



Weekly Newsletter from HR Vidyalaya Corporate Services LLP

## Alert

Do not forget to deduct Contribution towards Labour Welfare Fund in Specific States in December Wage month.

And filing of Bonus Returns for Establishments is due in December 2023

January 2024 A month of Max. Conformations under labour Laws..... Be Ready....

## **Employers Essentials during the months to come.**

Industry is in full swing in VALIDATING documents of employees' Investment Proof and Declarations towards Income Tax computation.

Kindly equip your team of auditors with knowledge on amended Tax regimes and applicable tax benefits for the employees.

(Hope the outsourcing vendor, too, is competent enough to do this exercise carefully, in case if the service is outsourced.

Ensure LTA claims are appropriately perused for original receipts, as the Income Tax may doubly ensure the tax exemption for LTA claimed.



Regulation 88A: Declaration by Insured Women of her surviving child or children

Insured Women claiming maternity benefit before confinement or after confinement or miscarriage shall submit the declaration of her surviving child or children.

In case Insured woman giving birth to more than one child such claim shall be treated a single claim, however, for the next confinement the number of surviving children should be counted as per the actual number of surviving children at the time of claiming maternity benefit.



HR Vidyalaya



**How to Conduct** 



**Course Curriculum** 

a Just and Fair Domestic Enquiry? 6<sup>th</sup> January 2024 Saturday – 09.00 am to 5.30 pm

## **Certificate Issued**

**Course Facilitator** 

Mr.Sampath Kumar P Senior HR Professional & Practicing Labour Law Advocate

Anchored by Anandan S HR Vidyalaya Corporate Services LLP PIP / Domestic **Enquiry / POSH** Inquiry differences Role & Functions of Enquiry Officer (EO) under DE **Concepts** Meed for **Domestic Enquiry** Principles of **Domestic Enquiry Enquiry Process** ✓ Reporting & Action to be taken **☑** Templates **⊠** Case References

Venue Anna Centenary Library, Chennai Rs.3,000 inclusive of GST

For Registration: https://forms.gle/2BxVdmrtUYj2UwHJ9



### Conditions for employment of WOMEN in GENERAL as well as in NIGHT shifts - State of Maharashtra

- **%** All the measures and safeguards to prevent or deter the commission of the Acts of sexual harassment
- In case of a sexual harassment at the instance of a third party, take all necessary and reasonable steps to assist the affected women workers in terms of support and preventive action.
- Provide proper lighting and illumination inside the establishment & also surroundings and to all places where the women worker may move out of necessity in the course of such shift
- **%** Shall maintain a complaint box.
- $\,\,\%\,\,$  Display the phone numbers of local police station/control room/ women help line prominently establishment.
- A sufficient number of woman security guard shall be engaged in establishment employing not less than ten women workers. (The Police verification of such women security guard shall be mandatory)
- Separate urinals & latrines shall be maintained for women workers with safety locking facility only from inside

#### Additionally, the Employer shall take following appropriate actions:

- Woman workers shall be allowed to work during 9.30 p.m. ~ 7 a.m. only after obtaining her consent in Form 'L'.
- The number of women workers employed in the night shift shall not be less than <u>three</u> at any point of time.
- X To provide safe and secure separate transportation facility for all the women workers working in the night shift from the place of workplace to the doorstep of their residence and vice-versa
- In addition to the other holidays, every women worker who works in night shift as per her shift schedule, shall be eligible for <u>one additional paid holiday for every two months in a year</u>.
- There shall be not less than twelve consecutive hours of rest or gap between the last shift and night shift whenever a women worker is changed from day shift to night shift and also from night shift to day shift.
- No women worker shall be allowed to work in night shift during the period of twenty-four weeks before and after her child birth, of which at least twelve weeks shall be before the expected child birth
- Shall annually submit an undertaking to the Facilitator that he shall provide all the facilities as mentioned in the Rules.



# Very specific update on ESI consideration:

## **ESI Act : Wages definition under Section 2(22)**

(Ref. Hon'ble SC Harihar Polyfibres vs The Regional Director, Esi ... on 4 September, 1984, for comprehensive definition)

<u>Wages means</u> : all remuneration paid or payable in cash to an employee, if the terms of the contract of employment, express or implied, were fulfilled (Contractual and the definition is exhaustive in using the word means)

<u>And</u> : Includes any payment to an employee in respect of any period of authorised leave, lockout, strike which is not illegal or layoff (non-contractual and inclusive part)

<u>And</u> : other additional remuneration, if any, paid at intervals not exceeding two months (inclusive part and need not be under the terms of employment)

But : does not include four specific items of payment (exclusion clause)

If Attendance Bonus (volunteered by Employer to increase productivity) if paid Quarterly, will it attract the definition of wages?

Yes, as,

- 1. It is payable as per the specific Terms (if an employee attends all 26 days in a month)
- 2. There was a *consensus ad idem* (meeting of minds of all parties involved)- an express contractual agreement
- 3. The Bonus is payable monthly if an employee is eligible by attending the work for such month, but was paid quarterly, (for reasons, including avoidance of ESIC)
- 4. It forms part of the first para of Wages definition, as it is payable for each such month, when employee is eligible

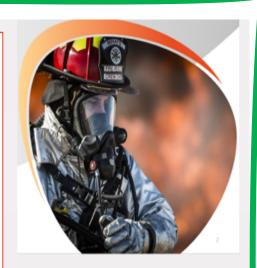


## Is there a FIRE in your Office? What to do?

# <u>What to do if the fire alarm goes off - general rule (until Fire</u> brigade arrives)

➡ Stay calm.

- Leave your desk (do not take your belongings with you), go out of your office and close the door behind you. Make your way to the emergency exit indicated on the evacuation plan and go to the assembly point indicated in the Emergency Exit & Evacuation plan.
- Do not, under any circumstances, open the fire doors. They close automatically.
- Follow the instructions of the volunteer employees, who will be wearing fluorescent jackets.
- DO NOT RUN.
- Anyone in the Dining /Pantry or toilets should make their way to the exit if the alarm goes off.
- DO NOT USE THE LIFT.
- ➡At the assembly point, form groups according to department.
- Do not leave the assembly point until you have been called by your superior.
- >> Do not go back to your desk without the authorisation of your superior



Fire is the most frequent hazard encountered in the workplace. When used correctly, fire extinguishers can save lives or property by putting out small fires or keeping the fire under control until the fire brigade arrives.

Vidyalaya Corporate

Compliance Solutions

## **Common Strategies in Bargaining**

- <u>Interactive</u>: A win-win solution is created upon negotiations on one or more settlements
- <u>Distributive</u>: It is a type which is absolutely divisive. It is win-lose situation

Establishment Type	Applicable REGULATORY Legislation
Shop (trading)	Shop & Establishment Act
Commercial offices	Shop & Establishment Act
Warehouse / Godown	Shop & Establishment Act
Warehouse/Godown (With process)	Factories Act
Manufacturing Facility	Factories Act
Hotel/Restaurant/Eateries	Catering Establishment Act
Logistics / Transport	Motor Transport Act
Hospital/Nursing home/Clinics	Clinical Establishment Act
Cinema halls	Cinema Regulation Act
Any office of all above establishments	Shop & Establishment Act
Manufacturing – less than 10 employees (non-hazardous)	NO ACT APPLICABLE
Educational Institutions	Educational Institution Regulatory Act

Grievance		
What – Describe Grievance	<ul> <li>A feeling of Discontent or Discomfort or Dissatisfaction or Distress or Suffering</li> <li>A feeling of injustice in connection with Employment Condition which may or may not brought to the notice of the Employer</li> </ul>	
How it will be	<ul> <li> <sup>1</sup> It may be Factual,         <sup>1</sup> On Assumption (imaginary)         <sup>1</sup> or Disguised         <sup>1</sup></li> </ul>	
Who is responsible to address	Leadership and Human Resources are responsible for engaging employees to perform for Higher productivity and profitability	
Why Grievance	<ul> <li>It is needed for best performance, better productivity &amp; retention, in this changing scenario, where an employee has multiple options, outside.</li> <li>Employee engagement makes enthusiastic about their job, having strong desire to be part of organization and motivated to go above</li> </ul>	
Where Grievance	<ul> <li>In the job (performance enhancing)</li> <li>Over the job (development) and</li> <li>After the job (work life balancing)</li> </ul>	



# ANNUAL RETURNS Under POSH Act

Return Templates and Directory of Authorities to file Returns

## **PAN INDIA OFFICES**



## **DRAFT ANNUAL RETURN TO BE FILED WITH DISTRICT OFFICER**

(On the Letter Head of the Establishment)

Annual Report of the Internal Committee in respect of Complaints received during the year 2023

#### Under Section 21 (1) of The Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013 and Under Rule No.14 of The Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Rules, 2013

To,

#### District Officer / Commissioner of Labour / District Magistrate

Dear Sir/Madam,

<u>Ref</u>: Annual Report as per the Rule 14, framed under as per Section 21 (1) of Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, for the year ended December 2023

We furnish below the Annual Return (All India) as per the Rule 14, framed under Section 21(1) of Sexual Harassment of Woman at Workplace (Prevention, Prohibition, and Redressal) Act 2013, with regards to Complaints received and their Redressal for the year ended 31st December 2023.

a)	No. of Complaints of Sexual Harassment received during the year 2023	
b)	No. of Complaints disposed of during the year	
c)	No. of Cases pending for more than 90 days	
d)	No. of Workshops or Awareness Programs against Sexual Harassment carried out during the year 2023	
e)	Nature of action taken by the Employer or District Officer	

Thanking You,

Yours sincerely,

#### (Presiding Officer)

#### Internal Committee

Copy: Employer

Encl: Documents related to Conduct of Awareness programs



# Annual Return under the POSH Act – find below the screenshot of Section 21 of the <u>Act</u>

### CHAPTER VIII

MISCELLANEOUS

**21. Committee to submit annual report**.— (1) The Internal Committee or the Local Committee, as the case may be, shall in each calendar year prepare, in such form and at such time as may be prescribed, an annual report and submit the same to the employer and the District Officer.

### Annual Return under the POSH Act - find below the screenshot of Rule 14 of the Rules

14. Preparation of annual report.- The annual report which the Complaints Committee shall prepare under Section 21, shall have the following details:-

(a) number of complaints of sexual harassment received in the year;

(b) number of complaints disposed off during the year;

(c) number of cases pending for more than ninety days;

(d) number of workshops or awareness programme against sexual harassment carried out;
 (e) nature of action taken by the employer or District Officer.

[F. No. 19-5/2013-WW]

Dr. SHREERANJAN, Jt. Secy.

# **COMMENTS:**

- 1. Details to be contained in the Annual Report is Calendar year January to December
- 2. But nowhere in the Act or Rules, it is mentioned that "such date" is due date or "before such month".
- 3. Hence an Employer must check with the respective State Government's DISTRICT OFFICER, for this purpose
- 4. It may be Women and Child Department, or Social Welfare department or Labour department.... But depends upon the respective State/UT.
- 5. Usual practice is Employers will file the return within January of the following calendar year (but it is not the legal date for compliance as stated by few AUDIT companies)
- As mentioned the TEMPLATE, employers need to enclose Proof / Evidence (photographs) of awareness conducted and List of IC..... But hereto, not all governments, require this. Notwithstanding, the employer can keep those evidence with them.
- 7. WHAT I HAVE TO DO If I do not know, who is the District Officer...... Kindly raise a RTI to obtain information.
- 8. Nevertheless if you have right DATA/DETAILS/EVIDENCE File the Return in January which is safe



## Annual Return under the COMPANIES (ACCOUNTS) RULES, 2014 - find below the

## screenshot of Rule 18(5) (x)

# All those companies, which were registered with Ministry of Corporate Affairs

[भाग II–खण	ण्ड 3(i)]	भारत का राजपत्र : असाधारण	3
2. In	the Co	mpanies (Accounts) Rules, 2014, in rule 8,	
(i)	In sub	-rule (5), after clause (viii) the following clauses shall be inserted, namely:-	
	"(ix)	a disclosure, as to whether maintenance of cost records as specified by the Central Governm under sub-section (1) of section 148 of the Companies Act, 2013, is required by the Company accordingly such accounts and records are made and maintained,	
	(x)	a statement that the company has complied with provisions relating to the constitution of Inter Complaints Committee under the Sexual Harassment of Women at Workplace (Preventi Prohibition and Redressal) Act, 2013 [14 of 2013],";	
(ii)	after s	sub-rule (5), the following rule shall be inserted, namely:-	
	"(6)	This rule shall not apply to One Person Company or Small Company".;	
file	ed alc	these Statements will be part of Companies Accounts, which will be ng with other Financial Statements. o is required only for Companies registered with MCA	е

- \* Hereto, the applicability is 10 or more Persons engaged
- Ensure the same details mentioned in the Annual Return filed before DISTRICT OFFICER is filed with MCA also.
- \* The above is not required for:
  - Proprietorship Company
  - o One Person Company
  - o Small Company
  - Unregistered partnership Company



In Addition to the Annual Return to be filed with DISTRICT OFFICER and MCA....

## Annual Return under the COMPANIES (ACCOUNTS) RULES, 2014 - find below the

## screenshot of Rule 18(5) (x)

## All those companies, which were regulated by SECURITIES and EXCHANGE BOARD OF INDIA (SEBI)

Establishments needs to include Trainings conducted and Return of POSH complaints in the Annual Report Statement.

## (Department of Economic Affairs) NOTIFICATION

New Delhi, the 12th March, 2021

**G.S.R. 176(E).**—In exercise of powers conferred by clause (e) of sub-section (2) of section 29 of the Securities and Exchange Board of India Act, 1992 (15 of 1992) and in supersession of the Securities and Exchange Board of India (Annual Report) Rules, 1994, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. Short title and commencement.- (1) These rules may be called the Securities and Exchange Board of India (Annual Report) Rules, 2021.

12.0 Sources of Funds and Wajor Areas of Experience

- 13. Organizational Matters
  - 13.1 SEBI Board
  - **13.2** Audit Committee
  - 13.3 SEBI Offices
  - **13.4** Human Resource Activities (trainings, etc.)
  - 13.5 Research Activities (working papers, etc.)
  - **13.6** Promotion of Official Language
  - 13.7 Internal Inspection Department
  - 13.8 Vigilance Cell
  - 13.9. RTI Activities
  - 13.10 Parliament Questions
  - 13.11 Fees and other charges (specific cases of increase / decrease during the year)
  - 13.12 Changes made to the Delegation Order, if any.
  - 13.13 Sources of Funds and Major Areas of Expenditure

[F. No. 2/8/2019-RE]

ANAND MOHAN BAJAJ, Addl. Secy.



# FOR ESTABLISHMENTS IN MUMBAI CITY

#### Reminder



# \*District Women and Child Development Office, Mumbai City\*

117, BDD Chawl, First Floor, Worli, Mumbai - 400 018

**\***/Fax No. 022-24922484

Email - dwcdmcity@yahoo.com

O. No. DWCDOMC/POSH Act 2013/2020-2021/

Date: July 10, 2020

To, All Govt Establishments, Semi Govt, Private Establishments, Educational Institutions, Sports Institutes, Sport complexes, Govt/Pvt Companies Mumbai City

Format for info

**OLD CIRCULAR** 

Sub.: In regards to "The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 Section 21 and Rule 14, Every Establishments of Mumbai city to submit Annual Report for the Year 2019

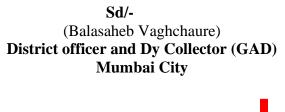
Ref. : 1. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 2. GR No. MKC-2013/Pr.Kr.63/MKK dated 19 June, 2014

#### Respected Sir/Madam,

With reference to above subject matter we would like to inform you that, The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 section 21 and 9<sup>th</sup> Dec. 2013 Rule 14 mandates submission of an Annual Report by every establishments Internal Committee to the employer and employer will be forwarded to the district officer by end of every year.

Therefore, you are informed to submit your Internal Committee's Annual Report for the year 2019 to the District Officer, Mumbai city on <u>dwcdmumbai@gmail.com</u> till **14<sup>th</sup> Aug. 2020 evening.** 

Those who have already submitted their Annual report to District Women and Child development office or Collector office, Mumbai City, no need to submit it again. Only those are failed to submit and falls under Mumbai City jurisdiction need to Submit their establishment Internal Committee's Annual Report for the year 2019 in prescribed format attach with this letter.







Report of the Internal Committee in respect of complaints received during the year under the Sexual Harassment of Women at the workplace (Prevention, Prohibition and Redressal) Act, 2013 and Rules framed there under as per Section 21 of the Act:

To The District Officer And Deputy Collector, Mumbai City Collectorate, Old Custom House, Fort, Mumbai – 400 001.

### ANNUAL REPORT FOR THE YEAR ENDING YEAR 31st DECEMBER, 2022 UNDER SECTION 21 OF THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 (PRSH ACT)

- 1. No. of Complaints received during the Year:
- 2. No. of Complaints disposed off during the Year:
- 3. No. of Cases Pending for more than 90 days:
- 4. No. of Workshops or Awareness programs against Sexual Harassment carried out: (Kindly mention static data or Number of total workshop/Training program conducted during the year.)
- 5. Nature of Action taken by employer:

#### <u>Annexure</u>

The following action was taken by the employer in respect of the complaints received during the year:

No. of Complaints during the year Investigated and Completed by the Committee:

### Action Taken:

Written Apology: Warning: Reprimand or Censure: Withholding of Promotion: Withholding of Pay Rise/Increment: Termination: Transfer: Undergo Counselling: Carrying out Community Service:

(Office Name)

## Sign/-Presiding Officer-Internal Committee

(Note : Kindly send Annual Report on Office letter head which indicates establishment office address falls under Mumbai City Jurisdiction)



## **FAQ on POSH Annual Return**

- 1. Annual Report is to be prepared by the IC and the Presiding Officer has to Sign
- 2. THREE originals may be prepared
  - a. 1 for Filing
  - b. 2 for Employer
  - c. Employer retains one original and send the other original to District Officer
- 3. How the Employer can submit the Annual Report
  - a. Email wherever the respective State Government/authority / District Officer has notified the email ID (or)
  - b. By Registered Post/Speed POST Acknowledgment Due (or)
  - c. By Hand delivery and get acknowledgement
- 4. T-SHE BOX for Telangana is UNDER MAINTENANCE So, file Annual Returns manually
- 5. SHOR app.in for Organizations in Gautam Budhha Nagar is not working, so file Annual Returns manually
- 6. Our Company has branches across Indian Cities Can I file one Annual Return?
  - a. As per the PoSH Act, 2013, every branch location with 10 or more employees must have its own IC and file the IC-AR individually.

## ADDRESS FOR SUBMITTING ANNUAL RETURNS in various Locations in India (Compiled through Webportal .... Kindly check the address, before submitting the Returns)

7. For Pune the Address is:

District Women and Child Development Officer,

Gulmarg Park Housing Society, 3rd Floor,

Near Vijay Bakery, Somwar Peth, Pune 411011.

8. For Bangalore the Address is:

Karnataka State Commission for Women No.107, 1st Floor, Karnataka Housing Board Building, Cauvery Bhavan, K.G Road, Bangalore-560009 Email: <u>kscw@karnataka.gov.in</u>



### 9. For Telangana the Address is:

### Women Development and Child Welfare Department

H.No. 8-3-222, Vengalrao Nagar, Beside Madhuranagar Metro Station, Ameerpet, Hyderabad 500038

### 10.For AP the Address is:

Commissioner office, Women and Child Welfare, Jampani Towers, Amaravathi Rd, opp. Narayana School, Potti Sri Ramulu Nagar, Postal Colony, Guntur, Andhra Pradesh 522002

### 11.For Assam the Address is:

Directorate of Social Welfare, Kachari Ghat, MG Road,

Uzanbazar, Guwahati-1,

MG Road, Latasil, Uzan Bazar, Assam 781001

### 12. For Bihar the Address is:

Women Development Corporation, R. Block,

Daroga Rai Path, Road No - 2,

Patna, Bihar 800001

### 13. For Chennai the Address is:

District Social Welfare Officer,

Singaravelar Maaligai, 8Th Floor,

Collectorate Complex, Rajaji Salai,

Chennai – 600 001

### 14. For Haryana the Address is:

Women & Child Development Department,

Bays No. 15-20, Sector 4,

Panchkula, Haryana 134112

### 15. For Gujarat the Address is:

Women and Child Development (WCD)

Block 9, 6th Floor, Sardar Bhavan, Sector 10,

Gandhinagar, Gujarat 382010

### 16.For Kerala the Address is:

Directorate of Women & Child Development

### Poojappura P.O.,

Thiruvananthapuram, 695012



17.For Odisha the Address is:

Department of Women & Child Development and Mission Shakti Odisha State Secretariat,

Sachivalaya Marg, Unit-2, Bhubaneswar,

Odisha. 751001

## 18. For Rajasthan the Address is:

Directorate of Women Empowerment (W.E.),

J-7, Jhalana Institutional Area,

Jhalana Doongari, Jaipur -302004

### 19. For Punjab the Address is:

Department of Social Security And Women & Child Development,

First Floor, SCO: 102-103, Sector 34A,

Chandigarh 160022

## 20.For UP the Address is:

Directorate of Women Welfare,

8<sup>th</sup> Floor, Jawahar Bhawan,

Ashok Marg, Lucknow – 226001

## 21.For Puducherry the Address is:

Department of Women and Child Development

Kamaraj Salai, Brindavan Colony,

Puducherry, 605013

## 22.For West Bengal the Address is:

Bikash Bhawan, 10th Floor, DF Block, Sector 1,

Bidhannagar, Kolkata,

West Bengal, 700091



## **Delhi – District Officers details**

## List of District Magistrates notified as District Officers under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

DISTRICT	OFFICE ADDRESS	Phone No.	E-mail
	Deputy Commissioner Office		
NORTH	North District	23943048	dcnorth@nic.in
	BDO Block, Alipur		
	New Delhi-110036		
	Deputy Commissioner Office		
CENTRAL	Central District	23282903	dccentral@nic.in
	14, Daryaganj New Delhi-110002		
	Deputy Commissioner Office		
SOUTH	South District	29535025	dcsouth@nic.in
	Mehrauli Badarpur Road, Saket New Delhi-110039		
	Deputy Commissioner Office		
NEW DELHI	New Delhi District	23386982	dcnd@nic.in
	Jam Nagar House, New Delhi- 110001		
	Deputy Commissioner Office		
SOUTH WEST	South West District Kapashera, New Delhi-110037	25065633	dcsw@nic.in
	-		
WEST	Deputy Commissioner Office West District	27396629	dcwest@nic.in
WEST	Old Middle School Building,	27390029	ucwest@mc.m
	lawrance Road, Rampura, Delhi- 110085		
	Deputy Commissioner Office		
NORTH EAST	North East District	22122732	dcne@nic.in
	Weaver's Complex, Nand Nagari New Delhi-110093		



EAST	Deputy Commissioner Office East District L M Band Road Shastri Nagar, Geeta Colony, Delhi- 110031		
		22421656	dceast@nic.in
	Deputy Commissioner Office		
NORTH WEST	North West District Kanjhawala,	25953785	dcnw@nic.in
	Delhi-110081		
	Deputy Commissioner Office		
SOUTH EAST	<ul> <li>South East District</li> <li>Old Gargi College Building, Lajpat</li> </ul>	26476401	dcse.rev.delhi@nic.in
	– Nagar-IV New Delhi-110024		
	Deputy Commissioner Office		
SHAHDARA	<ul> <li>Shahdara District</li> <li>L M Band Road</li> <li>Bunkar Complex,Nand Nagri Opp,</li> <li>Gagan Cinema,Delhi-110093</li> </ul>	22126305	dmshahdara.delhi@nic.in



Solutions from ..... HR Vidyalaya Corporate Services LLP

