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EMPLOYING CAUTION

- A PRACTICAL GUIDE FOR EMPLOYERS TO DEAL WITH COVID-19 SITUATION IN WORKPLACE

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SOLICITORS AND ADVOCATES

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These are extraordinary times. People are unsure as to when pandemic created by the novel corornavirus (Covid-19) would cease and the normalcy would return. With the vast majority of the labour force having returned to their homes, most factories across the country have either suspended operations or operating significantly below their stated capacity. The economic burden will be staggering, and establishments shall have to take a relook at their wage cost. The present FAQs is an attempt to explain the extant labour specific laws in a simple manner to the countless employers, who are searching for solutions for various issues.

Please note that FAQ has been prepared for general information purpose only and nothing in this FAQ should be treated as a legal advice. Needless to mention that any decision to lay-off or retrench will naturally be weighed against social and political issues apart from the impact on the reputation of the employer/group.

1. **Is it true that the Government has prohibited termination of employment during the lockdown period? What happens if one contravenes such directive?**

   The Ministry of Labour & Employment on March 20, 2020 (DO No. M-11011/08/2020-Media) ("**March 20 Circular**"), has issued the following advisory:

   > *In the backdrop of such challenging situation, all the Employers of Public/Private Establishments may be **advised** to extend their cooperation (sic) by not terminating their employees, particularly, casual or contractual workers from job or reduce their wages. If any worker takes leave, he should be deemed to be on duty without any consequential deduction in wages for this period. Further, if the place of the employment is to be made non-operational due to COVID-19, the employees of such unit will be deemed to be on duty.* (emphasis supplied)

   The aforesaid March 20 Circular has been taken note of by the Chief Labour Commissioner in his communication bearing no. CLC(C)/Covid-19/Instructions/LS-1 dated March 30, 2020, directing appropriate authority to take up the issue of loss of employment and non-payment of wages to the workers. Certain States, like Maharashtra, have also adopted the contents of the March 20 Circular.

   Apart from the aforesaid directives/ circulars, we have not come across any other orders where specific direction has been given to not to terminate the existing employment arrangements. For instance, the circular bearing number 40-3/2020-DM-I(A) issued on March 29, 2020 by Ministry of Home Affairs ("**MHA Circular**") under Section 10(2)(l) of the *Disaster Management Act, 2005* ("**DM Act**"), restricted itself in stipulating the obligation to make payment of wages, without any deduction, to the workers.

   As per our observation, the language of the March 20 Circular suggests that the same to be merely advisory in nature and whilst the objective is laudable, it may be argued that the directive does not have authority to curtail the employer's right to terminate employment arrangement.

2. **If the directives issued by the Government, directing employers to not to terminate employees is merely advisory in nature, what about the directives directing employers to not to deduct wages during this period? Can one ignore such directions and refuse to pay salary to the employees basis no work no pay principle?**

   Whilst the March 20 Circular advocated the need to protect the wages of the employees, the subsequently issued MHA Circular *inter alia* directed the following:

   > *All the employers, be it in the industry or in the shops and commercial establishments, shall make payment of wages of their workers, at their workplaces, on the due date, without any deduction, for the period their establishments are under closure during the lockdown*. (emphasis supplied)

We note that the MHA Circular was issued in exercise of powers conferred under the provisions of *DM Act*. Notably, in terms of Section 51(b) of DM Act, refusal to comply with any direction given in pursuant to the DM Act is a punishable offence and hence, non compliance of the same would attract penal consequences.

In any case, as per settled judicial precedents, the principle of no work no pay has no application where the employee/workman is kept away from duty or is prevented or rendered ineligible to discharge duties. In fact, in one of the cases, the Madras High Court (1999) had noted that where the workmen were prevented from attending the duty due to bus strike, the employer was not entitled to deduct wages on the basis of *no work no pay* principle.

Such obligation to pay, however, in our view, would have to be read subject to statutory rights available to an employer in the nature of *lay-off* of workmen, where the employer becomes entitled to pay a reduced rate of compensation, subject to compliance with certain conditions.

3. Considering that reliance on *no work no pay* principle is not possible in the instant case, what are the options that an employer may take to tide over the financial crisis?

Any option, which involves mutual consultation and discussion with the employees, would be a preferred option. Accordingly, any settlement arrangement that an employer can reach with its employees/workmen may offer most amicable and acceptable solution. However, in view of the prevailing situation, the settlement may not amount to one *arrived in the course of conciliation proceeding* and hence, its ability to bind non-signatories would not be free from doubt.

The other alternative options that an employer may consider vis-à-vis its workmen are as follows:

(a) *Lay-off*: This is an option entitling the employer to pay eligible workmen only 50% (fifty percentage) of one's basic wages and dearness allowance during the period a workman is laid-off, without severing the master-servant relationship;

(b) *Retrenchment*: This implies complete severance of master-servant relationship and is intended to be used as a rationalisation tool;

(c) *Closure*: Where the circumstance does not justify continuance of the operation, the employer may also consider *permanent* closure of the place of employment or part thereof.

Needless to say, all these options would have their own respective social, political and reputational ramifications and consideration of all those issues would have an impact on selection of a specific option.

4. Are these options available vis-à-vis all the persons employed or only certain category of people?

The options discussed in the previous question emanate from Industrial Disputes Act, 1947 ("**ID Act**") which governs the relationship between an employer and a *workman*. Consequently, if an employed person does not answer the description of a *workman*, the options are not applicable vis-à-vis such person.

5. But how do I identify if an employee is a workman or not?

One may refer to the definition of *workman* appearing in Section 2(s) of ID Act, where the expression has been defined to include *any person (including an apprentice) employed in any*

industry to do any manual, unskilled, skilled, technical, operational, clerical or supervisory work, but does not include certain categories of person, which *inter alia* includes persons

(a) who is employed mainly in a managerial or administrative capacity; or

(b) who, being employed in a supervisory capacity, draws wages exceeding ten thousand rupees per mensem or exercises, either by the nature of the duties attached to the office or by reason of the powers vested in him, functions mainly of a managerial nature.

6. Would an employer be right to assume then that any person who is not employed mainly in a managerial or administrative capacity or a supervisory capacity drawing wages exceeding a stipulated limit would qualify as a workman?

Not really. The status of a workman is not dependent upon whether you fall outside the excluded category, but whether you discharge such nature of work which is *manual, unskilled, skilled, technical, operational, clerical or supervisory* in nature. Until and unless the nature of work discharged by a person falls under the categories mentioned herein above, such person would not qualify as workman. For instance, a *law clerk* would not qualify as a *workman*, as his work would involve mastery of specialised knowledge. Same is the case with respect to a doctor or a teacher.

7. Slightly confusing. You had mentioned in Question 5 that supervisors fall outside the ambit of workman. But in your previous response you noted that nature of activities that one may need to discharge also may include activities which are *supervisory* in nature. How do you reconcile the contradiction?

Simple. You check whether the person discharging supervisory work is earning wages exceeding ten thousand rupees per month or not. If the wages being earned are less than the ceiling limit, he would be a workman.

8. Would that imply that a workman, who discharges *manual, unskilled, skilled, technical, operational* or *clerical* work and draws wages in excess of ten thousand rupees per month would also be excluded from being treated as workman?

This is a common and widespread misconception. The wage ceiling specified is applicable only vis-à-vis a person discharging supervisory work and not any other activities. In other words, just because a person is drawing wages in excess of ten thousand rupees per month would not take him outside the ambit of workman, if the other criteria are fulfilled.

9. If an employer has a few employees who discharge both supervisory function as well as some clerical functions, how would such employees be catergorised?

You have to see what is the dominant part of the work being discharged by such employee. If the dominant activity is *manual, unskilled, skilled, technical, operational* or *clerical* in nature, such employee would qualify as a workman.

10. What about those employees who have been engaged through various contractors engaged in the establishment? For instance, they are treated as employees for the purpose of certain legislations, such as EPF Act and ESI Act. Would they also be treated as workman if they satisfy the criteria you mentioned above?

No. a contract labour, engaged through a contractor, would not be a workman for the purpose of ID Act. Situation would be different, if any specific state amends the definition to include such contract labourers to also within the ambit of workmen, as State of Rajasthan had done.

11. Now that you have clarified who would be subjected to the *options* you described above,

could you throw some more light on each of the options. Can you start by explaining what would amount to *lay off*?

Sure. Lay off basically refers to a situation where an employer is unable to provide employment to a workman whose name is borne on the muster rolls *on account of specified reasons*, which *inter alia* included *natural calamity*. In such event, an employer is permitted to pay compensation, for all days during which the workman is so laid-off, except for such weekly holidays as may intervene, only fifty percent of the aggregate of basic wages and dearness allowance payable to a workman as *lay-off* compensation.

12. It appears that in case of *lay-off*, the benefit that an employer can claim is a reduced rate of wages. Would not exercise of that option contravene the directions to not reduce wages, including those issued in exercise of DM Act?

That is indeed an interesting observation. However, it may be argued that the directives issued under DM Act would be applicable only to cases where an employer refuses to pay the wages on *no work no pay* principle, and not be applicable to a case of *lay-off,* where the statute itself allows payment of reduced rate. Please note that ID Act is also a beneficial legislation, and if such legislation allows an employer to pay reduced rate of compensation, such right, in our view, would be exercisable notwithstanding the directive.

Lastly, non-compliance with the directions issued under DM Act is punishable, if such non-compliance is *without reasonable cause*. In our view, exercise of right available under a statute would constitute a *reasonable cause* to deviate from the directions.

13. Can all industrial establishments avail the benefit of the lay-off option?

In the context of lay-off, following needs to be understood:

(a) the right to lay-off workmen does not stem from ID Act. It stems from relevant standing order or contractual arrangement. If no such power exists, the employer will be bound to pay compensation for the period of layoff which ordinarily and generally would be equal to the full wages of the concerned workmen.

(b) If, however, the terms of employment confer a right of layoff on the management, then in the case of an industrial establishment, which is in the nature of *factory, mine or a plantation* and *which has employed not less than fifty workmen on an average per working day in the preceding calendar month*, can offer to pay *fifty percent of the aggregate of basic wages and dearness allowance* payable to such workmen as *compensation*;

Provided, the lay-off is occasioned on account of the specific events specified in Section 2(kkk) of the ID Act.

14. I have two questions in response to the previous response. Let me ask the first question here. What happens to the establishments, which do not (a) qualify as a factory, mine or a plantation or (b) meet the criteria of required number of workmen during the preceding calendar month?

As has been clarified in the earlier response, the right to lay-off does not stem from ID Act. Hence, whether or not a workman can be laid-off is not dependent upon whether the establishments meet those qualifying criteria. What the ID Act provides is the manner of payment of compensation.

Accordingly, if the establishments are not covered within the definition of *industrial establishment*,

(a) an employer would be entitled to lay-off the workmen if allowed under relevant standing

order or contractual arrangement allows such lay-off; and

(b) unless such arrangement allows payment of reduced rate of wages, despite the lay-off, the employer would be liable to pay off the full wages.

15. Second, does your earlier response mean that unless the events specified in Section 2(kkk) of the ID Act is specified as an event allowing the employer to lay-off workmen, such right cannot be exercised notwithstanding the fact that under ID Act, *such events* are recognised as grounds when the revised rate of compensation is payable?

The understanding is correct. The grounds specified in Section 2(kkk) are not the source of right to lay-off and only specifies the instances where a reduced rate of compensation is payable in the event of a lay-off. Accordingly, if the standing order or contractual arrangement does not allow lay off on account of natural calamity, just because there is a natural calamity would not entitle the employer to lay-off.

16. Can you specify the events which would allow an employer to claim the benefit of reduced compensation during *lay-off*? More specifically, would Covid-19 qualify as one of such specified reasons?

The nature of events specified are shortage of coal, power or raw materials or the accumulation of stocks or the break-down of machinery or *natural calamity* or for any other connected reason.

As to whether Covid-19 would qualify as a specified reason, we note that Ministry of Finance, Government of India, vide its communication bearing no. F.18/4/2020-PPD, dated February 19, 2020 has clarified that the situation arising out of Covid-19 situation would be considered as *natural calamity*. Hence, the benefit of lay-off compensation would be available in the case of lay-off on account of *natural calamity*.

17. Are there any compliances to be followed before an employee can *lay off* workmen on account of Covid-19?

As has been noted earlier, the right to lay-off flows from either the standing order or the contractual arrangement. As long as the compliances specified therein are met, no further compliances would be required for laying off of workmen.

Exception to the aforesaid rule is the requirement of obtaining ***prior permission of appropriate government*** in the event the following criteria are met:

(a) the number of workmen engaged in such establishment on an average per working day for the preceding twelve months number exceeds hundred; and

(b) in so far as a factory is concerned, the lay-off is not on account of *shortage of power* or *natural calamity*,

Once laid-off, the employer would have to provide notice of such lay-off in terms of Rule 75A of Industrial Disputes (Central) Rules, 1957 ("**Central Rules**") or corresponding state rules.

18. Would the compensation be payable in respect of all the workman being laid-off?

No. Such compensation is payable only in respect of workman (*other than a badli workman or a casual workman*) whose name is borne on the muster rolls of an industrial establishment and who has completed not *less than one year of continuous service under an employer*.

19. What happens to other workmen being laid off?

They would be governed by the terms of their employment contract or standing order, as the

case may be.

20. You mentioned that a workman, who has completed *not less than one year of* continuous *service under an employer* is entitled to receive the lay-off compensation. Could you explain what do you mean by *one year of continuous service?*

The expression *continuous service* has been defined under Section 25B of ID Act. Simply put, a workman would be deemed to be on a year of continuous service, if:

(a) he had worked *continuously or uninterruptedly* for a period of one year *any time* during the course of his employment;

OR

(b) during a period of *twelve calendar months preceding the date* with reference to which calculation is to be made, has actually worked under the employer for not less than two hundred forty days.

Few things to be considered is as follows:

(a) the two requirements are mutually exclusive and one is not governed by the other. So, a person is not required to actually have worked for a minimum of 240 days as long he was *continuously or uninterruptedly* employed with the employer for a period of one year. It is only where a person was not employed for a period of one year, would someone be required to take the benefit of deeming provision of 240 days.

(b) The calculation of 240 days has to be done with reference to the relevant date with reference to which calculation is to be made, which may be the date of lay-off or retrenchment.

21. Is there any maximum period upto which a workman may be laid-off?

The proviso to section 25C of ID Act contemplates a situation in which the workmen may be laid off for more than 45 days during a period of 12 months. However, it does not lay down the total number of days for which workmen can be laidoff at a time nor does it prescribe any procedure. But a given standing order may provide a ceiling of number of days per month during which a workman can be laidoff.

22. Is payment of the amount payable to the workman a condition precedent to lay-off.

No. unlike payment of retrenchment compensation, the layoff compensation need not be paid before a workman is laid-off.

23. I note that you have been referring to the amount payable to an eligible workman during the *lay-off* period as *compensation*, which appears to be different from the expression *wages* used under the ID Act. Are they different concepts?

Yes, they are different concepts.

24. If lay-off compensation is different from *wages*, how does that impact an employer's liability in terms of provident fund contribution, or ESI contribution, or say for payment of bonus.

The same differs from one legislation to another. For instance, layoff compensation has been specifically been considered as *wages* for the purpose of ESI Act. Whereas for provident fund, there is a circular which excludes lay-off compensation being considered for purpose of basic wages. In so far as bonus is concerned, various courts have interpreted the layoff

compensation to be wages.

25. I understand that lay-off is different from retrenchment. Could you elaborate more on the difference please?

Points	Lay-off	Retrenchment
Meaning	Lay-off is a temporary inability or refusal to give employment on account of shortage of coal, power or raw materials or accumulation of stocks or breakdown of machinery or natural calamity or for any other connected reason.	Retrenchment means the termination of the services of the workman by the employer.
Break in Service	Lay-off does not involve any break in continuous service.	Retrenchment involves a break in continuous service.
Re-employment	The laid off workmen rejoin in their respective posts after the period of lay-off is over.	Retrenched workmen have a right to claim re-appointment, however, it is not mandatory for the employer to re-appoint them.
Compensation	Workmen who are laid off are paid lay-off compensation.	Workmen who are retrenched are paid retrenchment compensation along-with gratuity benefits.

26. Would any termination of services amount to *retrenchment*?

Termination of services for any reason is *retrenchment*, except where such termination happens on account of the following:

(a) voluntary retirement of the workman; or

(b) retirement of the workman on reaching the age of superannuation if the contract of employment between the employer and the workman concerned contains a stipulation in that behalf; or

(c) termination of the service of the workman as a result of the non-renewal of the contract of employment between the employer and the workman concerned on its expiry or of such contract being terminated under a stipulation in that behalf contained therein; or

(d) termination of the service of a workman on the ground of continued ill-health

27. I note that where any termination of employment contract is pursuant to a *stipulation in that behalf contained* in the contract, the same would not amount to retrenchment. Most of the employment contracts executed by our organisation allows us to terminate by giving few months' prior notice or salary in lieu thereof. Does that mean, if a workman is terminated basis the stipulation contained, that would not amount to retrenchment?

There are differing opinions on this, including one Supreme Court decision, rendered in the context of termination of a probationer, which suggests that if termination is on account of right conferred under agreement, the same would not amount to retrenchment. However, a prudent approach would be to restrict such stipulation to only those cases which are pre-specified and not dependent upon arbitrary exercise of such right by an employer.

28. Whether retrenchment compensation is payable to all the workmen being retrenched, or whether there are qualifying criteria to be met for being entitled to retrenchment compensation?

No. Similar to lay-off cases, only a workman who has *been in continuous service for not less than one year under an employer* would only be entitled to retrenchment compensation.

29. We noted the requirement of the workman being required to be in *continuous services for not less than one year* to claim *retrenchment compensation*. Subject to the satisfaction of the aforesaid requirement, can the workmen be distinguished basis the tenure or nature of service, such as apprentice, daily wager, part-time or casual worker?

As long as the qualifying criteria of continuous services is met, it would be irrelevant whether a workman is an apprentice, daily wager, part-timer or casual worker.

30. Are there any compliances required prior to *retrenchment* of workmen?

The answer to the question would depend upon certain factors- (a) the nature of establishment and (b) the number of workmen engaged in such establishment on an average per working day for the preceding twelve months.

If the establishment is (a) either a factory, mine or plantation, and (b) it has engaged not less than hundred workmen establishment on an average per working day for the preceding twelve months, the establishment can retrench workmen only:

(i) by giving the workman three months' notice in writing indicating the reasons for retrenchment and the period of notice has expired; and
(ii) prior permission of appropriate government.

Such permission may also be deemed to have been granted, if the permission is not granted/refused within a period of sixty days from the date on which such application is made. Accordingly, in such an event, an employer may have to wait for around sixty days prior to which it can retrench a workman from its establishment, unless relevant decision is communicated to it earlier.

In cases of *all other establishments*, which has employed not less than fifty workmen on an average per working day in the preceding calendar month, an employer can retrench a workman subject to compliance with the following conditions:

(a) the workman has been given one month's notice in writing indicating the reasons for retrenchment and the period of notice has expired, or the workman has been paid in lieu of such notice, wages for the period of the notice;

(b) the workman has been paid, at the time of retrenchment, compensation which shall be equivalent to fifteen days' average pay for every completed year of continuous service or any part thereof in excess of six months; and

(c) notice in the prescribed manner is served on the appropriate Government or such authority as may be specified by the appropriate Government by notification in the Official Gazette

31. Is any of the conditions identified in your previous response directory, such that we can do away with such conditions?

The condition of notifying the appropriate government has been held to be directory and hence, non-compliance with such condition may not render the termination illegal.

32. What are the consequences of non-compliance with the mandatory conditions? Would the retrenchment be treated to be invalid and the workman would have to be reinstated to the services?

Whilst non-compliance of mandatory conditions would render the termination illegal and invalid, as per the recent trend being followed by Supreme Court, payment of compensation is the norm, with reinstatement to the job being an exception.

33. It appears that payment of retrenchment compensation *at the time of retrenchment* is a mandatory condition. Can there be a delay in payment of retrenchment compensation by few days?

No. It has to be paid on or before the time of retrenchment.

34. Do I need to pay gratuity amount to eligible employees also at the same time, as that of retrenchment compensation?

Gratuity to eligible workmen can be paid within thirty days from the date it becomes payable and hence, need not be paid at the same time as that of retrenchment compensation.

35. How do you calculate the retrenchment compensation?

Retrenchment compensation is calculated by taking into account *fifteen days' average pay for every completed year of continuous service or any part thereof in excess of six months*. What is *average pay* is also defined under Section 2(aaa) of the ID Act to mean the average of the wages payable to a workman—
(*i*) in the case of monthly paid workman, in the three complete calendar months,
(*ii*) in the case of weekly paid workman, in the four complete weeks,
(*iii*) in the case of daily paid workman, in the twelve full working days

36. Is the mode of calculation of retrenchment compensation any different from calculation of gratuity entitlement?

Whilst gratuity is also calculated *at the rate of fifteen days' wages based on the rate of wages last drawn by the employee concerned for every completed year of service or part thereof in excess of six months*, the calculation of *fifteen days' wages* is calculated by *dividing the monthly rate of wages last drawn by him by twenty-six and multiplying the quotient by fifteen* and hence, is a different methodology than the one prescribed under the ID Act for determination of retrenchment compensation

37. Any other compliances that you would want an employer to consider prior to resorting to retrenchment? For instance, can the *inter se* seniority of workman be considered for determining whom to be retrenched?

Yes. In terms of Section 25G of the ID Act, the principle of *last come first go* is followed, unless there is recorded reason for deviation from the principle. In other words, if the workman *belongs to a particular category of workmen in that establishment*, in the absence of any agreement between the employer and the workman in this behalf, the employer is required to ordinarily retrench the workman who was the last person to be employed in that category, unless for reasons to be recorded the employer retrenches any other workman.

38. What if an employer intends to commence re-hiring once the situation improves? Is there any statutory obligation to give preference to the retrenched workmen?

Yes. Section 25H provides that in the event of new appointment by employer, retrenched workmen who offers themselves for reemployment, has to be given preference. Relevant procedure has been prescribed under Rule 78 of Central Rule or corresponding State Rules, as applicable.

39. What if, instead of exploring piecemeal action, an employer decides to close the

undertaking altogether? Are there any compliances required?

An employer would be entitled to permanently close the undertaking also, if the other options discussed are not viable.

In so far as compliances are concerned, like retrenchment, it would also depend upon certain factors- (a) the nature of establishment and (b) the number of workmen engaged in such establishment on an average per working day for the preceding twelve months.

If the establishment is (a) either a factory, mine or plantation, and (b) it has engaged not less than hundred workmen establishment on an average per working day for the preceding twelve months, the establishment can be closed only with prior permission of appropriate government/ specified authority, for which an application would need to be made at least 90 days before the date of intended closure. Such permission may also be deemed to have been granted, if the permission is not granted or refused within a period of sixty days from the date on which such application is made.

In cases of *all other establishments*, which has employed not less than fifty workmen on an average per working day in the preceding twelve months, the employer would be required to serve, at least sixty days before the date on which the intended closure is to become effective, a notice, in the prescribed manner, on the appropriate Government stating clearly the reasons for the intended closure of the undertaking.

No such notice is required to be served where the undertaking proposed to be closed (a) employs less than fifty workmen or (ii) employed less than fifty workmen were employed on an average per working day in the preceding twelve months,

40. What if an employer decides to only temporary close the undertaking? Would that not be possible?

No. Temporary closure of a place of employment has been defined to be a *lock-out*. However, the definition has a very specific application. For instance, courts have held that shutting down one's establishment due to financial hardship or lack of raw material or power would not be a lockout within the meaning of ID Act.

41. In the event of closure of undertaking, what would be the compensation that would be payable?

The compensation payable would be equivalent to fifteen days' average pay for every completed years of continuous service or any part thereof in excess of six months.

An exception to the aforesaid principle is where the undertaking (*which does not require prior approval of the appropriate government*) is closed down on account of unavoidable circumstances beyond the control of the employer, in which case retrenchment compensation would be limited to his average pay for three months. However, the following would not qualify as *unavoidable circumstances*:

(*i*) financial difficulties (including financial losses); or
(*ii*) accumulation of undisposed of stocks; or
(*iii*) the expiry of the period of the lease or licence granted to it; or
(*iv*) in a case where the undertaking is engaged in mining operations, exhaustion of the minerals in the area in which such operations are carried on.

42. Any other alternative option that an employer may consider?

An employer may consider offering voluntary separation scheme to the employees (including workmen).

43. What options are available vis-à-vis non-workman category of employees?

They would be governed by the contractual arrangements and cannot claim the protection afforded to workman under ID Act.

44. Has the Government taken any decision to alleviate the concern of the employers?

The Government has relaxed the time period within which the contribution payable under ESI Act is to be made. Now, the ESI contribution for the month of February 2020 and March 2020 can be filed and paid upto April 15, 2020 and May 15, 2020 respectively. Similarly, one-time relaxation has been offered to employer to file their contribution for the period ending on September 2019 by May 15, 2020.

Government has also relaxed and extended the timeline for filing of unified annual returns for the year 2019 upto April 30, 2020.

45. Does that mean all other statutory obligations would continue to be applicable?

That is correct. Unless a specific relaxation or exemption has been introduced, all other compliances would continue to be applicable.

Thank you for all the clarifications. If someone needs further information or clarification, how would they get in touch with you?

Write to us at communications@argus-p.com and we shall get back to you.

This paper has been written by Arka Majumdar (Partner) with assistance from Juhi Roy (Associate), Radhika Misra (Associate), Ayushi Jain (Associate), Debjyoti Saha (Associate) and Kunal Dey (KM Associate).

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