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Volume 138

Weekly Newsletter

THE INSIGHT

Latest News

The Hon'ble Supreme Court on 12th October 2022, held that deposit of employees' PF & ESI contribution specified under Section 36(1)(va) on or before the due date stipulated in the respective statutes to be an essential condition for claiming deduction.

When paid beyond due date as prescribed under the respective acts, the right to claim such sums as allowable deduction while computing the income was lost forever.

The distinction between an employer's contribution which is its primary liability under law – in terms of Section 36(1)(iv), and its liability to deposit amounts received by it or deducted by it (Section 36(1)(va)) is, thus crucial. The former forms part of the employers' income, and the later retains its character as an income (albeit deemed), by virtue of Section 2(24)(x) - unless the conditions spelt by Explanation to Section 36(1)(va) are satisfied i.e., depositing such amount received or deducted from the employee on or before the due date.



INSIDE THIS ISSUE

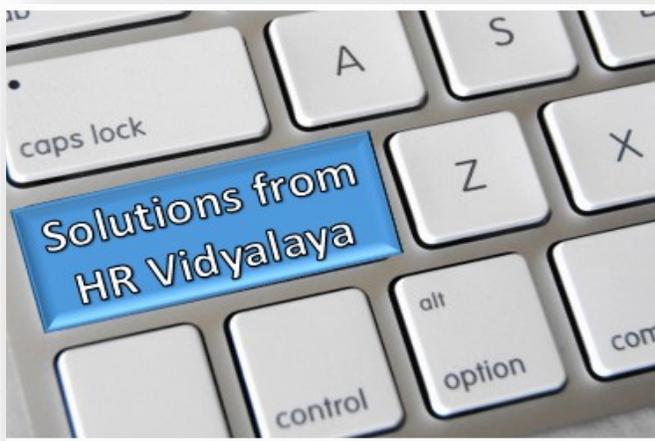
ASK SREE **2**

Other pages

This week is dedicated to Disablement. We have provided information related to Disablement in employment and related information

Disclaimer

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Dear Sree,

I just now watched the movie PS - I (Ponniyin Selvan - A historical fiction novel based on true events by Indian author Kalki Krishnamurthy, written in Tamil language). I was so excited to watch the movie as the PS-I is my all-time favourite Novel. But after watching the movie, I feel disappointed. However, my colleagues who have not read the book enjoyed the movie. Could you please let me know what's happening? -Anu

Dear Anu,

While reading, we become acquainted with the characters, the places, and the events described in the text. When we find the same things missing in the movie, we feel disappointed as they do not meet our expectations and these expectations were originally created based on our "Imaginations".

Reading is called as a training tool for mental generation, manipulation and maintenance (GMM) ability. When we read a book, we would have created the mental pictures and as we watch the movie, we keep comparing the movie scenes with our own fantasy world.

No movies can ever match each individual's illusionary expectation. Movies do not provide space for imagination. It is a place where we surrender our imagination.

As your friends went with the flow (surrendered), they enjoyed the movie. As the movie started replacing your fantasy images, you felt disappointed.

References:

Milshtein 14, D., Henik 23, A., Hung, I. D., Jamaludin, A., & Rahman, A. (2021). Why should reading (books) be preferable to watching (television)?

Hanich, J. (2018). Great Expectations: Cinematic Adaptations and the Reader's Disappointment. New Literary

Dear "The Insight" Readers,

We have launched a new column "AskSree", on 19th June 2022 and we are publishing 18th in the series, today.

Organizational Psychologist

Gayathiri Sridharan

uses Psychological Researches to answer your everyday dilemmas. She received her training from Loughborough University, UK.

As an Organizational Development Consultant with almost a decade of experience in various realms of Strategic Human Resource Management, she is committed to help organizations maximize their effectiveness.

Send your queries to

itsmegayathiri@gmail.com

Solutions will be published

Are you engaging Disabled persons in your establishment?

DUTIES OF EMPLOYERS

(under The Rights of Persons with Disabilities Act, 2016) - PwD Act

- i) Every establishment having 20 or more persons engaged, shall notify “Equal Opportunity Policy” for persons with disabilities (PwD).
- ii) Every establishment shall register a copy of the said policy with the Chief Commissioner
- iii) shall maintain records of the persons with disabilities in relation to the matter of employment, facilities provided and other necessary information
- iv) ApPOINT of liaison officers, Maintain Records

Definition: Section 2(t) of The PwD Act, 1995 defines “Person with Disability” as a person suffering from not less than 40% of any disability as certified by a Medical Authority. The Disability being,

- a) Blindness
- b) Mental illness
- c) Low Vision
- d) Mental retardation
- e) Leprosy cured
- f) Autism
- g) Hearing impairment
- h) Cerebral Palsy or
- i) Loco-motor disability
- j) A combination

Employer will get Incentive from Government on the following:

- a) EPF
- b) ESI
- c) Gratuity

Employer Benefits	Employee Benefit
PF Employer contribution – Reimbursed for 3 years (except Admin charges) PF Ceiling wages are fixed @ 25,000/month	ESI coverage on/upto Rs.25000 per month
ESI Employer contribution – Reimbursed for 3 years	PF coverage on / upto Rs.25000 per month
Gratuity – Partial Reimbursement (1/3rd)	Equal opportunity employment
Apprentice stipend – Fully Reimbursed	Barrier free access to employment

Necessary Forms (templates) are attached at the end of this Newsletter

Disablement

Snippets

- 1) Old Age Medical care under ESI –An Insured Person who ceases to be in insurable employment on account of permanent disablement due to employment injury
- 2) If there is an Accident and Injury in Workplace, then it is Employers duty to compensate for the following, if there employee/worker is not covered under ESI or Employee Compensation
 - a. Permanent Total Disability
 - b. Permanent Partial Disability
 - c. Temporary Disability
- 3) Rights of Persons with Disabilities Act 2016 prohibits employers from discriminating on the grounds of disability
- 4) PF—A person who is permanently disabled and totally unfit for the employment which the member was doing at the time of such disablement, is eligible for Pension from EPFO— Called as Invalidity Pension
- 5) Funeral Expenses under ESI
 - i) **What is Funeral Expenses?:** This component consists of a lump sum payment toward the expenditure on the funeral of the deceased insured person
 - ii) **What is the amount Payable?:** It is lumpsum amount towards expenditure of the Funeral of the deceased Insured Person, not exceeding Rs.15,000
 - iii) **What is the contribution condition?:**
 - ⇒ The only condition for admissibility of this benefit is the Deceased should have been a Insured Person at the time_of his/her death.
 - ⇒ **In respect of a Insured Person if receiving Permanent Disablement Benefit, even if he/she may not be employed at any establishment covered under the ESI Act**
- 6) Any absent due to temporary disablement is considered as Deemed worked days for the purpose of Bonus eligibility

Risk Analysis

Disablement

Occurrence	Lost time Injury Temporary disability
Safety type	Concerning risk
Risk category	Medium to High
Action	Hospitalization. Report to all & review
Financial Impact	Medium Impact
Project Impact	Medium Impact

Occurrence	Permanent Disability
Safety type	Very High
Risk category	Very High
Action	Hospitalization. High level Review & Effect corrections.
Financial Impact	Expensive
Project Impact	Very High and legal impact on organization

Workplace Biases – a Deterrent to the Organizational growth in this Competitive atmosphere

Disabled persons are considered only upto recruitment screening levels in many industries

Inclusive Culture / Growth

Complete and Successful integration of Diverse workforce (Ethnic, Religion, Demographic etc). This includes more than Token-workforce of all Ages and Disabilities

Income Tax Benefits for Disabled

u/s 80U: Physically Disabled Assessee

- ◆ **Tax Payer can claim deduction in case he suffers from certain disabilities or diseases**
 - (a) **Blindness and Vision problems**
 - (b) **Leprosy-cured**
 - (c) **Hearing Impairment**
 - (d) **Locomotor disability**
 - (e) **Mental retardation or illness**
 - (f) **Autism**
 - (g) **Cerebral Palsy**
- ◆ **The deduction is Rs.75,000 in case of normal disability (40% or more disability)**
- ◆ **Whereas, Rs.1,25,000 for severe disability (80% or more disability)**

Section 80DD – Handicapped Dependant

- Tax Payer can claim up to Rs.75,000 or actual expenditure incurred, which ever is lesser – Or a deposit with any Insurer for maintenance of the dependant. (The limit is Rs.1,25,000 for severe conditions)
- Deduction is allowed for a dependant of the taxpayer and not the taxpayer himself/herself
- Disability of the dependant is not less than 40% & as defined under section 2(i) of the Persons of Disabilities Act, 1995.
- The taxpayer should have incurred expenses for medical treatment
- Disabilities are (a) Blindness and Vision problems (b) Leprosy-cured (c) Hearing impairment (d) Locomotor disability (e) Mental retardation or illness

Disablement–Snippets

Appointments of not less than FIVE percent of employment to persons with Bench Mark Disabilities as defined in the Rights of Persons with Disabilities Act, 2016

in Establishments in the State of Karnataka will get a Incentive from Government

Few States in India exempts employees from payment of Profession Tax in case they are

- ⇒ Parents of children with permanent disability or mental disability
- ⇒ An individual employee having permanent physical disability (including blindness).
- ⇒ Parents or guardians of individuals suffering from mental disability.

Few States in India where LWF is applicable

By paying of LWF contribution such employees can avail benefits of

Assistance for Disabled Children

An ESI Covered employee (Insured Person) is protected against Dismissal, Discharge or other Punishments during the following Periods

- » A period of 6 months in case of recipient of disablement benefit

Where a person engaged has been absent due to temporary disablement caused by accident arising out of & during his employment, cannot be considered as a LONG ABSENTEE

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01

Human Resources Management Services

- » Hire to Retire solution services : Onboarding, Employee Engagement, EQ & IQ assessment, Performance Appraisal, Learning & Development and Exit Formalities
- » HR Assessment - a periodical comprehensive audit of policies & compliances towards Regulatory & Employment related legislations

02

Payroll Services

We ensure to Pay your People the Right compensation, without compromising the Regulatory requirements. A Timely & Qualitative process till last mile delivery

03

Statutory Compliance Services

A Manufacturing Facility or A Commercial Establishment or a Shop - A Comprehensive Regulatory and Employment related conformation as per the Provisions of the Legislations.

04

Learning and Development Programs

Enhancing skills & Developing the human resources to the capabilities required to perform the job and achieve the Organizational Goal

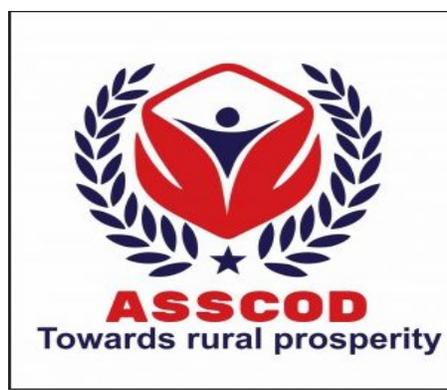
05

Helpdesks/One Time Assessments/Onsite Programs

Social Security Helpdesks, One-time assessments of Factory or Establishments or Social Security benefits, etc and Onsite Skill enhancement Programs on PoSH, Soft Skills, etc



CORPORATE SOCIAL RESPONSIBILITY (CSR)



80-G

ASSCOD works towards social and economic development of rural India through women empowerment

Association for Sustainable Community Development is a non-profit voluntary organization operating in the rural areas of Tamilnadu since 1994. Our organization helps in promoting and developing the socio-economic conditions of people in rural communities. Initially, our priority was to provide healthcare facilities to people living in remote areas, and then we shifted our focus to empowering rural women as they were subjected to gender inequality, domestic violence, and no access to livelihood opportunities.

We as an organization believe that empowered women play a crucial role in community development. So our programmes are targeted towards capacity building of women. Our activities also extend to providing educational facilities for children from underprivileged communities. Our interventions are executed in 65 villages of Kanchipuram, Chengalpattu, and Thiruvanamalai districts

Recognition

We have been awarded the prestigious GuideStar India Transparency Key award for 2022 and have joined India's largest pool of credible NGOs after undergoing GuideStar India's due diligence process. GuideStar India's Transparency Key is the Foundation Level certification indicating that the organisation has filed annual income tax returns as a tax-exempt entity and has shared the same in the public domain.

To view our profile at GuideStar India, please visit:
<https://guidestarindia.org/Summary.aspx?CCReg=323>



No. 15, West Pillaiyar Koil Street, (Landmark: Near State Bank of India) Karunguzhi Post – 603303 Maduranthakam Taluk, Chengalpattu District, Tamil Nadu, India.

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STATEMENT

Statement in respect of disabled employees who are employed after 1.4.2008 and for whom special provisions are made under paragraph 82 of the Employees Provident Fund Scheme, 1952.

Sl. No.	Account No.	Name of the Employee	Father's Name (or Husband's Name in case of married women)	Date of Birth.	Sex	Date of Joining.	Wages, Retaining Allowance (if any) and D.A. including cash value of food concession paid during the month.	Employers Contribution in Rs----- (10 % or 12 % as the case may be) to be adjusted from Govt, Subsidy.	Remarks: Details of Disability Certificate & Issuing Authority
1	2	3	4	5	6	7	8	9	10

Signature of the Employer or
authorized official
of the Factory/Establishment.

Stamp of the Factory/Establishment.

This statement should be accompanied by copies of the disability certificate, issued to the disabled employee by the Competent Authority under the persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 and the Persons with Disabilities (Equal Opportunities, Protection of Right and Full participation) Rules, 1996.

STANDARD FORMAT OF THE DISABILITY CERTIFICATES AS PRESCRIBED IN THE
GUIDELINES FOR EVALUATION OF VARIOUS DISABILITIES AND PROCEDURE FOR
CERTIFICATION – NOTIFIED VIDE GAZETTE NOTIFICATION NO. 16-18/97-N.I.I.

DATED 1ST JUNE, 2001

NAME & ADDRESS OF THE INSTITUTE/HOSPITAL ISSUING THE CERTIFICATE

Certificate No.

Date

CERTIFICATE FOR THE PERSONS WITH DISABILITIES

This is to certify that Shri/Smt./Kum/wife/daughter of Shri _____ Age
_____ old male/female, Registration No. _____ is a case of
physically disabled/visual disabled/speech & hearing disabled and has _____ %
(_____) permanent (physical impairment/visual impairment/speech & hearing
impairment) in relation to his/her _____

Note: -

1. This condition is progressive/non-progressive/likely to improve/not likely to improve. *
2. Re-assessment is not recommended/is recommended after a period of _____
months/years.

*Strike out which is not applicable.

Sd/-
(DOCTOR)
Seal

Sd/-
(DOCTOR)
Seal

Sd/-
(DOCTOR)
Seal

Signature/Thumb impression
Of the patient

Countersigned by the
Medical Superintendent/CMO/Head of
Hospital (with seal)

Recent Attested Photograph
Showing the disability affixed here.

CERTIFICATE OF MENTAL RETARDATION FOR GOVERNMENT BENEFITS

This is to certify that /Smt./Kum. _____ Son/Daughter of
_____ of _____ Town/City
_____ with particulars given below:-

- a) Age
- b) Sex
- c) Signature/Thumb impression

CATEGORISATION OF MENTAL RETARDATION

Mild/Moderate/Severe/Profound

Validity of the Certificate: Permanent

Signature of the Government
Doctor/Hospital with seal
Chairperson Mental Retardation
Certification Board

Recent Attested Photograph
Showing the disability affixed here

Dated:

Place: