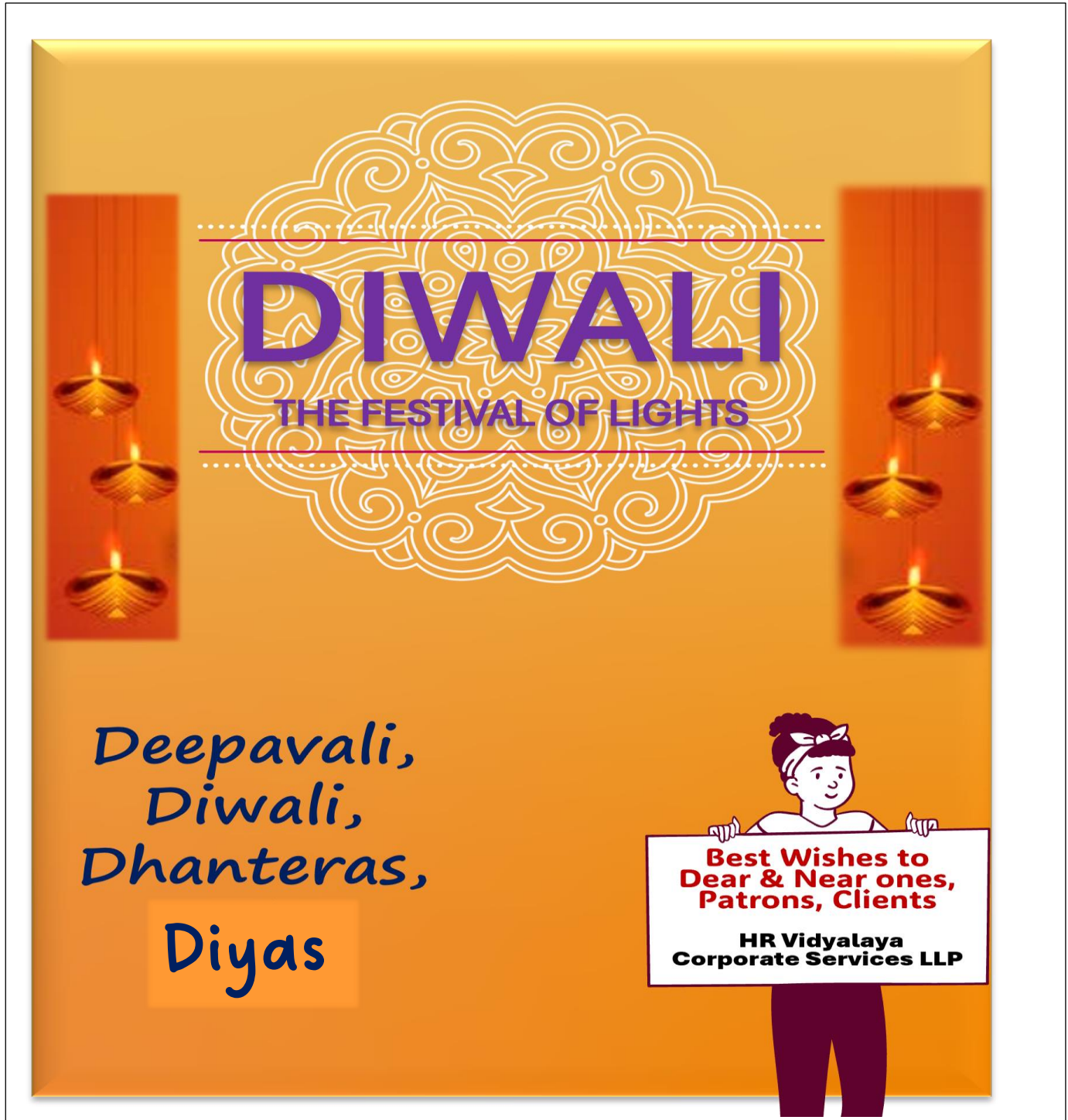


HRV Post

Weekly Newsletter from HR Vidyalaya Corporate Services LLP



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Every Industry / Employer is more sensitive in complying with

GST | Income Tax

In day-today, monthly, and periodical filing of RETURNS, No one cares about simple but sensitive RETURNS under various other Legislations.

For example, monthly IW Return in PF and Half-Yearly Return in ESI

Both are simple and it does not take more than 2 minutes to file this returns.... Still no one bothers until there is a challenge / notice issued by the inspecting authorities later

Today is the last day of FILING – for ESI HALF YEARLY RETURN.....

For the period April 2023 to September 2023

How many had completed this.... Very few. Reason, your regular remittance, or others are not restricted like GST or big financial impact like IT return.

26. Return of contributions to be sent to appropriate office. — (1) Every employer shall send a return of contributions in quadruplicate in Form 5 along with receipted copies of challans for the amounts deposited in the Bank, to the appropriate office by registered post or messenger, in respect of all employees for whom contributions are payable in a contribution period, so as to reach that office —

- (a) within 42 days of the termination of contribution period to which it relates ;
- (b) within 21 days of the date of permanent closure of the factory or establishment, as the case may be ;
- (c) within 7 days of the date of receipt of requisition in that behalf from the appropriate office.

1 (A) Every employer shall be required to submit details in ~~Form 5 (Return of Contribution)~~ with regard to employees engaged through Principal and Immediate Employers and their coverage, submission of Declaration Forms, distribution of Temporary Identification Certificates/Permanent Identity Cards and wages considered for payment of contribution and wages excluded for such purpose.

(2) For the purposes of Section 77 of the Act, the due date by which the evidence of contributions having been paid must reach the Corporation shall be the last of the days respectively specified in clauses (a), (b) and (c) of sub-regulation (1).

This is online now & very simple

Where you file a RETURN, you are confirming that you paid the remittances rightly, and are not going to REMIT any more contribution for the said Contribution Period. If you still keep it open, there can be a challenge for Insured persons' claims or if there is an inspection, the employer may be in trouble..... File it today.

Is your Employee getting Married??

Employer's duties

Ensure the Employee submits a request to change the Nominations, under the various Employment Legislations:

- Employees must change the nomination details in the PF portal. (if he / she is a member)
 - Nomination in EPF and EPS made prior to marriage automatically stands cancelled (void) after marriage.
 - Now it is ONLINE in PF Portal.
 - Under EPF – Members have option to nominate his/her parents apart from Spouse.
 - No separate nomination required for EDLI, as it will treat the same dependents as per EPF
 - Under EPS – Members have no option and can only nominate Spouse (and children)
- If the Employee is covered under ESIC, he or she has to change/include the Dependents details
- The Nomination details as per The Payment of Gratuity Act has to be amended in Form No. H
- Nomination as per the erstwhile The Payment of Wages Act (in Form I)
 - Where the Code on Wages Rules is notified with new Nomination form, then it is required only for those new joiners who join after such notification.
 - Existing employees can amend the nomination under the Payment of Wages Act, in Form I
- Those who are working in Factories has also need to amend the nomination in the State Specific form. (Form 34 in Tamilnadu)
- If your establishment is having any Personal Accident Insurance Policy or Any other Term Insurance policy, it needs to be amended with the nominee details
- The Spouse name must be included in the Mediclaim Policy, if any, sponsored by the employer
- If your Organization is paying for a Superannuation Fund, including the Spouse name is recommended.

POSH Act - Case study & probable solution

Query: In our branch office, we usually have Annual day celebration every year (to coincide with Holi celebration). On such day, all family members of our employees will be invited to our office and we shall be having a “get together”. It is mainly to show-cause to the families, that the atmosphere in which the employees are working and how they are being taken care... As usual there were fun programs followed by a Dinner for all.

We have received complaint (of sexual harassment) from a woman participant (who is a family member of an employee) against a man (who is also a family member of another employee).

Where, the definition of “Woman” is any woman at the workplace (our office), we need to consider the sexual harassment complaint under PoSH Act. But the “respondent male” being a non-employee, how to proceed with the complaint? ----- was the query.

Solution: The only solution available before them, is going to Enforcing agency (Police) - as per Section 19(h) of the Act. I told him, that there is no provision in the Act, to direct the respondent male, who is not an employee, to attend inquiry and Internal Committee has no powers to take action against the Respondent, if the complaint is found true.



Solutions from HR Vidyalaya Corporate Services LLP