

**VERSTILE ROLE OF CAs IN AREAS THE HUMAN ASSET
MANAGEMENT , ITS ACCOUNTING, SOFT SKILLS TRAINING ,
CREATING ROBUST HR DEPT AND COMPLIANCE of
EMPLOYEMENT LAWs**



By

CA. (Dr.) Rajkumar Adukia

Author of more than 300 books,

Business Growth and Motivational Coach,

Member IFRS SMEIG London 2018-2020

Ex director - SBI mutual fund, BOI mutual fund

Ph. D, LL. B, LLM (Constitution), FCA, FCS, MBA, MBF, FCMA, Dip Criminology, Dip in
IFR(UK) Justice (Harvard), CSR, Dip IPR, Dip Criminology, dip in CG, Dip Cyber, dip data
privacy B. Com, M. Com., Dip LL & LW

Student of – MA (psychology), MA (Economics), IGNOU PGDCR, PGCAP etc.

Chairman western region ICAI 1997, Council Member ICAI 1998-2016

This article purported to give you insight information of the human resources world in terms of lucrative professional opportunities available for the chartered accountants.

I. What is Human Resource?

The term resources implies an object that provide future expected service. Human resource is one of the crucial and valuable assets that a company or an organization can have in addition to physical and financial assets. It was coined by Management Guru Peter F. Drucker (1954) in the Practice of Management. He emphasises that the human resource can only utilize itself. "The human being has absolute control over whether he works at all."

The typical definition of Human Resources is

"A division of a business that is charged with finding, screening, recruiting, and training job applicants, as well as administering employee-benefit programs"

Therefore a **Human Resource Management** is a particular workforce in an organisation which is entrusted with the responsibility performing such task leading the growth organisation.

Such tasks includes

- recruitment, selection of upcoming employees : the process involves
 - o choosing right person for the right job
 - o understanding the individual goals and if they align with organisation's goal

- Alignment of ethical values and whether they can be blended with the culture of the organisation
- ensuring proper assesement of employees,
- giving them training and responsible for skill development,
- compensation to such employees,
- employment agreement: Points to remember while drafting
 - Employment agreement
 - Written document
 - Should cover as many specific areas as possible
 - Adhere to industry standards
 - Get the KYC documents verified along with the transcripts
 - Define key performance indicators
 - Set the right expectations
 - Define the wages/salary in clear terms
 - Define the bonus or other incentives clearly
 - Other benefits should be specifically spelt out
 - Other aspects like promotion, transfer, leave, encashment of leave
 - Clause of termination/Resignation should be spelt out very clearly
 - Notice period and knowledge transfer should be handled clearly
- maintaining cordial labour relations by focusing upon health, safety and welfare of employees.

By this one may conclude the core functions rest with Human Resources which are:

1. Compensation and Benefits

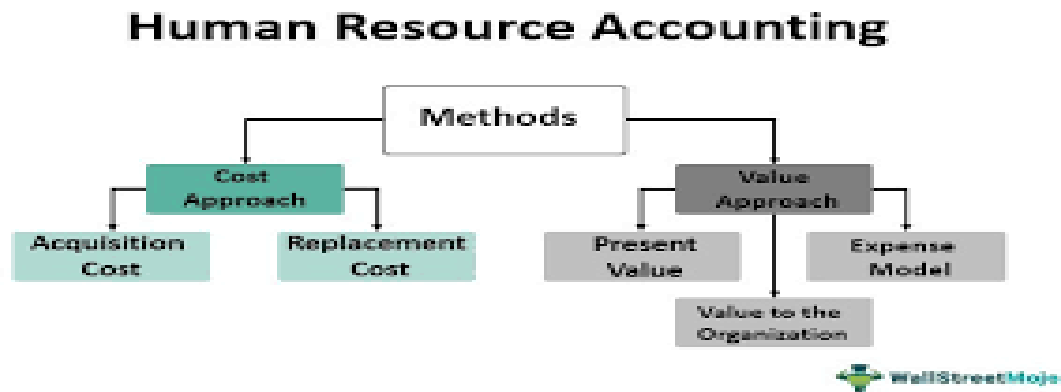
2. Recruiting and Staffing
3. Safety and Compliance
4. Training and Development
5. Talent Management

II. In detailed responsibility of the HR department is to:

1. Determine the needs of the staff.
2. Determine whether to use temporary staff or hire employees to fill these needs.
3. Determine do's & don'ts.
4. Recruit the best employees
5. Train employees and upgrade their learning knowledge.
6. Supervise the work.
7. Evaluate the work.
8. Establish 'Discipline work culture' in the organization.
9. Avoid politics in the office.
10. Apply 'HR Software' for the ease of work in the organization.
11. Manage employee relations. If there are unions, perform collective bargaining.
12. Prepare employee records and personal policies.
13. Manage employee payroll, benefits, and compensation.
14. Ensure equal opportunities.
15. Deal with discrimination.
16. Deal with performance issues.
17. Ensure that human resources practices conform to various regulations.
18. Motivate employees.
19. Mediate disputes.

20. Disseminate information in the organization so as to benefit its growth.

III. Human Resource Accounting:



The Human Resource Accounting involves the cost of budgeting the human resources in a particular organization. The said cost includes the compensation, salary/wages & training expenses etc.

In other term one may defined the Human Resource Accounting as the process of evaluating/knowning the cost invested in the employees within an organization in terms of recruitment, training, payment of compensation etc. and adjusting the same by knowing the in return contribution from such employees an that organization.

Human Resource Auditing: This process involves the examination of Human Resource policy, analysis of job, overseeing the compliance of all applicable laws etc.

The HR complaince typically involves the process of defining policies and procedures governing the employment and work practices in an organizations. The organization policies are usually comprises of work conditions, employee benefits, office rules, code of conduct, and various factors related regulations. It

should be such smooth written like a handbook for employee noting all the rights and responsibilities they are assigned with.

IV. Compliance assistance to HR is one of area that unfolds professional opportunities for chartered accountant.

They may assist in

1. Setting up Human Resources Department
2. Setting up internal control in HR department
3. Payroll accounting
4. Soft skills training
5. Compliance of Employment Laws
6. Internal audit of HR department
7. Succession Planning
8. Job description, Job policy , Career development
9. Setting up recruitment agency
10. Consulting to recruitment agencies
11. Setting up & assisting E learning platforms
12. Risk management
13. Taxation planning for employees
14. Tax compliance for employee

V. Development Soft Skills

If 2020 has taught us anything then it has to be prepare for anything that future could throw at us, being agile and adaptive is the only way to succeed.

For that one need to develop certain soft skills, this skills are less about qualification and more of personality driven. Developing such soft skills will help every individual to survive through work environment or other. This has become one of the crucial factor to land up lucrative professional opporunities. The global soft skill industry is estimated up to 21.3 billion US dollars



a. Communication :

Communication being the most important soft skills, listening is perhaps the crucial factor through which one may ace the game of it.

Key note for able communicator: adjusting the tone, efficiently acting on instructions, comprehend etc.

This skill is going to help you whether you are dealing with a customer complaint or working with your colleagues. You will able to learn and respond correctly to the circumstance you have been presented with.

b. Self- motivation

Having a positive attitude and the initiative to work well without around-the-clock supervision is a vital soft skill for any employee. Not only does it

demonstrate reliability and commitment, but it also shows that you can fit efficiently into an organisational structure without the need for constant supervision.

To demonstrate your motivation, think about these key skills:

- Positivity
- Ambition
- Commitment
- Initiative

c. Leadership

Whether you are leading a team or whole organization, this soft skill has the ability to inspire others and lead teams to success. People with good leadership skills will have a range of skills that are useful in the workplace, including:

- a) A positive attitude and outlook
- b) The ability to make quick and effective decisions
- c) Exemplary problem-solving or conflict management skills
- d) The ability to communicate effectively
- e) An aptitude for both self-motivating and motivating others

Even if you are applying for an entry-level role, don't be afraid to demonstrate your potential by showing how you have positively influenced others to take a project to success.

d. Responsibility

The Responsibility skills include many sub skills that ensure high level productivity in work management:

- Trustworthiness

- Discipline
- Motivation
- Conscientiousness
- Accountability

Taking responsibility means taking ownership of not only your goals but the wider company goals. This will mean taking the initiative to make improvements, accepting responsibility for any failures and really caring about working your way to success.

e. Teamwork

Like leadership, good teamwork involves a combination of other soft skills. One should know when to be a leader and when to be a listener. Good team players are perceptive, as well as receptive to the needs and responsibilities of others.

f. Problem solving

Those who can approach a problem with a cool and level head will often reach a solution more efficiently than those who cannot. This is a soft skill which can often rely on strong teamwork too. Problems need not always be solved alone. The ability to know who can help you reach a solution, and how they can do it, can be of great advantage.

g. Decisiveness

Decisiveness combines several different abilities:

- The ability to put things into perspective
- Weigh up the options
- Assess all relevant information
- Anticipate any consequences, good and bad

A decisive employee will take effective and considered action quickly, especially when under pressure. They take responsibility for the consequences of their decision and can adapt when mistakes are made. This ensures that opportunities aren't missed by lengthy analysis or debate.

h. Ability to work under pressure and time management

Many jobs come with demanding deadlines and, sometimes, high stakes. Recruiters prize candidates who show a decisive attitude, an unfaltering ability to think clearly, and a capacity to compartmentalize and set stress aside. Employees who manage their time well can efficiently priorities tasks and organize their diaries while adopting an attitude which allows them to take on new tasks and deadlines.

i. Flexibility

Flexibility is an important soft skill, since it demonstrates an ability and willingness to embrace new tasks and new challenges calmly and without fuss.

Flexible employees are willing to help out where needed, take on extra responsibilities and can adapt quickly when plans change.

Employers are looking for candidates who can show a willing and upbeat attitude, and who are unfazed by change.

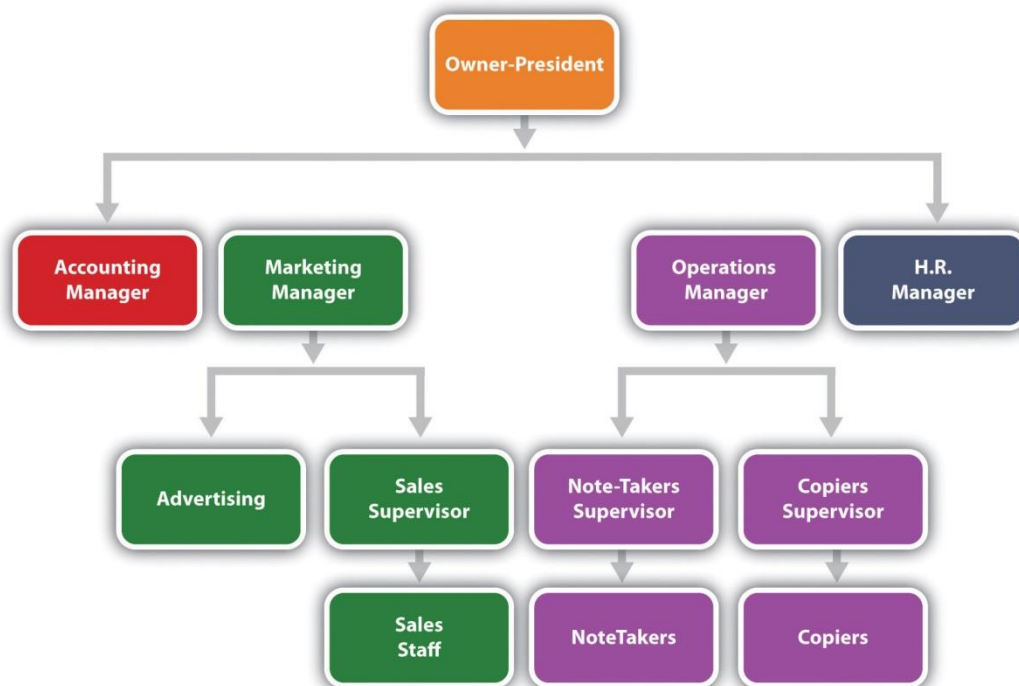
j. Negotiation and conflict resolution

This is another of those soft skills which employers look for in potential leaders. To be an adept negotiator is to know how to be persuasive and exert influence, while sensitively seeking a solution which will benefit all parties.

VI. Assistance in deciding Organization structure

The assistance of chartered accountant is crucial for any business since its inception. Their service may start right from planning the organization chart. Every business comprises of number of employees who are working constantly on all levels of departments whether it be financial, legal, management etc.

Organization Structure:



In deciding the structure of organization there are crucial factors which are needed to give attention to.

- a. Reporting relationship: It is all about patterns of formal communication. This should be set in such a way that there shall not be any situation of miscommunication and the same time done with focus of time saving. For instance the marketing and operation team should be connected to common communication so that each of them will understand their respective function.
- b. Lines of authority: This will decides the chain of reporting that is the question to who the person will report.

- c. Chain of command: this pertains to determining the layers of top managerial position and lowest managerial position.
- d. Delegating authority : This aspect deals with the intend of under burdening the managerial work as well as giving opportunities to subordinate to learn and develop new skills
- e. Responsibility and authority: Although at the initial stage the leader of the business are accorded all responsibilities and authorities, but as it grows they have assign certain function to the subordinate staff so that they could focus on crucial planning and figuring out the ways to execute it to further growth of business.

Monthly management:

As explained earlier there are several layers of reporting, management, authorities involve in an organization. Therefore keeping the track of everyone's performance and account is bit of a task that can be reduce with professional assistance.

This involves certain functioning such as:

- a. Maintaining the accounting records of each employee, the data pertaining to fixed assets accounting, Employee expense reimbursements etc.
- b. Supervision of the in-house accounting team
- c. Strategies for budget planning, review and comparing with actual reports of expenses. Keeping the track of financial performance
- d. Suggest measures to improve overall efficiencies in the processes

VII. Employment Laws

Employment law being the subset of Human resources its compliance is as important as business planning & execution for the successful running of an

organization. This is so because it implies that the organization values the contribution and thereby recognized the importance of protection of interest of employees within that organization.

The labor legislations are a proof that the services of the employees are valued in that respective organization they are working not to mention even our constitution recognizes the right to livelihood as a feature of right to life. Labour appears in the Concurrent list, Seventh Schedule to the Constitution of India. Therefore both Central and State governments has a power to enact laws on this subject.

Constitutional entry of subject related to labour:

Sr. no.	Subject list Entry no.	Subject
1	Concurrent list Entry 22	Trade unions, industrial and labor disputes
2	Concurrent list Entry 23	Social security and social insurance; employment and unemployment
3	Concurrent list Entry 24	Welfare of labour including conditions of work, provident funds, employer's liability, workmen's compensation, invalidity and old age pensions and maternity benefits.
4	Union list Entry 55	Regulation of labour and safety in mines and oilfields
5	Union list entry 61	Industrial disputes concerning union employees
6	Union list entry 65	Union agencies and institutions for: <ul style="list-style-type: none"> a. Professional, vocational, or technical training including training of police officers or b. The promotion of

		special studies or research or c. Scientific or technical assistance in the investigation or detection of crime
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Presently there are 50+ employment or labour legislation exists in our country that are motivated with object of protecting employee's interest and conferring employer with certain duties and responsibilities and ultimately maintain cordial relationship between employer and his employees. They are monitor through nodal ministry namely the Ministry of Labour and Employment.



The employer of every organization is required to comply with each and every such labour legislation which in turn creates multi opportunities for chartered accountants whose valuable assistance will inspire growth of organisation subsequently leading it towards the path of success that further contribute in strengthening nation's economy.

VIII. A detailed list of present employment or labor related legislation in the country:

A. Labour laws enacted by the Central Government, where the Central Government has the sole responsibility for enforcement

1. The Employees' State Insurance Act, 1948:

Effective from 1st sept 1948, the act is applicable to all factories except seasonal factories as defined u/s 2 (19A).

2. The Employees' Provident Fund and Miscellaneous Provisions Act, 1952
Enacted with intent of social security in the context of retirement benefit or on the death of employee, where the scheme is administered by the central board(sec 5A), executive committee (sec 5AA), state board (sec 5B), Regional committee(works on the advice of central board). Consisting of total 22 sections and 4 schedule the act applies to all factory falling under schedule I where 20 or more employees are employed.
3. The Dock Workers (Safety, Health and Welfare) Act, 1986
Commenced from 15th April 1987 the act intended to provide health safety for dock workers. Total sections 25.
4. The Mines Act, 1952
The act provides for safety measures for labourers working in coal, metallic, ferrous, and oil mines while working with shafts, opencast workings, conveyors or aerial ropeways, etc. (Section 57)
5.
 - 5.1 The Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labour Welfare (Cess) Act, 1976 and
 - 5.2 The Iron Ore Mines, Manganese Ore Mines and Chrome Ore Mines Labor Welfare Fund Act, 1976
 - 5.3 The Mica Mines Labour Welfare Fund Act, 1946
 - 5.4 The Beedi Workers Welfare Cess Act, 1976
 - 5.5 The Beedi Workers Welfare Fund Act, 1976
 - 5.6 The Limestone and Dolomite Mines Labour Welfare Fund Act, 1972
 - 5.7 The Cine Workers Welfare (Cess) Act, 1981
 - 5.8 The Cine Workers Welfare Fund Act, 1981

The above acts enacted with the purpose of promoting welfare of such worker. In order to imply the same various scheme have formulated and are under operation in the field of health, education, social security, housing, water supply, recreation, rehabilitation etc.

B. Labour laws enacted by Central Government and enforced both by Central and State Governments

6. The Child Labour (Prohibition and Regulation) Act, 1986

Into enforcement since 26th May 1993, the act applies to an organisation, place of work where one or more employees are employed. It prohibits employment of children below 14 in certain 13 occupations (Part A of the schedule) and 57 processes (Part B of the schedule)

6.1 The Child Labour (Prohibition and Regulation) Rules, 1988 u/s 18(1) of the act

7. The Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Act, 1996. Effective from 1st march 1996

7.1 The Building and Other Construction Workers' Welfare Cess Rules, 1998

7.2 The Building and Other Construction Workers' (Regulation of Employment and Conditions of Service) Central Rules, 1998

7.3 The Building and Other Construction Workers Central (Amendment) Rules 2017

The act applies to every establishment which employs, or had employed on any day of the preceding twelve months, ten or more building workers in any building or other construction work.

8. The Contract Labour (Regulation and Abolition) Act, 1970.

8.1 The Contract Labour (Regulation and Abolition) Central Rules, 1971

8.2 The Contract Labour (Regulation and Abolition) Central Amendment Rules, 2017

8.3 The Contract Labour (Regulation & Abolition) Central (Second Amendment) Rules 2017

Applicability of the act:

- every establishment in which twenty or more workmen are employed or were employed on any day of the preceding twelve months as contract labour;
- every contractor who employs or who employed on any day of the preceding twelve months twenty or more workmen.

9. The Equal Remuneration Act, 1976.

Equal remuneration to both men and women workers.

10. The Industrial Disputes Act, 1947

10.1 The Industrial Disputes (Central) Rules, 1957

Effective from 3rd November 1947 the act intended to resolve industrial disputes and other contingencies such as retrenchment, layoffs, layoffs, closure etc.

11. The Industrial Employment (Standing Orders) Act, 1946.

The act requires employers in industrial establishments to formally define conditions of employment under them and submit draft standing orders to certifying Authority for its Certification.

11.1 The INDUSTRIAL EMPLOYMENT (STANDING ORDERS) CENTRAL RULES 1946

12. The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979.

It regulates the employment of inter-state migrant workmen, the one who employed through contractor from one state to another

13.The Labour Laws (Exemption from Furnishing Returns and Maintaining Registers by Certain Establishments) Act, 1988

- The act provides for the exemption of employers in relation to establishments employing a small number of persons from furnishing returns and maintaining registers under certain labour laws.
- Small establishment where not less than 10 and not more than 19 employees are employed are exempted from furnishing returns and maintaining registers under nine enactments mentioned in the first Schedule to the Act

14.The Maternity Benefit Act, 1961

The act protect rights of women employees during pregnancy and after child birth.

14.1 The Maternity Benefit (Mines and Circus) Rules 1963

14.2 The maternity benefit (amendment) act, 2017 effective from 1st July 2017 provide provision of creche facility for an organisation having 50 or more employees

15.The Minimum Wages Act, 1948

Enacted to ensure the employers did not exploit employees with insufficient wages and is applicable on all establishments, factories, place of business and industry types. Unscheduled industries are generally excluded, though a state can add a minimum wage for an occupation or specify it for a sector during a revision cycle.

16.The Model Shops and Establishments (Regulation Of Employment and Conditions of Service) Act, 2016

- ◆ Applies to all establishments employing 10 or more workers. However, establishments with less than 10 workers are required to intimate the facilitator

- ◆ Purpose is to regulate the conditions of work and employment in shops, commercial establishments, and residential hotels, restaurants, eating houses, theatres and other places of public entertainment.

17.The Payment of Bonus Act, 1965

Principal act regulating payment of bonus, for every employee drawing wages up to Rs. 21,000/-. Purpose is to reward the employees for their good work for the organization.

18.The Payment of Gratuity Act, 1972

Gratuity: A benefit given by employer to the employees for rendering service continuously for five years, mandatory and monetary benefit given at the time of employee's separation from organisation or at his retirement.

Act applies to every factory, mine, oil field, plantation, port, railways, company, shop, establishment or educational institutions employing 10 or more employees.

19.The Payment of Wages Act, 1936

The Act provides for the responsibility for payment of wages, fixation of wage period, time and mode of payment of wages, permissible deduction as also casts upon the employer a duty to seek the approval of the Government for the acts and permission for which fines may be imposed by him and also sealing of the fines, and also for a machinery to hear and decide complaints regarding the deduction from wages or in delay in payment of wages, penalty for malicious and vexatious claims. It does not apply to persons whose wage is Rs. 24,000/- or more per month.

20.The Cine Workers and Cinema Theatre Workers (Regulation of Employment) Act, 1981

It applies to such Cine workers whose monthly remuneration does not exceeds 1,600/- p.m. and where such remuneration is by way of lump-sum a sum of Rs. 15.000/- p.m.

It made compulsory a written agreement for employment of a Cine workers and registration of that agreement with competent authority.

21.The Building and Other Construction Workers Cess Act, 1996

To provide safety and healthy working environment for the worker engaged in construction activities.

22.The Apprentices Act, 1961

An apprentices means a person who is undergoing an apprenticeship under a contract of apprenticeship

Eligibility:

- a. He shall not be less than 14 years of age
- b. He shall fulfill standards of education and physical fitness specified under Rule 3 r/w Schedule I, IA and 4 respectively r/w schedule II (section 3)

23.The Unorganized Workers Social Security Act, 2008

Section 2 (m) of the act defines "**unorganised worker**" means a home-based worker, self-employed worker or a wage worker in the unorganised sector and includes a worker in the organised sector who is not covered by any of the Acts mentioned in Schedule II to this Act

Purpose: To provides social security to unorganized workers and place them in a better position, effective from 30th december 2008 it enlist various schemes to protect such unorganised workers and allows there registration.

23.1 The Unorganised Workers' Social Security Rules, 2016

24.The Working Journalists (Fixation of Rates of Wages Act, 1958

An Act to provide for the fixation of rates of wages in respect of working journalists and for matters connected therewith.

25. The Merchant Shipping Act, 1958

A comprehensive legislation dealing with merchant shipping in India.

26. The Dangerous Machines (Regulation) Act, 1983

Dangerous machines include those which can cause accidents in terms of

- Death of operator
- Dismemberment of limb
- Other bodily injuries.

A manufacturer or dealer is not allowed to deal in a “dangerous machine” without having issued a valid licence for the same on behalf of the Controller.

27. The Dock Workers (Regulation of Employment) Act, 1948

- “**dock worker**” means a person employed or to be employed in, or in the vicinity of, any port on work in connection with the loading, unloading, movement or storage of cargoes or work in connection with the preparation of ships or other vessels for the receipt or discharge of cargoes or leaving port

27.1 The Dock Workers (Regulation of Employment) (Inapplicability to Major Ports) Act, 1997

27.2 The Dock Workers (Regulation of Employment) Rules, 1962

27.3 The Dock Workers (Advisory Committee) Rules, 1962

27.4 The Dock Workers (Safety, Health and Welfare) Act, 1986

27.5 The Dock Workers (Safety, Health and Welfare) Rules, 1990

27.6 The Dock Workers (Safety, Health and Welfare) Regulations, 1990

27.7 The Dock Workers (Regulation of Employment) (Inapplicability to Major Ports) Act, 1997

28. The Private Security Agencies (Regulation) Act, 2005

Such agencies are engaged in providing security services to any property, human and include training of security guards.

To regulate the private security industry in the country. The act mandates to obtain license from state authority concerned, hence although the act controlled by central m/o of home affairs, licensing authority is conferred on state government.

C. Labour laws enacted by Central Government and enforced by the State Governments

29.The Employers' Liability Act, 1938

The act applies to safeguard the interests and for the protection of workmen who bring suit for damages for injuries endured by them. It rules out certain defences arising out of injuries sustained by workmen.

30.The Factories Act, 1948

It applies to premises where 10 or more persons with aid of power or 20 or more workers with aid of power working where manufacturing process is being carried out. It consists of 120 Sections divided into XI Chapters, mainly dealing with procedural and enabling provisions to make the law effectively enforceable by imposing responsibilities on the employer and occupier of the factories.

31.The Motor Transport Workers Act, 1961

Enforced since march 1962, it intends to provide for the welfare of motor transport workers and regulate their conditions of working. The act applies to every undertaking employing 5 or more motor transport workers.

32.The Personal Injuries (Compensation Insurance) Act, 1963

The Personal Injuries (Compensation Insurance) Act, 1963, enacted with a purpose of serving as an indemnity against any injuries caused to the person of any person covered under this Act. The Act comprises of 24 sections and has to be read with and in accordance to The Personal Injuries (Emergency Provisions) Act, 1962 and The Personal Injuries

(Compensation Insurance) Scheme, as provided under Section 8 of The Personal Injuries (Compensation Insurance) Act, 1963.

32.1 The Personal Injuries (Emergency Provisions) Act, 1962

33.The Plantation Labour Act, 1951

The act provides for the welfare of labour and to regulate the conditions of work in plantations.

34.The Sales Promotion Employees (Conditions of Service) Act, 1976

The act applies to every establishment engaged in pharmaceutical industry and other 10 industries mentioned in the https://labour.gov.in/sites/default/files/E_177_2012_032.pdf

35.The Trade Unions Act, 1926

Trade unions means a voluntary organisation of workers relating to a specific trade, industry or a company formed to help and protect the interest and welfare by collective action.

36.The Weekly Holidays Act, 1942

The Act applies to persons employed in shops, restaurants and theatres however it excludes persons employed in a confidential capacity or in a position of management as per object of the Act (Section 1)

DEDUCTION OR ABATEMENT OF WAGES: There should not be any deduction or abatement of wages on account of closure of shops or holiday for the whole day or for half-day irrespective of the fact that a person is employed on the basis that no wages are payable to him for a holiday for the whole day or for the part of the day (Section 6)

PENALTIES: For failure to close shop or grant one day holiday or half-day holiday under Section 3, 4 & 5, or deducting wages for such holiday or failure to maintain registers or display notices under Section 10(2)(c), the penalty in fine upto Rs 25 for the offences for the first time and Rupees 250 for the second and third time (Section 9)

37.The Working Journalists and Other Newspapers Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955

38.The Employee's Compensation Act, 1923

Enacted with the object of making employer liable for compensating injured employees or their dependant's in case of demise of that employee. Rs. 15,000/- is considered for the computation under the Employee's Compensation Act, 1923

Calculation of compensation:

1. In case of an accident that results in permanent total disablement: In this case, an amount equal to 60% of injured employee's monthly wage into the relevant factor or Rs. 1,20,000/- whichever is more is given
2. When an accident results in death: An amount that is equal to 50% of the monthly wage of the deceased employee into the relevant factor or an amount equal to Rs. 1,20,000/- whichever is more or less

39.The Employment Exchange (Compulsory Notification of Vacancies) Act, 1959

The required compulsory notification of vacancies and submission of employment returns (ER-I and ER-II) by the employers to the employment exchanges. The Act applies to all establishments in the public sector and such establishments in the private sector as are engaged in non-agricultural activities and employing 25 or more workers.

40.The Children (Pledging of Labour) Act 1938

41.The Bonded Labour System (Abolition) Act, 1976

Bonded labour meaning debt slavery, a typed of forced labour or partly forced labour. The act provides various safegaurd against such bonded labour.

Section 4: the primary relief that was awarded to the bonded labourers with the commencement of the act was that the bonded labour stood discharged from any sort of obligation to provide bonded labour.

Section 5 any custom/agreement whereby bonded labour existed was rendered void and inoperative.

Prohibition was casted on institution of any suit before any civil court vis-à-vis recovery of bonded debt.

"Every decree or order for the recovery of bonded debt, passed before the commencement of this Act and not fully satisfied before such commencement, shall be deemed, on such commencement, to have been fully satisfied."

Section 7: any property which is under mortgage vis-à-vis bonded debt shall stand freed on commencement of the act.

Any person detained in civil prison in pursuance of the bonded debt shall be freed as per the provisions of the act.

Section 8 a bonded labour who has been freed shall not be evicted from homestead.

42. The Beedi and Cigar Workers (Conditions of Employment) Act, 1966

It intends the welfare of workers in Beedi and cigar establishments.

D. Labour code:

Although the labour code introduced and passed in both houses loksabha and rajyasabha as of yet there are not implemented in the country

1. The Code of Wages, 2019

- i. The Code on Wages (Central Advisory Board) Rules, 2021
 - ii. **The Draft of The Code on Wages (Central) Rules, 2020**
- 2. **The Occupational Safety, Health and Working Conditions Code, 2020**
 - i. **The Draft of The Occupational Safety, Health and Working Conditions Code (Central) Rules, 2020**
 - ii. Draft Rules prescribed under section 16 (5) of the Occupation Safety, Health and Working Conditions Code, 2020
- 3. **The code of social security, 2020**
 - i. **The Draft of the Code on Social Security (Central) Rules, 2020**
 - ii. **The Draft of the Code on Social Security (Employee's Compensation) (Central) Rules - 2021**
- 4. The Industrial Relations Code, 2020
 - i. Draft rules on Industrial Relations Code, 2020
 - ii. Draft Model Standing Order for Service Sector
 - iii. Draft Model Standing Order for Manufacturing Sector & Mining Sector
 - iv. Draft IR Central Recognition of Negotiating Union or Negotiating Council & Adjudication of Disputes of the Trade Unions Rules, 2021

IX. PROFESSIONAL IN EMPLOYMENT LAW COMPLAINT

The economic boom in our country have created a lot of scope not just for the commercial activities of business, market, industry but for the experts in a way where they could provide their valuable services to such players of economic activities.

The employment law being the crucial for stable growth of every organization, it is significant that the mandates provided under it, are well complied. This task can be better performed by expert who will take responsibilities of periodical compliance ensuring the business is in accordance with regulations. Owing to the fact of constant updates in regulatory mechanism, this professional may provided there assistance in implementing any change in provisions, clarifications, notified after the effective date.

Every Enterprises, as they are responsible for employment generation, GDP contribution and improvisation of industrial standards, there role is considered vital in the development of an economy. A full package guide providing complaine and advisory service for such enterprises/organisation is crucial as it will make the organisation statutory compliant, and will dynamic businesses to grow. The chartered accountant may guide the employer for keeping the workplace complaint.

To ensure that employees work in safe, healthy and sanitary conditions.

1. The employers should provide facilities such as rest rooms, first aid appliances and so on to workers employed
2. Provide a safe working environment at the workplace which includes safety from persons coming into contact at the workplace
3. Formulate clear rules or policies against sexual harassment
4. Constitution of ICC (in case the number of employees working in the organization are not less than 10) under the provisions of the Sexual Harassment for Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
5. Display (at a conspicuous place), the penal consequences of sexual harassment and order of constitution of ICC

6. Conduct workshops and awareness programmes for sensitizing employees of provisions of the Sexual Harassment for Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
7. Drafting and implementation of data protection policy
8. Drafting and implementation of equal opportunity policy
9. Display of abstracts of Payment of Gratuity Act and Maternity Benefit Act

How to determine when a particular law is applicable to organization?

This is perhaps the most interest question. The Main principles of Indian labour and employment laws is that they distinguish between employees who are defined as ‘workmen’ and those who are in management/supervisory/administrative roles (‘non-workmen’). Most of the legislations regulate the service conditions of and protect the rights of only those employees who qualify as workmen under Indian laws. The service condition of non-workmen is typically governed by the terms of the relevant employment contracts and the internal policies of the organization.

There key to figure out of applicable of laws:

- No of persons employed in an organization
- whether the person is worker as defined under the Act
- wages

Difference between Workmen and Non-Workmen: The Section 2(s) of the Industrial Disputes Act, 1947 defines a **workman** as “a person who is employed to do any manual, unskilled, skilled, technical, operational, clerical or supervisory work for hire or reward”. And excludes the following persons

- (i) those who are employed mainly in a managerial or administrative capacity;
- (ii) those who, being employed in a supervisory capacity, draw a salary exceeding INR 10,000 per month or
- (iii) Those who exercise, either by the nature of the duties attached to the office or by reason of the powers vested in them, functions mainly of a managerial nature.

However it should be noted that wage ceiling of INR 10,000 mentioned above is not always the definitive criterion and it depends on the exact nature of the job responsibilities and duties and the context of his/ her role in the organization, rather than merely the compensation package.

Advantages of being ascertained as workmen: Once employees are ascertained to be workmen under the ID Act, they would have several rights – for instance,

- ◆ Certain changes to their conditions of service and any termination of employment can only be undertaken as per a specified process.
- ◆ They can approach labour commissioners and/or the industrial tribunals in case of any unjustified termination and unfair labour practice.

Who are Non –Workmen?

- Those working in Managerial or administrative -governed by the State - specific shops and establishments legislation (“S&E Act”)
- Those who are governed by contracts of employment and the internal policies of an organization.
- Those who employees fall outside the scope of the ID Act

The professionals are required to be well versed with the regulatory knowledge, compliance requirement, technical procedure, policy requirement etc. These services especially in terms up to date compliance mandates conferred over the organization through various legislation including the employment legislation are not just important so to save from penal consequences rather they drive the growth the business taking them new heights of success, increasing the business efficiency by improving upon their ease of doing business.

Professional services under employment law:

1. Employment Contracts: Drafting or review and amendment of existing contract
2. Secondment Agreements: For international assignments of employees
3. Workplace Policies: Drafting of guidebook of policies or stand-alone policies
4. Drafting of Restraint of Trade Agreements
5. Drafting of Employee Confidentiality Agreements
6. Legislation Summary: Preparation of written summary of particular law
7. In-house Workshop: Training and Interactive presentation on particular law or changes Advisory Services Prevention of Sexual Harassment at Workplace Workshop for employer and employees
8. Legal Opinion: Written advice entailing the application of law to facts
9. HR Due Diligence or Health-check Review from a labour law perspective to check for compliance, as part of a due diligence process or as an ad hoc health-check
10. Employment laws and regulations compliance Audit Audit to determine compliance with various national laws and local regulations
11. Support in hiring, transfer and termination of employees.

12. Ongoing HR matters in employment relationship
13. Liaisoning with Labour authorities
14. Creation of employee trust and benefit structure including stock option schemes
15. Settlement of labour disputes
16. Labour litigation
17. Immigration solutions: Written advice on international assignments in-bound into India from an immigration law, labour law, company law and tax law perspective
18. Covering all aspects of HR, tax, immigration and employment law in respect of the international assignments of employees
19. Detailed analysis of the various project risks before the start of the project
20. Individual site selection for the implementation of the project
21. Providing the right consultants and specialists for individual Questions and topics
22. Establishment of a joint venture with an Indian partner
23. Assistance in the selection of local senior executives
24. Supporting with the project, from the planning to the implementation and Management of the ongoing business
25. Reorganisation and restructuring
26. Corporate financing
27. Legal tax, financial due diligence
28. Legal advisory on law particularly:
 - a. Company Law
 - b. Incorporation of subsidiaries, representative offices and branches
 - c. Joint Ventures, M & A
 - d. Due Diligence
 - e. Mergers, splits, conversions
 - f. Commercial, distribution and customs law

- g. Franchising
- h. Public-Private-Partnership
- i. Concessions and procurement law
- j. Intellectual property rights: patents, trademarks, copyright, know-how and licenses
- k. Special economic zones, investment contracts – Strategic Industries, Foreign Investment and Foreign exchange
- l. General and special contract and Commercial law for investments
- m. Competition and antitrust law
- n. Labour and immigration law
- o. Employee secondments
- p. Process and arbitration
- q. Business Criminal Law
- r. Liquidations and insolvency law
- s. Real estate and construction law, production sites (Greenfield / Brownfield), environmental law
- t. Mortgages and lien
- u. General and Special Administrative Law

X. COMPLAINT UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 (POSH)

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 was enacted sixteen years after the Supreme court judgment in the Vishaka & Ors vs State Of Rajasthan & Ors AIR 1997 SC 3011 decided on 13 August, 1997 wherein the apex court have laid down the guidelines to be observed in all work places that guarantees protection against

sexual harassment, abuse more importantly sexual harassment at workplace. The 12 points in guidelines famously known as “Vishakha Guidelines” were to be strictly observed till the enactment of suitable and effective legislation pertaining to protecting right of women to be protection from sexual harassment at workplace.

Pursuant to the judgments the central government enacted the aforesaid act that guarantee the protection against sexual harassment of women at workplace and for the prevention and redressal of complaints of sexual harassment and for matters connected therewith or incidental thereto.

The act vide chapter VI Section 19 conferred certain duties upon the employer that includes

- (a) Providing a safe workplace environment
- (b) Display at relevant place of workplace the penal consequences of sexual harassment and order of Internal Committee
- (c) Organising workshops, awareness programme, orientation programmes, for sensitising the employees with provision of the act
- (d) Facilities to Internal committee / Local Committee to deal with complaint and inquiry into complaint
- (e) securing the attendance of respondent and witnesses before the Internal Committee or the Local Committee
- (f) giving relevant information to the Internal Committee or the Local Committee
- (g) provide assistance to the woman if she so chooses to file a complaint in relation to the offence under the Indian Penal Code 1860
- (h) causing the initiation of action

- (i) treat sexual harassment as a misconduct under the service rules and initiate action for such misconduct
- (j) monitor the timely submission of reports by the Internal Committee

Compliance:

1. to constitute the Internal Complaints committee under section 4 of the act consisting of as below
 - a Presiding Officer who shall woman working employed at senior level
 - two Members from amongst employees preferably committed to the cause of women or who have had experience in social work or have legal knowledge;
 - one member from amongst non-governmental organisations or associations committed to the cause of women or a person familiar with the issues relating to sexual harassment
2. A Local Complaints Committee (LCC) will be set up in each district to hear complaints from institutions where there are fewer than ten employees, or where the complaint is against the employer himself

Composition:

- One chairperson women working in block, taluka or tehsil or ward or municipality in the district
- Two member where at least one shall be a woman from non-governmental organisations or associations committed to the cause of women or a person familiar with the issues relating to sexual harassmen
- One concerned officer the social welfare or women and child development in the district

Complaint before such committee and who is eligible to make complaint in the absence of aggrieved women:

In case of physical incapacity

- Relative
- Frience
- Co worker
- Officer of National / State commision of women
- Person with knowledge of concerned incident with her written consent

In case of mental incapactiy

- Relative
- Frience
- Special educator
- Qualified psychatrist / psychologist
- Guardian/ authority under whose care complainant is receiving care / treatment
- Person with knowledge of concerned incident with written consent

In case of complainant's death

- Any Person with knowledge of concerned incident with written consent of legal heir

In case of other reason

- Any Person with knowledge of concerned incident with her written consent

Company Policy Acknowledging Women Employee Protection:

The employee must make policy in such way:

1. Make sure there is a policy that has been “effectively” communicated to all workers, irrespective of whether they are paid or volunteers.
2. Display details of both informal and formal ways available to a worker to address/complain about workplace sexual harassment.
3. Undertake orientation on workplace sexual harassment for all workers in respective organizations, establishments or institutions.
4. A Complaints Committee which is trained in terms of skill and capacity is critical for building trust.
5. Encourage senior persons/leaders/supervisors or any person who can influence employmentrelated decisions, to become role models.
6. Men and women should be included in building a culture which no longer tolerates workplace sexual harassment

Penal Consequence:

- An employer can be subjected to a penalty of up to INR 50,000 for:
- Failure to constitute Internal Complaints Committee
- Failure to act upon recommendations of the Complaints Committee; or
- Failure to file an annual report to the District Officer where required; or
- Contravening or attempting to contravene or abetting contravention of the Act or Rules. Where an employer repeats a breach under the Act, they shall be subject to:
- Twice the punishment or higher punishment if prescribed under any other law for the same offence.
- Cancellation/Withdrawal/Non-renewal of registration/license required for carrying on business or activitie

Disclosure Of Compliance Of Above Act In Annual Report Is Mandatory For Companies:

The Companies (Accounts) Rules, 2014, to make it part of the mandatory non-financial disclosures in annual reports of private companies under Section 134 of the legislation wherein non-disclosure attracts penal provisions given under subsection (8) of the said section 134.

Accordingly, all companies will have to provide “a statement that the Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013”, a panel meant to inquire into sexual harassment complaints filed by women employees. Section 134 lists the disclosure framework that directors of companies have to comply with in the annual reports

XI. STARTUP INDIA BENEFIT OF SELF CERTIFICATION-EASIER COMPLIANCE OF LABOUR AND ENVIROMENTAL LAWS

Started from 16th January 2016 the Startup India initiative of government have rejuvenated the potential of budding enterprenuers. Innovation being the heart and soul the government has set criteria for an entity that can be recognised as Startup.

Vide G.S.R. 127 (E) DATED 19th February 2019 notified by DPIIT the government widening the scope of Startup provided that

An entity shall be considered as a **startup** (meaning of Startup) if it satisfies all the following conditions:

- i. If it is incorporated/registered as any of the followings:

- a. **Private Limited Company** (as defined in **Companies Act, 2013**).
- b. **Partnership Firm** (registered under Partnership Act, 1932).
- c. **Limited Liability Partnership** (registered under **Limited Liability Partnership Act, 2008**).
- d. **One Person Company** (as defined in Companies Act, 2013).

Provided that such entity is not formed by splitting up or reconstruction of a business already in existence, further it has **not completed ten years** since incorporation/registration as above.

- ii. Its turnover for any of the financial years has **not exceeded INR 100 Crore**.
- iii. It satisfies any of the following conditions:
 - It is working towards:
 - **Innovation** of new products/processes/services or
 - **Development** of new products/processes/services or
 - **Improvement** of existing products/processes/services
 - It is a scalable business model with a high potential of:
 - **Employment generation** or
 - **Wealth creation**.

Under the Startup India initiative, eligible companies can get recognised as Startups by DPIIT, in order to access a host of tax benefits, easier compliance, IPR fast-tracking & more.

Requirement for recognition:

- a) Certificate of Incorporation/Registration and PAN: Incorporation details such as Incorporation Number, Date of Registration, Permanent Account

Number (PAN), Name of the registered entity (Private Limited company/
Limited Liability Partnership / Registered Partnership Firm)

- b) Total No. of directors/partners and details of each director/partner with respect to Name, Mobile No., Email ID and complete address.
- c) Entity details with respect to Industry, sector and category in which it deals.
- d) Details of Authorized Representative (Name, Designation, Mobile No. and Email ID)
- e) Number of Employees including founders.
- f) Whether any awards/recognition received by the entity? If yes, need to upload document with respect to award/recognition received.
- g) What is the **problem** the startup is solving? It needs to be explained in maximum 250 words.

Brief about the entity with details on the problem solved, solution provided, uniqueness, and revenue model adopted

- h) How does your startup propose to **solve** above mentioned problem? It needs to be explained in maximum 250 words.
- i) What is the **uniqueness of your solution**? It needs to be explained in maximum 250 words.
- j) How does your startup generate **revenue**? It needs to be explained in maximum 250 words.
- k) Links or upload additional document to support your application. (eg. Website link, Videos, Pitch Deck, Patents, etc.). It is mandatory to provide any one.

- 1) Proof of concept such as pitch deck/ website link/ video (in case of a validation/ early traction/ scaling stage startup)

Easier compliance benefit:

- a) **Compliance with Labour & Environment Laws:** In order to reduce the regulatory burden on Startups, it has been allowed to self-certify compliances with certain labour & environment laws for a period of three years from the date of incorporation.

In respect of labour laws no inspection will be carried out unless they receive a credible & verifiable complaint of violation, filed in writing and approved by at least one level senior to the inspecting officer.

Relief in following Labour Laws:

- The Building and Other Construction Workers' (Regulation of Employment & Conditions of Service) Act, 1996
- The Inter-State Migrant Workmen (Regulation of Employment & Conditions of Service) Act, 1979
- The Payment of Gratuity Act, 1972
- The Contract Labour (Regulation and Abolition) Act, 1970
- The Employees' Provident Funds and Miscellaneous Provisions Act, 1952
- The Employees' State Insurance Act, 1948

Relief in following Environment Laws:

- The Water (Prevention & Control of Pollution) Act, 1974
- The Water (Prevention & Control of Pollution) Cess (Amendment) Act, 2003
- The Air (Prevention & Control of Pollution) Act, 1981

The process for easier compliance:

Self Declaration at Shram Suvidha Portal:

1. First, [Register](#) at Shram Suvidha Portal (Please ignore if you are already Registered)
2. [Login](#) into Portal
3. After successful login, Click link "Is Any of your Establishment a Startup?"

XII. Some labour law related initiatives taken by government in recent years:

Legislative Initiatives

- Under the **Payment of Bonus (Amendment) Act, 2015** eligibility limit for payment of bonus enhanced from Rs 10000/- to Rs. 21000/- per month and the Calculation Ceiling from Rs. 3500/- to Rs. 7000/- or the minimum wages.
- The **Payment of Wages (Amendment) Act, 2017** enabling payment of Wages to employees by Cash or Cheque or crediting it to their bank account.
- The **Child Labour (Prohibition and Regulation) Amendment Act, 2016** provides for complete ban on employment of children below 14 years in any occupation or process.
- The **Maternity Benefit Amendment Act, 2017**, increases the paid maternity leave from 12 weeks to 26 weeks.
- The **Employee Compensation (Amendment) Act, 2017** seeks to rationalize penalties and strengthen the rights of the workers under the Act.
- The **Payment Of Gratuity (Amendment) Act, 2018**, provides flexibility to the Central Government firstly to increase the ceiling limit of gratuity to such amount as may be notified from time to time and secondly to enhance the calculation of continuous service for the purpose of gratuity in case of female employees who are on maternity leave to such period as may be notified from time to time. **Vide Notification dated 29th March, 2018**, the ceiling limit of gratuity has been increased from Rs. 10 Lakh to 20 Lakh and this period of

maternity leave for calculation purpose has been enhanced from 12 weeks to 26 weeks.

Governance Reforms

- Ministry has notified **“Ease of Compliance to maintain Registers under various Labour Laws Rules, 2017”** on 21st February 2017 which has in effect replaced the 56 Registers/Forms under 9 Central Labour Laws and Rules made there under in to 5 common Registers/Forms. This will save efforts, costs and lessen the compliance burden by various establishments.
- The Model Shops and Establishments (Regulation of Employment and Conditions of Service) Bill, 2016 has been circulated to all States/UTs for adoption with appropriate modification. The said Bill inter alia provides for freedom to operate an Establishment for 365 days in a year without any restriction on opening/closing time and enables employment of women during night shifts if adequate safety provisions exist.
- Under the Industrial Employment (Standing Orders) Act, 1946, the category i.e. **Fixed Term Employment, with all Statutory Benefits**, has been extended to all Sectors to impart flexibility to an establishment to employ people to meet the fluctuating demands, **vide the Industrial Employment (Standing Orders) Central (Amendment) Rules, 2018**.
- Ministry has also notified **Rationalization of Forms and Reports under Certain Labour Laws Rules, 2017** on 28.03.2017 for reduction of number of Forms / Returns under 3 Central Acts / Rules from 36 to 12 by reviewing redundant and overlapping fields.
- **UNIFIED ANNUAL RETURN** - "Unified Annual Return returns have been made mandatory in respect of the these Central Labour Acts [the Payment of Wages Act, 1936, the Minimum Wages Act, 1948, the Maternity Benefit Act, 1961, the Payment of Bonus Act, 1965, the Industrial Disputes Act, 1947] on the ShramSuvidha Portal".

Few scheme initiated by the M/o labour and employment :

1. PM Shram Yogi Maan-dhan
2. PM Rojgar Protsahan Yojana
3. Atmanirbhar Bharat Rojgar Yojana
4. EPFO- Provisional Monthly Estimate of Payroll
5. National Career Service (NCS Portal)
6. EPFIndia- Universal Account Number (UAN)- AADHAR Seeding
7. Scheme for promoting registration of employers and employees
8. Shram suvidha portal

XIII. Quick links:

1. M/o labour and employment <https://labour.gov.in/>
2. Samadhan portal for Industrial Disputes <https://samadhan.labour.gov.in/>
Samadhan stands for : SOFTWARE APPLICATION FOR MONITORING AND DISPOSAL, HANDLING OF INDUSTRIAL DISPUTES
3. Complaint and report for child labour <https://pencil.gov.in/>
4. Online submission of Annual return <https://return.shramsuvudha.gov.in/>
5. Online registration and licensing facility under labour laws / common registration of EPFO and ESIC <https://registration.shramsuvudha.gov.in/>
6. Online submission of Monthly challan cum return ECR for ESIC/EPFO <https://return.shramsuvudha.gov.in/>
7. Shram suvidha for labour compliance <https://shramsuvudha.gov.in/knowyourlin.action>
8. national career services <https://www.ncs.gov.in/>
9. international labour organisation [https://www.ilo.org/global/lang--en/index.htm](https://www.ilo.org/global/lang-en/index.htm)
10. union public service commission <https://www.upsc.gov.in/>
11. staff selection commission <https://ssc.nic.in/>
12. Railway Recruitment Board <https://indianrailways.gov.in/>
13. Institute of Banking Personnel Selection <https://www.ibps.in/>

14. Employees provident fund organisation <https://www.epfindia.gov.in/>
15. Employee's state insurance corporation <https://www.esic.in/>
16. Directorate general, factory advice service and labour institutes
<https://dgfasli.gov.in/>
17. Directorate general of mines safety <http://dgms.gov.in/>
18. Labour bureau <http://labourbureau.gov.in/>
19. Directorate general of training <https://dgt.gov.in/>
20. State labour department:
 - i. Andhra Pradesh <https://labour.ap.gov.in/ELabour/Views/Index.aspx>
 - ii. Arunachal Pradesh <http://labour.arunachal.gov.in/>
 - iii. Assam <https://labour.assam.gov.in/>
 - iv. Bihar <https://state.bihar.gov.in/main/CitizenHome.html>
 - v. Chhattisgarh <https://cglabour.nic.in/>
 - vi. Goa <https://www.goa.gov.in/department/commissioner-labour-and-employment/>
 - vii. Gujarat <https://www.labour.gujarat.gov.in/>
 - viii. Haryana <https://hrylabour.gov.in/>
 - ix. Himachal Pradesh https://himachal.nic.in/index.php?lang=1&dpt_id=14
 - x. Jammu & Kashmir <http://jklabouremp.nic.in/>
 - xi. Jharkhand <https://shramadhan.jharkhand.gov.in/home>
 - xii. Karnataka <https://labour.karnataka.gov.in/english>
 - xiii. Kerala <http://www.lc.kerala.gov.in/>
 - xiv. Madhya Pradesh <http://shramsewa.mp.gov.in/hi-in/>
 - xv. Maharashtra <https://mahakamgar.maharashtra.gov.in/index.htm>
 - xvi. Manipur <https://manipur.gov.in/department-of-labour/>
 - xvii. Meghalaya <http://dectmeg.nic.in/>

- xviii. mizoram <https://let.mizoram.gov.in/>
- xix. nagaland <https://labour.nagaland.gov.in/>
- xx. odisha <https://labdirodisha.gov.in/>
- xxi. punjab <https://pblabour.gov.in/>
- xxii. sikkim <https://sikkim.gov.in/departments/labour-department>
- xxiii. tamil nadu <http://www.labour.tn.gov.in/>
- xxiv. tripura <https://labour.tripura.gov.in/>
- xxv. uttarakhand <https://labour.uk.gov.in/>
- xxvi. uttar pradesh <http://uplabour.gov.in/>
- xxvii. west bengal <https://wblwb.org/html/index.php>
- xxviii. andaman and nicobar <http://labour.and.nic.in/>
- xxix. chandigarh http://chandigarh.gov.in/dept_labour.htm
- xxx. dadara & nagar haveli <https://www.daman.nic.in/Labour-and-Employment.aspx>
- xxxi. diu <http://diu.gov.in/labour-and-employment-department-diu.php>
- xxxii. delhi <https://delhi.gov.in/>
- xxxiii. lakshadweep
<https://lakshadweep.gov.in/departments/labour-employment-and-training/>
- xxxiv. pondicherry <https://labour.py.gov.in/>