hours in any day.

11. **Circumstances under clause (ii) of the proviso to section 10.-**

An employee shall not be entitled to receive wages for a full normal working day under section 10, if he is not entitled to receive such wage under any other law for the time being in force.

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

CHAPTER - III
Payment of Wages

13. **Recovery under sub-section (4) of section 18.-** Where the total deductions authorized under sub-section (2) of section 18 exceed fifty per cent. of the wages of an employee, the excess shall be carried forward and recovered from the wages of succeeding wage period or wage periods, as the case may be, in such instalments so

that the recovery in any month shall not exceed the fifty percent(50%). of the wages of the employee in that month.

14. The authority under sub-section (1) of section 19.- The Assistant/Deputy/Joint Commissioner of Labour shall be the Authority for the purposes of sub-section (1) of section 19.

15. The manner of exhibiting the notice under sub-section (2) of section 19.- A notice referred to in sub-section (2) of section 19 shall be displayed at the conspicuous place in the premises of the work place in which the employment is carried on or shared with the employees in electronic form, so that every concerned employee would be able to easily read and understand the notice and a copy of the notice shall be sent to the Inspector-cum-Facilitator having jurisdiction either physically or electronically.

16. The procedure under sub-section (3) of section 19.- The employer shall give an intimation in writing specifying therein the detailed particulars for obtaining the approval of the imposition of fine to the Assistant/Deputy/Joint Commissioner of Labour referred to in Rule 14 who shall, before granting or refusing the approval, give opportunity of being heard to the employee and the employer concerned.

17. Intimation of deduction.-

(1) Where an employer makes any deduction in pursuance of the proviso to sub-section (2) of section 20, he shall make intimation of such deduction to the Inspector-cum-Facilitator having jurisdiction within ten (10) days from the date of such deduction explaining therein the reason of such deduction.

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

18. Procedure for deduction under sub-section (2) of section 21.-

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

(i) explain to the employee personally and also in writing the damage or loss of goods expressly entrusted to the employee for custody or for loss of money for which he is required to account and how such damages or loss is directly attributable to the neglect or default of the employee; and

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

19. Conditions regarding recovery of advance under section 23.-

The recovery, as the case may be of,-

(i) advances of money given to an employee after the employment begins under clause (b) of section 23 or

(ii) advances of wages to an employee not already earned under clause (c) of section 23 shall be made by the employer from the wages of the concerned

employee in instalments determined by the employer, so as any or all instalments in a wage period shall not exceed fifty per cent. of the wages of the employee in that wage period and the particulars of such recovery shall be recorded in the register maintained in Form-I.

- 20. Deduction under section 24.-** Deductions for recovery of loans granted for house building or other purposes approved by the State Government, and the interest due in respect thereof shall be, subject to any direction made or circular issued by the State Government from time to time regulating the extent to which such loans may be granted and the rate of interest that shall be payable thereon.

CHAPTER - IV **Payment of Bonus**

21. Calculation of set on or set off for the sixth accounting year.-

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

22. Calculation of set on or set off for the seventh accounting year.-

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

- 23. Computation of gross profits under clause (a) of section 32.-** The gross profits derived by an employer from an establishment in respect of the accounting year shall in the case of banking company, be calculated in the manner specified in Schedule B.
- 24. Computation of gross profits under clause (b) of section 32.-** The gross profits derived by an employer from an establishment in respect of the accounting year in a case other than banking company, be calculated in the manner specified in Schedule C.
- 25. Deduction of further sums under clause (c) of section 34.-** The further sums as are specified in respect of the employer in Schedule D shall be deducted from the gross profit as prior charges under clause (c) of section 34.
- 26. Manner of carrying forward under sub-section (1) of section 36.-** Where for any accounting year, the allocable surplus exceeds the amount of maximum bonus payable to the employees in the establishment under section 26, then, the excess shall, subject to a limit of twenty percent. of the total salary or wage of the employees employed in the establishment in that accounting year, be carried forward for being set on in the succeeding accounting year and so on up to and inclusive of the fourth accounting year to be utilised for the purpose of payment of bonus in such manner illustrated in Schedule A.

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

CHAPTER - V
State Advisory Board

A. Procedure of State Advisory Board under sub-section (10) of Section 42:

28. Constitution of the Board.-

- (1) The Board shall consist of the persons to be nominated by the State Government representing employers and employees as specified in clauses (a) and (b) of sub-section (1) of section 42 and the independent persons as specified in clause (c) & (d) of that sub-section.
- (2) The persons representing employers as referred to in clause (a) of sub-section (1) of section 42 shall be Six and the persons representing employees referred to in clause (b) of that sub-section shall also be Six.
- (3) The independent persons specified in clause (c) of sub-section (1) of section 42 to be nominated by the State Government shall consist of the following, namely:-
 - (i) The Chairperson;
 - (ii) Two Members of State Legislature;
 - (iii) Two members each of whom, shall be a professional in the field of wages and labour related issues;
 - (iv) One member who is a Presiding Officer of an Industrial Tribunal constituted by the State Government under section 44 of the Industrial Relations Code, 2020(No.35 of 2020); and
 - (v) Two(2) members, each of whom shall be a representative of two works departments of the state, not below the rank of deputy secretary of state government.
- (4) The State Government shall, while nominating the members of the Board, take into account that the independent members under sub-rule (2) shall not exceed One-third of the total members of the Board and One-third of the members of the Board shall be women.

- 29. Meeting of the Board. -** The Chairperson may, subject to the provision of rule 31, call a meeting of the Board, at any time he thinks fit:

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

- 30. Notice of meetings.** - The Chairperson shall fix the date, time and place of every meeting and a notice in writing containing the aforesaid particulars along with a list of business to be conducted at the meeting shall be sent to each member by registered post and electronically at least fifteen (15) days before the date fixed for such meeting:

Provided that in the case of an emergent meeting, notice of seven (7) days only may be given to every member.

- 31. Functions of Chairperson.** – The Chairperson shall-

(i) preside at the meetings of the Board:

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

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

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

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

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

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

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

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

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

- 34. Method of voting.**- Voting in the Board shall ordinarily be by show of hands, but if any member asks for voting by ballot, or if the Chairperson so decides, the voting

shall be by secret ballot and shall be held in such manner as the Chairperson may decide.

35. Proceedings of the meetings.-

- (1) The proceedings of each meeting of the Board showing inter alia the names of the members present there at shall be forwarded to each member and to the State Government as soon after the meeting as possible, and in any case, not less than seven days before the next meeting.
- (2) The proceedings of each meeting of the Board shall be confirmed with such modification, if any, as may be considered necessary at the next meeting.

36. Summoning of witnesses and production of documents.-

- (1) The Chairperson may summon any person to appear as a witness if required in the course of the discharge of his duty and require any person to produce any document.
- (2) Every person who is summoned and appears as a witness before the Board shall be entitled to an allowance for expenses by him in accordance with the scale for the time being in force for payment of such allowance to witnesses appearing before a civil court.

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

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

38. Term of office of members of the Board.-

- (1) The term of office of the chairperson or a member, as the case may be, shall be normally two (2) years commencing from the date of his appointment or nomination under sub-section (6) of section 42:

Provided that such chairperson or a member shall, notwithstanding the expiry of the said period of two (2) years, continue to hold office until his successor is appointed or nominated, as the case may be.

- (2) An independent member of the Board nominated to fill a casual vacancy shall hold office for the remaining period of the term of office of the member in whose place he is nominated.
- (3) The official members of the Board shall hold office till they are replaced by respective such other official members.
- (4) Notwithstanding anything contained in sub-rules (1), (2) and (3) the members of the Board shall hold office during the pleasure of the State Government.

39. Travelling allowance:- A member of the Board, shall be entitled to draw travelling and halting allowance for any journey performed by him in connection with his duties as such member at the rates and subject to the conditions applicable to a Government servant of the Group-I of the State Government.

40. Officers and Staff:- The State Government may provide a Secretary not below the rank of Joint Commissioner of Labour to the Government of Andhra Pradesh, other

officers and staff to the Board, as it may think necessary for the function of the Board.

41. Eligibility for re-nomination of the members of the Board:- An outgoing member shall be eligible for re-nomination for the membership of the Board for not more than total two terms.

42. Resignation of the Chairperson and other members of the Board.-

- (1) A member of the Board, other than the Chairperson, may, by giving notice in writing to the Chairperson, resign his membership and the Chairperson may resign by a letter addressed to the State Government.
- (2) A resignation shall take effect from the date of communication of its acceptance or on the expiry of thirty (30) days from the date of resignation, whichever is earlier.
- (3) When a vacancy occurs or is likely to occur in the membership of the Board, the Chairperson shall submit a report to the State Government immediately and the State Government shall, then, take steps to fill the vacancy in accordance with the provisions of the Code.

43. Cessation of membership:- If a member of the Board, fails to attend three consecutive meetings without prior intimation to the chairperson, he shall cease to be a member thereof.

44. Disqualification.-

- (1) A person shall be disqualified for being nominated as, and for being a member of the Board-
 - (i) if he is declared to be of unsound mind by a competent court; or
 - (ii) if he is an un-discharged insolvent; or
 - (iii) if before or after the commencement of the Code, he has been convicted of an offence involving moral turpitude.
- (2) If any question arises whether a disqualification has been incurred under sub-rule (1), the decision of the State Government thereon shall be final.

CHAPTER - VI

PAYMENT OF DUES, CLAIMS, etc.

45. Payment under clause (a) of sub-section (1) of section 44.- Where any amount payable to an employee under the Code is due after his death or on account of his whereabouts not being known, and the amount could not be paid to the nominee of the employee until the expiry of three (3) months from the date the amount had become payable, then, such amount shall be deposited by the employer with the Assistant/Deputy/Joint Commissioner of Labour having jurisdiction, who shall disburse the amount to the person nominated by the employee after ascertaining his identity within two (2) months of the date on which the amount was so deposited with him.

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

- (1) Where any amounts payable to an employee under this Code remains undisbursed because either no nomination has been made by such employee or for any other reason, such amounts could not be paid to the nominee of employee until the expiry of six (6) months from the date the amount had become payable, all such amounts shall be deposited by the employer with the Assistant/Deputy/Joint Commissioner of Labour having jurisdiction before the expiry of the fifteenth (15) day after the last day of the said period of six(6) months.
- (2) The amounts referred to in sub-rule (1) shall be deposited by the employer with the Assistant/Deputy/Joint Commissioner of Labour having jurisdiction through bank transfer or through a crossed demand draft obtained from any scheduled bank in India drawn in favour of such Assistant Commissioner of Labour or Deputy Commissioner of Labour/Joint Commissioner of Labour.

47. Manner of dealing with the undisbursed dues under clause (b) of sub-section (1) of section 44. —

- (1) The amount referred to in sub rule (1) of rule 46 (hereinafter in this rule referred to as the amount) deposited with the Assistant/Deputy/Joint Commissioner of Labour having jurisdiction shall remain with him and be invested in the Central or State Government Securities or deposited as a fixed deposit in a scheduled bank.
- (2) The Assistant/Deputy/Joint Commissioner of Labour having jurisdiction will exhibit, as soon as maybe possible, a notice containing such particulars regarding the amount as the Assistant/Deputy/Joint Commissioner of Labour considers sufficient for information at least for fifteen (15) days on the notice board and also publish such notice in any two (2) newspapers being circulating in the language commonly understood in the area in which undisbursed wages were earned.
- (3) Subject to the provision of sub-rule (4), the Assistant/Deputy/Joint Commissioner of Labour having jurisdiction shall release the amount to the nominee or to that person who has claimed such amount, as the case may be in whose favour such Assistant/Deputy/Joint Commissioner of Labour has decided, after giving the opportunity of being heard, the amount to be paid.
- (4) If the undisbursed amount remains unclaimed for a period of three(3) years, the same shall be dealt in the manner as directed by the State Government from time to time in this behalf.

CHAPTER - VII
FORMS, REGISTER AND WAGE SLIP

- 48. The form of a single application. —** A single application may be filed under sub-section (5) of section 45 in Form-II along with documents specified in such Form.
- 49. Appeal:-** Any person aggrieved by an order passed by the authority under sub-section (2) of section 45 may prefer an appeal under sub-section (1) of section 49 in Form-III, along with documents specified in such Form, to the appellate authority having jurisdiction.

50. Form of register, etc.-

- (1) All fines and all realizations thereof referred to in sub-section (8) of section 19 shall be recorded in a register to be kept by the employer in Form –I appended to these rules, electronically or otherwise and the authority referred to in said sub-section (8) shall be the Assistant/Deputy/Joint Commissioner of Labour having jurisdiction.
- (2) All deductions and all realization referred to in sub-section (3) of section 21 shall be recorded in a register to be kept by the employer in Form-I appended to these rules, electronically or otherwise.
- (3) Every employer of an establishment to which the Code applies shall maintain a register under sub-section (1) of section 50 in Form I and Form IV, electronically or otherwise.

51. Wage slip:- Every employer shall issue wage slips, electronically or otherwise to the employees in Form V under sub-section (3) of section 50 on or before payment of wages.

52. Power of Inspector-cum-Facilitators – In addition to the powers specified in sub – section (5) of section 51 of the Code, have powers, subject to the provisions of the Code, to prosecute, conduct or defend before a Court any complaint or other proceeding arising under the Code or in discharge of his duties as an Inspector and secure such evidence as may be necessary for the purpose.

53. Manner of holding enquiry under sub-section (1) of section 53.-

- (1) When a complaint is filed before the officer appointed under sub-section (1) of section 53 (hereinafter in this rule referred to as the officer) in respect of the offences referred to in said sub-section either by an officer authorized for such purpose by the State Government or by an employee aggrieved or a registered trade union registered under the Trade Unions Act, 1926 and/or The Industrial Relations Code, 2020 of which the employees of the establishment are members and operating in the establishment, or an Inspector-cum-Facilitator, the officer after considering such evidences as produced before him by the complainant, is of the opinion that an offence has been committed, shall issue summons to the offender on the address specified in the complaint fixing a date for his appearance .
- (2) If the offender to whom the summons has been issued under sub rule (1) appears or is produced before the officer, he shall explain the offender the offence complained against him and if the offender pleads guilty, the officer shall impose penalty on him in accordance with the provisions of the Code and when the offender does not plead guilty, the officer shall take evidence of the witnesses produced by the complainant on oath and provide opportunity of cross examination of the witnesses so produced . The officer shall record the statement of the witnesses on oath and in cross examination in writing and take the documentary evidence on record.
- (3) The officer shall, after the complainant's evidence is complete, provide opportunity of defence to the accused person and the witnesses produced by the accused shall be cross examined after their statements on oath by the

complainant and documentary evidence in defence shall be taken on record by the officer.

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

54. The manner of imposing fine under sub-section (1) of section 56.-

- (1) An accused person desirous of making composition of offence under sub-section (1) of section 56 may make an application in Form VI electronically or otherwise, to the Gazetted Officer notified under said sub-section (1).
- (2) The Gazetted Officer referred to in sub-rule (1), shall, on receipt of such application, satisfy himself as to whether the offence is compoundable or not under the Code and if the offence is compoundable and the accused person agrees for the composition, compromise the offence for a sum of fifty per cent. of the maximum fine provided for such offence under the Code, to be paid by the accused within the time specified in the order of composition issued by such officer.
- (3) Where the offence has been compromised under sub-rule (2) after the institution of the prosecution, then, the officer shall send a copy of such order made by him for intimation to the officer referred to in sub-section (1) of Section 53 for needful action under sub-section (6) of section 56.

CHAPTER - VIII
MISCELLANEOUS

- 55. Timely Payment of Wages:-** Where the employees are employed in an establishment through contractor, then, the company or firm or association of any other person who is the proprietor of the establishment shall pay to the contractor the amount towards wages payable to him or it, as the case may be, before the date of payment of wages so that payment of wages to the employees shall be made positively in accordance with the provisions of section 17.

Explanation.- For the purpose of this rule, the expression “firm” shall have the meaning as assigned to it in the Indian Partnership Act, 1932 (Act No.9 of 1932).

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

57. Inspection scheme.-

- (1) For the purposes of the Code and these rules, there shall be formulated an inspection scheme by the Commissioner of Labour with the approval of the State Government.

- (2) In the inspection scheme referred to in sub-rule (1), apart from other structural facts, a number shall be specified in the scheme for each Inspector-cum-Facilitators and establishment.

FORM-I**[See rule-19 and rule-50(1), (2) and (3)]****Register of Wages, Overtime, Fine, Deduction for damage and Loss**

Name of the Establishment:

Name of the Employer:

Name of the Owner:

PAN/TAN of the Employer:

Labour Identification Number (LIN):

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

Overtime earning	Nature of acts and omissions for which fine imposed with date	Amount of fine imposed	Damage or loss caused to the employer by neglect or default of the employee	Amount of deduction from wages	Total amount of wages paid	Date of Payment	Attendance	
							Date	Signature
11	12	13	14	15	16	17	18	19

FORM-II

[See rule 48]

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

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

FOR.....

AREA.....

Application No of 20.....

Between ABC and (State the number)other Applicant

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

Address.....

And

XYZ.....

Address.....

The application states as follows:

- (1) The applicant(s) whose name(s) appear in the attached schedule was/were/has/have been employed fromto..... as.....(category) in.....(establishment) Shri/M/s.....engaged.....in(nature of work) which is/are covered by the Code on Wages, 2019.
- (2) The opponent(s) is/are the employer(s) within the meaning of section 2(l) of the Code on Wages, 2019.
- (3) (a) The applicant(s) has/ have been paid wages at less than the minimum rates of wages fixed for their category (categories) of employment(s) under the Code by Rs....Per day for the period(s) from.....to.....
- (b) The applicant(s) has/ have not been paid wages at Rs..... ... Per day for the weekly days of rest from..... to
- (c) The applicant(s) has/ have not been paid wages at overtime rate(s) for the period from.....to.....
- (d) The applicant(s) has/have not been paid wages for period from.....to.....
- (e) Deductions have been made which are in contravention of the Code, from the wage(s) of the applicant(s) as per details specified in the annexure appended with this application.
- (f) The applicant(s) has/have not been paid minimum bonus for the accounting year.....
- (4) The applicant(s) estimate(s) the value of relief sought by him/ them on each amount asunder:
 - (a) Rs.....
 - (b) Rs.....
 - (c) Rs.....Total Rs.....
- (5) The applicant(s), therefore, pray(s) that a direction may be issued under section 45(2) of the Code on Wages, 2019 for;
 - (a) payment of the difference between the wages payable under the Code and the wages actually paid,
 - (b) payment of remuneration for the days of rest
 - (c) payment of wages at the overtime rates,
 - (d) compensation amounting to Rs.....

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

Dated.....

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

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

FORM - III

(See rule 49)

Appeal under Section 49(1) of the Code on Wages, 2019
Before The Appellate Authority under the Code on Wages, 2019

A.B.C

Address.....APPELLANT

Vs.

C.D.E.

Address.....RESPONDENT

DETAILS OF APPEAL:

1. Particulars of the order against which the appeal is made:

Number and date:

The authority who has passed the impugned order:

Amount awarded:

Compensation awarded, if any:

2. Facts of the case

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

3. Grounds for appeal:

4. Matters not previously filed or pending with any other Court or any Appellate Authority:

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

5. Reliefs sought:

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

[Specify below the relief(s) sought]

6. List of enclosures:

1.

2.

3.

4.

Date:

Place:

Signature of the Appellant.

For office use

Date of filing

Or

Date of receipt by post

Registration No.

Authorized Signatory

FORM IV

[See rule 50(3)]

EMPLOYEE REGISTER

Name of the Establishment:

Name of the Employer:

Name of the Owner:

PAN/TAN of the Employer:

Labour Identification Number (LIN):

Sl. No.	Employee Code	Name	Surname	Gender	Father's / Spouse Name	Date of Birth	Nationality	Education Level	Date of Joining	Designation	Category (HS/S/SS/US)*	Type of Employment
1	2	3	4	5	6	7	8	9	10	11	12	13

Mobile No.	UAN	PAN	ESIC IP No.	AADHAAR	Bank A/c Number	Bank	Branch (IFSC)	Present Address	Permanent Address
14	15	16	17	18	19	20	21	22	23

Service Book No.	Date of Exit	Reason for Exit	Mark of Identification	Photo	Specimen Signature/Thumb Impression	Remarks
24	25	26	27	28	29	30

*(Highly Skilled/Skilled/Semiskilled/Unskilled)

FORM - V
[See rule 51]

WAGE SLIP

Date of issue:

Name of the Establishment.....Address.....Period.....

1. Name of employee:
2. Father's /Spouse name:
3. Designation:
4. UAN:
5. Bank Account No.:
6. Wage period:
7. Rate of wages payable: a.)Basic b.) D.A. c.) other allowances
8. Total attendance/unit of work done:
9. Overtime wages:
10. Gross wages payable:
11. Total deductions: a.) PF b). ESI c.) Others
12. Net wages paid:

Employer / Pay-in-charge signature

FORM - VI

[See rule 54]

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

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

Schedule A
[See rules 21, 22, 26 and 27]

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

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

Notes:-

* Maximum.

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

** Minimum

Schedule B

COMPUTATION OF GROSS PROFITS

[See rule 23]

Accounting year ending

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

	<p>(e) Any amount certified by the Reserve Bank of India in terms of sub-section (2) of section 34A of the Banking Regulation Act, 1949 (10 of 1949).</p> <p>(f) Losses of, or expenditure relating to, any business situated outside India.</p> <p>Total of Item No.3.....</p>			
4.	<p>Add also income, profits or gains (if any) credited directly to published or disclosed reserves, other than-</p> <p>(i) capital receipts and capital profits (including profits on the sale of capital assets on such depreciation has not been allowed for income-tax);</p> <p>(ii) profits of, and receipts relating to , any business situated outside India;</p> <p>(iii) income of foreign banking companies from investment outside India.</p> <p>Net total of Item No.4.....</p>	Rs.....		
5.	Total of Item Nos.1, 2, 3 and 4...	Rs.....		
6.	<p>Deduct :</p> <p>(a) Capital receipts and capital profits (other than profits on the sale of assets on which depreciation has been allowed for income-tax).</p> <p>(b) Profits of, and receipts relating to any business situated outside India</p> <p>(c) Income of foreign banking companies from investments outside India .</p> <p>Published or disclosed reserves, other than –</p> <p>(i) capital expenditure and capital losses (other than losses on sale of capital assets on which depreciation has not been allowed for income-tax);</p> <p>(ii) losses of any business situated outside India.</p>			See foot-note(2)
				See foot-note(2)
				See foot-note (2)

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

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

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

Foot-notes:-

(1) If, and to the extent, charged to Profit and Loss Account.

(2) If, and to the extent, credited to Profit and Loss Account.

(3) In the proportion of Indian Gross Profit (Item No. 7) to Total World Gross Profit (as per consolidated profit and loss account adjusted as in Item No. 2 above only)

Schedule C
COMPUTATION OF GROSS PROFITS
[(See rule 24)]

Accounting year ending.....

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

	(g) Cash subsidy, if any, given by the government or by any body corporate established by any law for the time being in force or by any other agency through budgetary grants, whether given directly or through any agency for specified purposes and the proceeds of which are reserved for such purposes. Total of Item No.6	Rs.....		
7	Gross Profits for purposes of bonus (Item No.5 minus Item No.6)	Rs.....		

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

Foot-notes:-

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

Schedule D
[See rule 25]

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

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

	Any other employer not falling under any of the aforesaid categories	<p>8.5 percent of the capital invested by him in his establishment as evidenced from his books of accounts at the commencement of the accounting year:</p> <p>Provided that where such employer is a person to whom Chapter XXII-A of the income Tax Act applies , the annuity deposit payable by him under the provisions of that Chapter during the accounting year shall also be deducted:</p> <p>Provided further that where such employer is a firm, an amount equal to 25 percent of the gross profits derived by it from the establishment in respect of the accounting year after deducting depreciation in accordance with the provisions of clause (a) of section 6 by way of remuneration to all the partners taking part in the conduct of business of the establishment shall also be deducted, but where the partnership agreement, whether oral or written, provides for the payment of remuneration to any such partner, and –</p> <p>(i) the total remuneration payable to all such partners is less than the said 25 percent the amount payable, subject to a maximum of forty-eight thousand rupees to each such partner; or</p> <p>(ii) the total remuneration payable to all such partners is higher than the said 25 percent , such percentage, or a sum calculated at the rate of forty – eight thousand rupees to each such partner, whichever is less , shall be deducted under this proviso:</p> <p>Provided also that where such employer is an individual or a Hindu Undivided Family –</p> <p>(i) an amount equal to 25 percent of the gross profits derived by such employer from the establishment in respect of the accounting year after deducting depreciation in accordance with the provisions of clause (a) of section 34; or</p> <p>(ii) forty-eight thousand rupees,</p> <p>whichever is less by way of remuneration to such employer, shall also be deducted.</p>
--	--	---

Explanation : The expression "reserves" occurring in column (3) against Item Nos. 1(iii), 2(iii) and 3(ii) shall not include any amount set apart for the purpose of-

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

Schedule E
see rule 4 (3)

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

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

107	Over burden Remover
108	Waste removing mazdoor
109	Unloader
110	Excavating Labour
111	Digger
112	Butcher
113	Attender
114	Lorry Helper
115	Surface loader
116	Wood Cutter
117	Surface Mukar
118	Under Ground Mukar
119	Striker (Moplah gang),
120	Tall Boy,
121	Tile
122	Person employed in loading and unloading
123	Person employed in sweeping and cleaning and other categories by whatever name called which are of unskilled nature
Sl.No	SEMI SKILLED
1	Assistant (Chowdhary)
2	Attendant (Bull-calving lines, Chowkidar, Chaff cutter, Hostel, Dry Stock, Grain crusher, Pump, Siekline,
3	Stable, Yard Stock
4	Assistant-Plumber
5	Attendant
6	Bhisti
7	Brander
8	Bullman
9	Butterman
10	Coachman
11	Cobbler
12	Cultivator
13	Daftry
14	Deliveryman
15	Dhobi
16	Dresser
17	Fireman
18	Gowala
19	Hammerman
20	Helper (Blacksmith)
21	Helper
22	Jamadar (Stand)
23	Jamadar
24	Khalasi
25	Mali Senior
26	Mate / Mistry
27	Maxdoor (literate)
28	Nalband
29	Oilman
30	Ploughman
31	Vtackers
32	Supervisor
33	Thatcher
34	Valveman
35	Valveman (Senior)
36	Wireman fixing tin cables
37	Cook
38	Dandee

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

95	Topas
96	Topkar (Big Stone Breaker)
97	Trolly Jamadar
98	Winchman
99	Attendance – Keeper
100	Assistant Wireman
101	Mate
102	Mate (Blacksmith, Road, Carpenter)
103	Engine Driver and/or Feeder
104	Fitter
105	Gang
106	Mazdoor Mason
107	Permanent Way
108	Pump – Driver, Turner
109	Mazdoor (Heavy- Weight)
110	Charge Man
111	Mistri (Head)
112	Muccadam
113	Night Guard
114	Runner (Post Dak)
115	Oilman
116	Quarry Man
117	Quarry Operator
118	Stoneman
119	Stocker
120	Thatcher
121	Pump Attendant
122	Bearer
123	Breakman
124	Crowlder Man
125	Laboratory Boy
126	Pointsman Sencummy
127	Stone mines and other categories by whatever name called which are of semi-skilled nature
Sl.No	SKILLED
1	Artificer (Class-II, III, IV)
2	Blacksmith
3	Blacksmith (Class II)
4	Boilerman
5	Carpenter
6	Carpenter (Class II) Carpenter-cum- Blacksmith
7	Chowdhary
8	Driver
9	Driver (Engine Tractor, M.T.Motor)
10	Electrician
11	Fitter
12	Mason
13	Mason Class II
14	Machine hand (Class II, III, IV)
15	Machine Man
16	Mate Gr. I (Senior)
17	Mechanic
18	Milk Writer
19	Mistry (Head)
20	Moulder
21	Muster Writer
22	Operator (Tube-well)
23	Painter
24	Plumber

25	Welder
26	Upholsterer
27	Wireman
28	Chipper
29	Chipper-Cum-Grinder
30	Cook (Head)
31	Driller
32	Driller (Well Boring)
33	Driver(Loco/Truck)
34	Electrician (Assistant)
35	Mechanic (Tube-Well)
36	Mistry(Stell, Tube-Well, Telephone)
37	Meter Reader
38	Meteorological Observer Navghani
39	Operaor (Batching Plant, Cinema Project, Clamp Shelf, Compressor, Grane, Dorricks, Diesel Engine, Doser, Dragling Drill Dumber, Excavator, Fork Lift Generator, Grader, Jack Hammer and Payment breaker Loader, Pump, Pile Driving, Scraper, Screening Plant, Shovel, Tractor, Vibrator, Weight Batchers, Railway Guards, Repairer (Battery)
40	Sharper/Slotter
41	Sprayer (Ashalt) Station Master
42	Surveyor (Silt)
43	Trades-Man
44	Train Examiner
45	Turner/Miller
46	TyreVulcaniser
47	Sawyer
48	Sawyer (Selection Grade Class II) Serang
49	Serangpile
50	Driving Pantooms with Boiler
51	Shapesman
52	Shift-incharge
53	Sprayman
54	Sprayman (Roads)
55	Stone Cutter
56	Stone Cutter (Selection Grade, Grade II, Class II)
57	Stone Chisler
58	Stone Chisler (Class II)
59	Stone Blasterer
60	Sub-Overseer (Unqualified)
61	Surveyors
62	Pump Driver
63	Pump Driver (Selection Grade), Grade II and III, Class II)
64	Pump Driver (Selection Grade, P.E., Driver,
65	Pumpman
66	Pumpman (Assistant)
67	Plumber
68	Polisher (with spray) Grade II
69	Ratan Man
70	Rivet Cutter (Assistant)
71	Rivetter
72	Rivetter (Cutter)
73	Road Inspector Grade II, Railway Plate Layer
74	Rod Bender
75	Haulage Operator
76	Dispensary Attendant
77	Work Sakar
78	Mica Cutter Grade -I
79	Dresser Grade -I Mica

80	Supervisory Fireman
81	Fireman only in Mines
82	Compressor Driver
83	Pump Man Driver 96. Grinder in Mica Mines
84	Surveyors (Assistant)
85	Tailor
86	Tailor(Upholstry)
87	Transprayer
88	Tar man
89	Line Man
90	Tiler Class II
91	Wall(Floor, Roof)
92	Tiler (Selection Grade)
93	Tin-Smith
94	Tin Smith(Selection Grade, Grade II and III, Class II) Tinker
95	Well Sinker
96	Assistant Mistry
97	Armature Winder Grade-II and III
98	Bhandari
99	Blacksmith
100	Blacksmith (Selection Grade, Grade II, III, Class II and III)
101	Boilerman
102	Boilerman Grade II and III
103	Boiler Foreman Grade II
104	Work (Assistant)
105	Brick Layer
106	Bricklayer (Selection Grade, Class II)
107	Blaster
108	Chowkidar (Head)
109	Security Guard (without arms)
110	Carpenter
111	Carpenter (Selection Grade, Grade II and III, Class I and III Assistant
112	B.I.M. Road
113	Cabinet Maker
114	Caneman
115	Celotex
116	Cutter Maker Chargeman, Class II and Class III, Carpenter Ordinary)
117	Checkder (Junior)
118	Chick Maker
119	Chickman (Junior) Concrete Mixure Mixer
120	Concrete Mixure Operator
121	Cobbler
122	Coremaker
123	Driver
124	Driver Motor Vehicle
125	Motor Vehicle Selection Grade
126	Motor Lorry
127	Motor-Lorry Grade II
128	Lorry Grade II
129	Diesel Engine
130	Diesel Engine Grade II
131	Mechanical Road Roller I.C. and Cement Mixer etc.
132	Road Roller
133	Road Roller Driver Grade II
134	Driver (Engine Static Stone Crusher, Tractor/Bull Dozer, Steam Road Roller, Water Pump, Mechanical Assistant, Road Roller, Mechanical, Steam Crane, Tractor with Bull Dozer Mechanical, Transport, Engine Static and Road Roller Boiler Attendant
135	Engine Operator (Stone Crusher Mechanical)

136	Distemperer, Electrician, Electrician (Grade II, Class II and Class III)
137	Fitter
138	Fitter (Selection Grade, Grade II and III) class II and III Assistant, Pipe class II, Pipe Line ending Bars for
139	reinforcement Cum-mechanic, Mechanic and Plumber)
140	Gharami (Head)
141	Glazier
142	Hole Drillar for Blasting
143	Joiner
144	Joiner (Cable, Cable Grade II)
145	Lineman (Grade II,III, High Tension/Low Tension)
146	Mason
147	Mason (Selection Grade, Grade II, III and Class B Mistry)
148	Stone (Stone Class II, Brick Work, Stone work)
149	Brick-layer
150	Tile Flooring
151	B.I.M Muccadam (Head)
152	Stone cutting
153	Ordinary Machanics
154	Mechanic
155	Mechanic (Class II, Air conditioning, Air conditioning Grade II
156	Diesel Grade II
157	Road Roller Grade II
158	Assistant (Radio)
159	Manson (Gharami)
160	Mistry
161	Mistry Grade II, Air conditioning Grade II, P. Way, Survey, Santras Works)
162	Mason Class A
163	Moulder
164	Moulder (Brick, Tile)
165	Painter
166	Painter (Selection Grade, Grade II and III, Class II, Assistant Lotter and Polisher, Polisher, Rough)
167	Plasterer
168	Plasterer (Mason Grade II)
169	Plumber
170	Plumber (Selection Grade, Class II, Assistant Lotter and Polisher, Rough),
171	Plasterer
172	Plasterer (Mason Grade II)
173	Plumber (Selection Grade, Class-II, Assistant Senior, Junior, Mistry Grade II)
174	Plumbing Mistry
175	Plumber-cum-Fitter
176	Polisher
177	Polisher (Floor)
178	Sirdhar Lathe Man
179	Geologist
180	Trailors
181	Turner
182	Upholsterer
183	Upholsterer (Grade II and III)
184	Painter Spray (Class II)
185	Wood Cutter
186	Wood Cutter Section Grade
187	Wood Cutter Class II
188	Work Sircar
189	Welder
190	Airwineh Haulage Operator
191	Auto-electrician

192	Painter
193	Blacksmith
194	Tailor
195	Compressor Operator
196	Blaster/Shot-firer
197	Driver
198	Head cook
199	Chargeman
200	Carpenter
201	Concrete Mixer Operator
202	Compressor Attendant
203	Air Compressor Attendant
204	Tractor Driver
205	Vehicle Driver
206	Chemist and Assistant/ Chemist
207	Sub- overseer (unqualified)
208	Driller
209	Handhole Driller
210	Drill Mechanic
211	Driver Auto
212	Electrician
213	Wireless Operator Asstt. Foreman
214	Foreman
215	Fitter
216	Ferry Driver
217	Issuer Loco
218	Super Foreman
219	Hoist Operator
220	IMCE Driver
221	Driver
222	Loco Driver
223	Loader Operator
224	Linesman
225	Mechanic/ Machinist
226	Mason
227	Mid Wife
228	Tinsmith
229	Supervisory Mechanic
230	Pump Attendant only in Gypsum, Barytes and Rock Phosphates
231	Pump Operator/Driver
232	Mining Mate with competency certificate under Metalliferous Mines\ Regulations, 1961.
233	Mistry
234	Skilled Mazdoor
235	Turner
236	Senior Mechanic
237	Pipe Fitter
238	Supervisor
239	Drafts Man
240	Wireman
241	Timber Man/Timber Mistry Elect.
242	Stone Crusher Operator
243	Crusher Operator
244	Moulder
245	Welder
246	Operator
247	Work Mistry
248	Engine Driver
249	Mining Engine Driver Grade -II

250	Engineman
251	Valveman
252	Cutter
253	Winding Engine Driver Grade - II
254	Security Guard (Unarmed) /Head Chowkidar
255	Shovel Operator
256	Limco Loader Operator
257	Surface Supervisor
258	Dozer Operator
259	Compressor Driller
260	Dumper Tractor Operator
261	Boiler Man (with Certificate)
262	Machinery Attendant
263	Air-conditions Mechanic
264	Crech Attendant only in Magnesite, Manganese and Mica Mines
265	Power Shovel Operator
266	Power and Pump House Operator
267	Miner Grade - I
268	Tractor Operator 80. Tub Repairer 81. Lathe Mistry
269	Stationery Engine Attendant 83. Generator Operator 84. Loading Foreman
270	Diesel Mechanic
271	Ferro Printer cum-chairman
272	White Washing and Colour Washing Man
273	Operator Pneumatic Tools, Operator (Fitter)
274	Boreman
275	Borer
276	Wireman (Grade II and III, Mechanic, Electrical)
277	White Washer
278	White Washer (Selection Grade, Class II)
279	Wireman
280	Welder (Class II, Bridge work)
281	Welder Gas
282	Muccatam (with Competency Certificate under Metalliferous Mines Regulations, 1961).
283	Security Guard (without arms)and other categories by whatever name called which are of skilled nature
284	Assistant (Farm)
285	Assistant (Cashier)
286	Librarian
287	Telex or Telephone Operator
288	Hindi Translator
289	Telex or Telephone Operator
290	Hindi Translator
290	Accounts Clerk
291	Clerks
292	Computer/Data Entry Operator
293	Telephone Operator, Typist
294	Store Attendant
295	M. C. Clerk
296	Munshi (Matriculate, Non-matriculate)
297	Store Clerk (Matriculate Non-matriculate)
298	Store Keeper
300	Store Keeper Grade I, Grade II, (Matriculate)
301	Time Keeper
302	Time Keeper (Matriculate Non-Matriculate)
303	Book Keeper
304	Work Munshi
305	Work Munshi (Subordinate)
306	Magazine Clerk

307	Teller Clerk
308	Store clerk
309	Tally Clerk
310	Store Issuer
311	Tool Keeper
312	Computer/Data Entry Operator
313	Record Keeper
314	Tracer
315	File Clerk
316	Register Keeper
317	Time Keeper
318	Clerk
319	Munshi
320	Typist and other categories by whatever name called which are of clerical nature
SI No	HIGHLY SKILLED
1	Artificer Class I
2	Blacksmith Class I
3	Carpenter Class I
4	Machine
5	Hand Class I
6	Mason Class I
7	Mechanic (Senior)
8	Painter (Grade I, Class I, Spray) Plasterer (Mason) Class I
9	Plumber (Head, class I)
10	mastery Grade I
11	Polisher (with spray Grade I)
12	Road Inspector Grade I
13	Sawyer Class I
14	Stone Cutter Class I
15	Stone Cutter Grade I
16	Stone Chiseler Class I
17	Stone Mason Class I
18	Sub-Overseer (Qualified)
19	Tyler Class I
20	Tinsmith Grade I and Class I
21	Upholsterer Grade I
22	Varnisher Class I
23	Welder-Cum-Fitter and Air Conditioning Mechanic
24	Welder (Gas) Class I
25	White Washer Class I
26	Wireman Grade I, Class I
27	Wood Cutter Class I
28	Grinder (Tool) Grade I
29	Operator (Batching Plant Grade I)
30	Leader Grade I
31	Pile Driving Grade I
32	Pump Grade
33	Scraper Grade I
34	Screening Plant Grade I
35	Pump Grade I
36	Scraper Grade I
37	Security Guards (with arms)
38	Armature Winder Grade I
39	Blacksmith Grade I and Class I
40	Boiler man Grade I
41	Boiler man Foreman Grade I
42	Brick Layer class I
43	Cable Joiner Grade I

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

103	Compressor Grade I
104	Grader Grade I
105	Tractor Grade I
106	Vibrator Grade I
107	Screening Plant Grade I
108	Shovel Grade I
109	Shovel and Dragline
110	Tyre vulcanizer Grade I
111	Security Guard (with Arms) and other categories by whatever name called which are of Highly skilled nature