

### The Arunachal Pradesh Gazette

#### **EXTRAORDINARY**

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GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF LABOUR AND EMPLOYMENT ITANAGAR

#### **NOTIFICATION**

The 19th January, 2022

No. LAB (W)WC/47/2019.—Whereas the draft rules, as required under Section 67 of the Code on Wages, 2019 (29 of 2019) read with Section 24 of the General Clauses Act, 1897(10 of 1897) were published in the Arunachal Pradesh Official Gazette No.161, Vol. XXVIII, Naharlagun, dated 13th August, 2021 inviting objections and suggestions from the persons likely to be affected, before expiry of the period of forty five days.

And whereas the objections and suggestions received from Labour Officer, Seppa have been considered by the State Government.

Now, the State Government, in exercise of the powers conferred on it by sub-section (1) of Section 67 of the Code on Wages ,2019 (29 of 2019) read with sub-section (2) of Section 67 and in supersession of the—

- (i) Arunachal Pradesh Payment of Wages (Procedure) Rules, 1988;
- (ii) Arunachal Pradesh Payment of Wages Rules, 1988;
- (iii) Arunachal Pradesh Minimum Wages Rules, 1993;

except as respects things done or omitted to be done before such supersession, hereby makes the following, rules, namely:-

#### **RULES**

#### CHAPTER - I

#### **PRELIMINARY**

- **1. Short title, extent and commencement**: (1) These rules may be called the Code on Wages (Arunachal Pradesh) Rules, 2022.
  - (2) These rules extend to the whole of Arunachal Pradesh.
  - (3) These rules shall come into force from the date of effect of the Code on Wages, 2019 (29 of 2019).
- 2. **Definitions**: In these rules, unless the subject or context otherwise requires,
  - (a) "authority" means the authority appointed by the State Government under sub-section (1) of section 45:
  - (b) "appellate authority" means the appellate authority appointed by the State Government under sub-section (1) of section 49;
  - (c) "appeal" means an appeal preferred under sub-section (1) of section 49;
  - (d) "Board" means the State Advisory Board constituted by the State Government under subsection (4) of section 42;
  - (e) "Chairperson" means the chairperson of the Board;
  - (f) "Code" means the Code on Wages, 2019 (29 of 2019);

- (g) "committee" means a committee appointed by the State Government under clause (a) of sub-section (1) of section 8;
- (h) "day" means a period of 24 hours beginning at mid-night;
- (i) "Form" means a form appended to these rules;
- (j) "Highly skilled work" means an occupation which calls in its performance a specific level of perfection and required competence acquired through intensive, technical or professional or practical occupational experience for considerable period and also requires of an employee to assume full responsibility for his judgment or decision involved in the execution of such occupation;
- (k) "Inspector-cum-Facilitator" means a person appointed by the State Government, by notification under sub-section (1) of section 51;
- (I) "member" means a member of the Board and includes its Chairperson;
- (m) "registered trade union" means a trade union registered under The Trade Unions Act, 1926 (16 of 1926);
- (n) "Schedule" means the schedule to these rules;
- (o) "Section" means a section of the Code;
- (p) "unskilled work" means work which involves simple operation requiring little or no skill or experience on the job.
- (q) "semi-skilled work" means work which involves some degree of skill or competence acquired through experience on the job and which is capable of being performed under the supervision or guidance of skilled employee and includes unskilled supervisory work.
- (r) "skilled work" means work which involves skill and competence acquired through experience on the job or through training as an apprentice or in a technical or vocational institute and performance of which call for initiative and judgment;
- (s) all other words and expressions used herein in these rules and not defined shall have the meanings respectively assigned to them under the Code.

#### **CHAPTER - II**

#### Minimum wages

- 3. **Manner of calculating the minimum rate of wages : (**1) for the purposes of sub-sections (4) and (5) of section 6, the minimum rate of wages shall be fixed on the day basis keeping in view the following criteria, namely:-
  - (I) the standard working class family which includes a spouse and two children apart from the earning worker; an equivalent of three adult consumption units;
  - (II) A net intake of 2700 calories per day per consumption unit;
  - (III) 66 meters cloth per year per standard working class family;
  - (IV) Housing rent expenditure to constitute 10 per cent of food and clothing expenditure;
  - (V) Fuel, electricity and other miscellaneous items of expenditure to constitute 20 percent of minimum wage; and
  - (VI) Expenditure for children education, medical requirement, recreation and expenditure on contingencies to constitute 25 percent of minimum wage;
  - (2) when the rate of wages for a day is fixed, then, such amount shall be divided by eight for fixing the rate of wages for an hour and multiplied by thirty for fixing the rate of wages for a month and in such division and multiplication the factors of one-half and more than one-half shall be rounded as next figure and the factors less than one-half shall be ignored.
- **4. Norms for fixation of minimum rate of wages :** (1) While fixing the minimum rate of wages under section 6, the State Government shall divide the concerned geographical area into two categories, that is to say Area-I and Area-II.
  - (i) AREA-I shall comprise of places in Arunachal Pradesh where Special Compensatory Allowance (SCA) at lower rate is payable. It also includes places outside of Arunachal Pradesh where employees/workers are employed by or under the authority of Government of Arunachal Pradesh.
  - (ii) AREA-II shall comprise of all other places in Arunachal Pradesh where SCA at higher rates is admissible.
    - **Note**: If any doubt/dispute arises whether a particular place fall under Area-I or Area-II, the decision of the concerned Deputy Commissioner shall be final. However, the authority or power to declare any place as difficult or remote area etc. shall rest with the General Administration Department, Government of Arunachal Pradesh, Itanagar.

- (2) The State Government shall constitute a technical committee for the purpose of advising the State Government in respect of skill categorization, which shall consist of the following members, namely:-
  - (i) The Secretary (Labour and Employment), Govt. of Arunachal Pradesh -Chairperson;
  - (ii) The Labour Commissioner, Government of Arunachal Pradesh Member;
  - (iii) The Director, Skill Development and Entrepreneurship, Government of Arunachal Pradesh Member;
  - (iv) Director General of Employment, Government of India, Ministry of Labour and Employment or his nominee Member;
  - Two technical experts in wage determination as nominated by the State Government -Members; and
  - (vi) The Deputy Labour Commissioner, Government of Arunachal Pradesh Member Secretary.
- (3) The State Government shall, on the advice of the technical committee referred to in sub-rule (2) categorize the occupations of the employees into four categories that is to say unskilled, semi-skilled, skilled and highly skilled by modifying, deleting or adding any entry in the categorization of such occupations specified in Schedule E.
- (4) The technical committee referred in sub-rule (2) shall while advising the State Government under sub-rule (3) take into account, to the possible extent, the national classification of occupation or national skills qualification frame work or other similar frame work for the time being formulated to identify occupations.
- 5. Time Interval for revision of dearness allowance: Endeavour shall be made so that the cost of living allowance and the cash value of the concession in respect of essential commodities at concession rate shall be computed once before 1st April and then before 1st October in every year to revise the dearness allowance payable to the employees on the minimum wages.
- 6. Number of hours of work which shall constitute a normal working day: (1) The normal working day under clause (a) of sub-section (1) of section 13 shall be comprised of eight hours of work and one or more intervals of rest which in total shall not exceed one hour.
  - (2) The working day of an employee shall be so arranged that inclusive of the intervals of rest, if any, it shall not spread over more than twelve hours on any day.
  - (3) The provisions of sub-rules (1) and (2) shall, in the case of an employee employed in agricultural employment, be subject to such modifications as may, from time to time, be determined by the State Government.
  - (4) Nothing in this rule shall be deemed to affect the provisions of the Factories Act, 1948 (63 of 1948).
- 7. Weekly day of rest: (1) Subject to the provisions of this rule, an employee shall be allowed a day of rest every week (hereinafter referred to as "the rest day") which shall ordinarily be Sunday, but the employer may fix any other day of the week as the rest day for any employee or class of employees:

Provided that an employee shall be entitled for the rest day under this sub-rule if he has worked under the same employer for a continuous period of not less than six days:

Provided further that the employee shall be informed of the day fixed as the rest day and of any subsequent change in the rest day before the change is effected, by display of a notice to that effect in the place of employment at the place specified by the Inspector-cum-Facilitator in this behalf.

- **Explanation**: For the purpose of computation of the continuous period of not less than six days specified in the first proviso to this sub-rule, any day on which an employee is required to attend for work but is given only an allowance for attendance and is not provided with work, a day on which an employee is laid off on payment of compensation under the Industrial Disputes Act, 1947 (14 of 1947), and any leave or holiday, with or without pay, granted by the employer to an employee in the period of six days immediately preceding the rest day, shall be deemed to be days on which the employee has worked.
- (2) Any such employee shall not be required or allowed to work on the rest day unless he has or will have a substituted rest day for a whole day on one of the five days immediately before or after the rest day:

Provided that no substitution shall be made which will result in the employee working for more than ten days consecutively without a rest day for a whole day.

(3) Where in accordance with the foregoing provisions of this rule, any employee works on a rest day and has been given a substituted rest day on any one of the five days before or after the rest day, the rest day shall, for the purpose of calculating the weekly hours of work, be included in the week in which the substituted rest day occurs.

- (4) An employee shall be granted
  - for rest day wages calculated at the rate applicable to the next preceding day; and (a)
  - (b) where he works on the rest day and has been given a substituted rest day, then, he shall be paid wages for the rest day on which he worked, at the overtime rate and wages for the substituted rest day at the rate applicable to the next preceding day:

Provided that where :-

- the minimum rate of wages of the employee as notified under the Code has been worked out by dividing the minimum monthly rate of wages by twenty- six; or
- the actual daily rate of wages of the employee has been worked out by dividing (ii) the monthly rate of wages by twenty-six and such actual daily rate of wages is not less than the notified minimum daily rate of wages of the employee, then, no wages for the rest day shall be payable; and
- (iii) the employee works on the rest day and has been given a substituted rest day, then, he shall be paid, only for the rest day on which he worked, an amount equal to the wages payable to him at the overtime rate; and, if any dispute arises whether the daily rate of wages has been worked out in accordance with the provisions of this proviso, the Labour Commissioner or the Deputy Labour Commissioner for whole of Arunachal Pradesh, on application made to him in this behalf, decide the same, after giving an opportunity to the parties concerned to make written representations.

Provided further that in case of an employee governed by a piece-rate system, the wages for the rest day, or the substituted rest day, as the case may be, shall be such as the State Government may, from time to time determine having regard to the minimum rate of wages fixed under the Code, in respect of the employment.

**Explanation**: In this sub-rule 'next preceding day' means the last day on which the employee has worked, which precedes the rest day or the substituted rest day, as the case may be; and where the substituted rest day falls on a day immediately after the rest day, the next preceding day means the last day on which the employee has worked, which precedes the rest day.

(5)The provisions of this rule shall not operate to the prejudice of more favorable terms, if any, to which an employee may be, entitled under any other law or under the terms of any award, agreement or contract of service, and in such a case, the employee shall be entitled only to more favorable terms aforesaid.

Explanation: For the purposes of this rule, 'week' shall mean a period of seven days beginning at midnight on Saturday night.

- 8. Night shifts: Where an employee in an employment works on a shift which extends beyond midnight, then,
  - a rest day for the whole day for the purposes of rule 7 shall, in this case means a period of twenty four consecutive hours beginning from the time when his shift ends; and
  - the following day in such a case shall be deemed to be the period of twenty-four hours (b) beginning from the time when such shift ends, and the hours after midnight during which such employee was engaged in work shall be counted towards the previous day.
- 9. The extent and conditions for the purposes of sub-section (2) of section 13: In case of employees:
  - engaged in any emergency which could not have been foreseen or prevented; (a)
  - engaged in work of the nature of preparatory or complementary work which must necessarily (b) be carried on outside the limits laid down for the general working in the employment concerned:
  - (c) whose employment is essentially intermittent;
  - (d) engaged in any work which for technical reasons has to be completed before the duty is over; and
  - engaged in a work which could not be carried on except at times dependent on the irregular (e) action of natural forces; the provisions of rules 6, 7 and 8 shall apply subject to the condition
    - the spread over of the hours of work of the employee shall not exceed 16 hours in any (i) day; and
    - the actual hours of work excluding the intervals of rest and the periods of inaction (ii) during which the employee may be on duty but is not called upon to display either physical activity or sustained attendance shall not exceed 9 hours in any day.
- Longer wage period: The longer wage period for the purposes of minimum rate of wages under section 14 shall be by the month.

#### **CHAPTER - III**

#### **Payment of Wages**

- 11. Recovery under sub-section (4) of section 18: where the total deductions authorized under sub-section (2) of section 18 exceed fifty per cent of the wages of an employee, the excess shall be carried forward and recovered from the wages of succeeding wage period or wage periods, as the case may be, in such installments so that the recovery in any month shall not exceed the fifty per cent of the wages of the employee in that month.
- 12. The authority under sub-section (1) of section 19: the Extra Assistant Commissioner (Judicial) or equivalent officer having jurisdiction over the place of work of the employee concerned shall be the authority for the purposes of sub section (1) of section 19 and that the decision of the authority shall be final.
- 13. The manner of exhibiting the notice under sub-section (2) of section 19: a notice referred to in sub-section(2) of section 19 shall be displayed at the conspicuous places in the premises of the work place in which the employment is carried on, so that every concerned employee would be able to read the contents of the notice easily and a copy of the notice shall be sent to the inspector-cum-facilitator having jurisdiction.
- 14. The procedure under sub-section (3) of section 19: the employer shall give an intimation in writing specifying therein the detailed particulars for obtaining the approval of the imposition of fine to the Extra Assistant Commissioner (Judicial) referred to in rule 14 who shall, before granting or refusing the approval, give opportunity of being heard to the employee and the employer concerned.
- 15. The Register of fines and realization under sub-section (8) of Section 19 will be in the Form-I.
- **16. Intimation of deduction**: (1) Where an employer makes any deduction in pursuance of the proviso to sub-section (2) of section 20, he shall make intimation of such deduction to the Inspector-cum- Facilitator having jurisdiction within 10 days from the date of such deduction explaining therein the reason of such deduction.
  - (2) The Inspector-cum-Facilitator shall, after receiving intimation under sub-rule (1), examine such intimation and if he finds that the explanation given therein is in contravention of any provision of the Code or the rules made there under, he shall initiate appropriate action under the Code against the employer.
- 17. Procedure for deduction under sub-section (2) of section 21: Any employer desiring to make deduction for damages or loss under sub-section (1) of section 21 from the wages of an employee shall,-
  - (i) explain to the employee personally and also in writing the damage or loss of goods expressly entrusted to the employee for custody or for loss of money for which he is required to account and how such damages or loss is directly attributable to the neglect or default of the employee; and
  - (ii) thereafter, give the employee an opportunity to offer any explanation and deduction for any damages or loss, if made, shall be intimated to the employee within fifteen days from the date of such deduction.
- **18.** The Register to record deductions and realization shall be in Form I.
- **19.** Conditions regarding recovery of advance under section **23**: The recovery, as the case may be of,-
  - (i) advances of money given to an employee after the employment begins under clause (b) of section 23; or
  - (ii) advances of wages to an employee not already earned under clause (c) of section 23, shall be made by the employer from the wages of the concerned employee in installments determined by the employer, so as any or all installments in a wage period shall not exceed fifty per cent of the wages of the employee in that wage period and the particulars of such recovery shall be recorded in the register maintained in Form-I.
- **20. Deduction under section 24:** Deductions for recovery of loans granted for house building or other purposes approved by the State Government, and the interest due in respect thereof shall be, subject to any direction made or circular issued by the Central Govt. from time to time regulating the extent to which such loans may be granted and the rate of interest shall be payable thereon.

#### CHAPTER - IV

#### **Payment of Bonus**

21. Calculation of set on or set off for the sixth accounting year: For the sixth accounting year, set on or set off, as the case may be, shall be made under clause (i) of sub-section (7) of section 26, in the manner illustrated in Schedule A, taking into account the excess or deficiency, if any, as the case may be, of the allocable surplus set on or set off in respect of the fifth and sixth accounting years.

- 22. Calculation of set on or set off for the seventh accounting year: For the seventh accounting year, set on or set off, as the case may be, shall be made under clause (ii) of sub-section (7) of section 26, in the manner illustrated in Schedule A, taking into account the excess or deficiency, if any, as the case may be, of the allocable surplus set on or set off in respect of the fifth, sixth and seventh accounting years.
- **23.** Computation of gross profits under clause (a) of section 32: The gross profits derived by an employer from an establishment in respect of the accounting year shall in the case of banking company, be calculated in the manner specified in Schedule B.
- **24.** Computation of gross profits under clause (b) of section 32: The gross profits derived by an employer from an establishment in respect of the accounting year in a case other than banking company, be calculated in the manner specified in Schedule C.
- **25**. **Deduction of further sums under clause (c) of section 34**: The further sums as are specified in respect of the employer in Schedule D shall be deducted from the gross profit as prior charges under clause (c) of section 34.
- 26. Manner of carrying forward under sub-section (1) of section 36: Where for any accounting year, the allocable surplus exceeds the amount of maximum bonus payable to the employees in the establishment under section 26, then, the excess shall, subject to a limit of twenty per cent. of the total salary or wage of the employees employed in the establishment in that accounting year, be carried forward for being set on in the succeeding accounting year and so on up to and inclusive of the fourth accounting year to be utilized for the purpose of payment of bonus in such manner as illustrated in Schedule A.
- 27. Manner of carrying forward under sub-section (2) of section 36: Where for any accounting year, there is no available surplus or the allocable surplus in respect of that year falls short of the amount of minimum bonus payable to the employees in the establishment under section 26, and there is no amount or sufficient amount carried forward and set on under rule 26 which could be utilized for the purpose of payment of the minimum bonus, then, such minimum amount or the deficiency, as the case may be, shall be carried forward for being set off in the succeeding accounting year and so on up to and inclusive of the fourth accounting year in such manner illustrated in Schedule A.

#### **CHAPTER - V**

#### **State Advisory Board**

- A. Procedure of State Advisory Board under sub-section (10) of section 42
- **28. Constitution of the Board**: (1) The Board shall consist of the persons to be nominated by the State Government representing employers and employees as specified in clauses (a) and (b) of sub-section (6) of section 42 and the independent persons as specified in clause (c) of that subsection.
  - (2) The persons representing employers as referred to in clause (a) of sub-section (6) of section 42 shall be six and the persons representing employees referred to in clause (b) of that subsection shall also be six.
  - (3) The independent persons specified in clause (c) of sub-section (6) of section 42 to be nominated by the State Government shall consist of the following, namely:-
    - (i) the Chairperson;
    - (ii) two Members of Legislative Assembly;
    - (iii) three members each of whom, shall be experienced in the field of wages or labour related issues:
  - (4) The State Government shall, while nominating the members of the Board, take into account that the independent members under sub-rule (3) shall not exceed **o**ne-third of the total members of the Board and **o**ne third of the members of the Board shall be women.
- **29.** Additional functions of the Board: In addition to the functions specified in sub-section (4) of section 42, the Board on reference by the State Government advise that Government on the issue relating to the fixation of minimum wages in respect of-
  - working journalists as defined in clause (f) of section 2 of the Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act,1955 (45 of 1955); and
  - (ii) sales promotion employees as defined in clause (d) of section 2 of the Sales Promotion Employees (Conditions of Service) Act, 1976 (11 of 1976).
- **30. Meeting of the Board :** The Chairperson may, subject to the provision**s** of rule 30, call a meeting of the Board, at any time he thinks fit:

Provided that on requisition in writing from not less than one half of the members, the Chairperson shall call a meeting within thirty days from the date of the receipt of such requisition.

**31. Notice of meetings**: The Chairperson shall fix the date, time and place of every meeting and a notice in writing containing the aforesaid particulars along with a list of business to be conducted at the meeting shall be sent to each member by registered post and electronically at least fifteen days before the date fixed for such meeting:

Provided that in the case of an emergent meeting, notice of seven days only may be given to every member.

- 32. Functions of Chairperson: The Chairperson shall-
  - (i) preside at the meetings of the Board: Provided that in the absence of the Chairperson at any meeting, the members shall elect from amongst themselves by a majority of votes, a member who shall preside at such meeting;
  - (ii) decide agenda of each meeting of the Board;
  - (iii) where in the meeting of the Board, if any issue has to be decided by voting, conduct the voting and count or cause to be counted the secret voting in the meeting.
- **33. Quorum :** No business shall be transacted at any meeting unless at least one-third of the members and at least one representative member each of both the employers and an employee are present:

Provided that, if at any meeting less than one-third of the members are present, the Chairperson may adjourn the meeting to a date not later than seven days from the date of the original meeting and it shall thereupon be lawful to dispose of the business at such adjourned meeting irrespective of the number of members present:

Provided further that the date, time and place of such adjourned meeting shall be intimated to all the members electronically or by a Registered post.

**34. Disposal of business of the Board**: All business of the Board shall be considered at a meeting of the Board, and shall be decided by a majority of the votes of members present and voting and in the event of an equality of votes, the Chairperson shall have a casting vote:

Provided that the Chairperson may, if he thinks fit, direct that any matter shall be decided by the circulation of necessary papers and by securing written opinion of the members:

Provided further that no decision on any matter under the preceding proviso shall be taken, unless supported by not less than two-thirds majority of the members.

- **35. Method of voting**: Voting in the Board shall ordinarily be by show of hands, but if any member asks for voting by ballot, or if the Chairperson so decides, the voting shall be by secret ballot and shall be held in such manner as the Chairperson may decide.
- **36. Proceedings of the meetings**: The proceedings of each meeting of the Board showing inter alia the names of the members present thereat shall be forwarded to each member and to the State Government as soon after the meeting as possible, and in any case, not less than seven days before the next meeting.
- **37. Appointment of the committees**: The State Government may constitute as many committee under clause(a) of sub-section (1) of section 8 as it considers necessary for the purposes specified in that clause.
- B. Terms of office of members of the Board under sub-section (11) of section 42
- **38. Term of office of members of the Board :** (1) The term of office of the Chairperson or a member, as the case may be, shall be five years commencing from the date of his appointment or nomination, as the case may be, under sub-section (6) of section 42:

Provided that such Chairperson or a member shall, notwithstanding the expiry of the said period of five years, continue to hold office until his successor is appointed or nominated, as the case may be.

- (2) An independent member of the Board nominated to fill a casual vacancy shall hold office for the remaining period of the term of office of the member in whose place he is nominated.
- (3) The official members of the Board shall hold office till they are replaced by respective such other official members.
- (4) Notwithstanding anything contained in sub-rules (1), (2), and (3), the members of the Board shall hold office during the pleasure of the State Government.
- **39. Travelling allowance :** The Chairman and every member of the Board, shall be entitled to draw travelling and halting allowance for any journey performed by him in connection with his duties at the rates and subject to the conditions applicable to a Group A officer of the State Government.
- **40. Officers and Staff**: (1) The State Government may appoint a Secretary not below the rank of Under Secretary (Labour) to the Government of Arunachal Pradesh.
  - (2) The State Government may appoint such other officers and staff of the Board, as it may think necessary for the functioning of the Board.
- **41. Eligibility for re-nomination of the members of the Board :** An outgoing member shall be eligible for renomination for the membership of the Board for not more than total two terms.

- **42. Resignation of the Chairperson and other members of the Board :** (1) A member of the Board, other than the Chairperson, may, by giving notice in writing to the Chairperson, resign his membership and the Chairperson may resign by a letter addressed to the State Government.
  - (2) A resignation shall take effect from the date of communication of its acceptance or on the expiry of 30 days from the date of resignation, whichever is earlier.
  - (3) When a vacancy occurs or is likely to occur in the membership of the Board, the Chairperson shall submit a report to the State Government immediately and the State Government shall, then, take steps to fill the vacancy in accordance with the provisions of the Code.
- **43. Cessation of membership :** If a member of the Board, fails to attend three consecutive meetings, without prior intimation to the Chairperson, he shall, cease to be a member thereof.
- **44. Disqualification**: (1) A person shall be disqualified for being nominated as, and for being a member of the Board–
  - (i) if he is declared to be of unsound mind by a competent court; or
  - (ii) if he has an un-discharged insolvent; or
  - (iii) if before or after the commencement of the Code, he has been convicted of an offence involving moral turpitude.
  - (2) If any question arises whether a disqualification has been incurred under sub-rule (1), the decision of the State Government thereon shall be final.

#### **CHAPTER - VI**

#### Payment of Dues, Claims, etc.

- **45.** Payment under clause (a) of sub-section (1) of section 44: Where any amount payable to an employee under the Code is due after his death or on account of his whereabouts not being known, and the amount could not be paid to the nominee of the employee until the expiry of three months from the date the amount had become payable, then, such amount shall be deposited by the employer with the authority appointed/notified for the purpose by the State Government, who shall disburse the amount to the person nominated by the employee after ascertaining his identity within two months of the date on which the amount was so deposited with him.
- 46. Deposit of the undisbursed dues under clause (b) of sub-section (1) of section 44: (1) Where any amount payable to an employee under this Code remains undisbursed because either no nomination has been made by such employee or for any other reason, such amounts could not be paid to the nominee of employee until the expiry of six months from the date the amount had become payable, all such amounts shall be deposited by the employer with the authority appointed/notified for the purpose by the State Government before the expiry of the fifteenth day after the last day of the said period of six months.
  - (2) The amount referred to in sub-rule (1) shall be deposited by the employer through bank transfer or through a crossed demand draft obtained from any scheduled bank in India drawn in favor of such Labour Commissioner.
- 47. Manner of dealing with the undisbursed dues under clause (b) of sub-section (1) of section 44: (1) The amount referred to in sub rule (1) of rule 47 (hereinafter in this rule referred to as the amount) deposited with the authority appointed/notified for the purpose by the State Government, shall remain with him and be invested in the State Government Securities or deposited as a fixed deposit in scheduled bank.
  - (2) The authority appointed/notified for the purpose of sub-rule (1) will exhibit, as soon as may be possible, a notice containing such particulars regarding the amount as he considers sufficient for information at least for fifteen days on the notice board and also publish such notice in any two newspapers being circulated in the language commonly understood in the area in which undisbursed wages were earned.
  - (3) Subject to the provision of sub-rule (4), the authority appointed/notified for the purpose, shall release the amount to the nominee or to that person who has claimed such amount, as the case may be, in whose favor such authority has decided, after giving the opportunity of being heard, the amount to be paid.
  - (4) If the undisbursed amount remains unclaimed for a period of seven years, the same shall be dealt with in the manner as directed by the State Government from time to time in this behalf.

#### **CHAPTER - VII**

#### Forms, Registers and Wage Slip

- **48.** The form of a single application: A single application may be filed under sub-section (5) of section 45 in Form-II along with documents specified in such Form.
- **49. Appeal**: Any person aggrieved by an order passed by the authority under sub-section (2) of section 45 may prefer an appeal under sub-section (1) of section 49 in Form-III, along with documents mentioned by the Appellant in such Form, to the appellate authority having jurisdiction.
- **50. Form of register, etc.**: (1) All fines and all realizations thereof referred to in sub-section (8) of section 19 shall be recorded in a register to be kept by the employer in form I appended to these rules, electronically or otherwise and the authority referred to in said sub-section (8) shall be the Labour Commissioner having jurisdiction.
  - (2) All deductions and all realizations referred to in sub-section (3) of section 21 shall be recorded in a register to be kept by the employer in Form- I appended to these rules, electronically or otherwise.
  - (3) Every employer of an establishment to which the Code applies shall maintain registers under sub-section (1) of section 50 in Form I and Form IV, electronically or otherwise.
- **51. Wage slip :** Every employer shall issue wage slips, electronically or otherwise to the employees in Form V under sub-section (3) of section 50 on or before payment of wages.
- **52. Manner of holding enquiry under sub-section (1) of section 53**: (1) When a complaint is filed before the officer appointed under sub-section (1) of section 53 (hereinafter in this rule referred to as the officer) in respect of the offences referred to in said sub-section either by an officer authorized for such purpose by the State Government or by an employee aggrieved or a registered trade union registered under the Trade Unions Act, 1926 or an Inspector-cum-Facilitator, the officer, after considering such evidences as produced before him by the complainant, is of the opinion that an offence has been committed, shall issue summons to the offender on the address specified in the complaint fixing a date for his appearance.
  - (2) If the offender to whom the summons has been issued under sub rule (1) appears or is produced before the officer, he shall explain the offender the offence complained against him and if the offender pleads guilty, the officer shall impose penalty on him in accordance with the provisions of the Code and when the offender does not plead guilty, the officer shall take evidence of the witnesses produced by the complainant on oath and provide opportunity of cross examination of the witnesses so produced. The officer shall record the statement of the witnesses on oath and in cross examination in writing and take the documentary evidence on record.
  - (3) The officer shall, after the complainant's evidence is completed, provide opportunity of defence to the accused person and the witnesses produced by the accused shall be cross examined after their statements on oath by the complainant and documentary evidence in defence shall be taken on record by the officer.
  - (4) The officer shall after hearing the parties and considering the evidences both oral and documentary decide the complaint in accordance with the provisions of the Code.
- **53.** The manner of imposing fine under sub-section (1) of section **56**: (1) An accused person desirous of making composition of offence under sub-section (1) of section **56** may make an application in Form VI electronically or otherwise to the Extra Assistant Commissioner (Judicial) or equivalent officer notified under said sub-section (1).
  - (2) The notified officer referred to in sub-rule (1), shall, on receipt of such application, satisfy himself as to whether the offence is compoundable or not under the Code and if the offence is compoundable and the accused person agrees for the composition, compromise the offence for a sum of fifty per cent of the maximum fine provided for such offence under the Code, to be paid by the accused within the time specified in the order of composition issued by such officer.
  - (3) Where the offence has been compromised under sub-rule (2) after the institution of the prosecution, then, the officer shall send a copy of such order made by him for intimation to the officer referred to in sub-section (1) of section 53 for needful action under sub-section (6) of section 56.

#### **CHAPTER - VIII**

#### **Miscellaneous**

**54. Timely Payment of Wages**: Where the employees are employed in an establishment through contractor, then, the company or firm or association **or** any other person who is the proprietor of the establishment shall pay to the contractor the amount payable to him or it, as the case may be, before the date of payment of wages so that payment of wages to the employees shall be made positively in accordance with the provisions of Section 17.

**Explanation :** For the purpose of this rule, the expression "firm" shall have the meaning as assigned to it in the Indian Partnership Act, 1932 (9 of 1932).

- **55. Responsibility for payment of minimum bonus :** Where in an establishment, the employees are employed through contractor and the contractor fails to pay minimum bonus to them under section 26, then, the company or firm or association or other person as referred to in the proviso to section 43 shall, on the written information of such failure, given by the employees or any registered trade union or unions of which the employees are members and on confirming such failure, pay such minimum bonus to the employees.
- **56. Inspection scheme :** (1) For the purposes of the Code and these rules, there shall be formulated an inspection scheme by the Labour Commissioner with the approval of the State Government.
  - (2) In the inspection scheme referred to in sub-rule (1), apart from other structural facts, a minimum number of inspections shall be specified in the scheme for each Inspector-cum-Facilitator and establishment.
- 57. Any other matter which required is to be, or may be, prescribed under this Code: The Government of Arunachal Pradesh may at any time after publication of the these rules make such amendments or insertion to any as it may deem proper for carrying out the provisions under this Code.

#### FORM - I

[See rule-15, 18, 19 and rule-50(1), (2) and (3)]

Register of Wages, Overtime, Fine, Deduction for damage and Loss

Name of the Establishment:

Name of the Employer:

PAN/TAN of the Employer:

Labour Identification Number (LIN):

SI. No. in			Duration of Payment of Wages	Wage	Total no. of	Total overtime (hours	Rate	es of wa	ges
Employee Register	Name of the employee	Designation/ Department	(Monthly/ Fortnightly/ Weekly/Daily/ Piece rated)	/ment //ages //a	days worked during the period	worked or production in case of piece workers)	Basic	DA	Allow- ances
1	2	3	4	5	6	7	8	9	10

Overtime	Nature of acts and	Amount of	Damage or loss caused to the	Amount of	Total	Data of	Atte	endance
earning	omissions for which fine imposed with date	fine imposed/ realized	employer by neglect or default of the employee	Deduction/ realization from wages	amount of wages paid	Date of Payment	Date	Signature
11	12	13	14	15	16	17	18	19

#### FORM - II

[See rule 48]

## [SINGLE APLICATION UNDER SUB-SECTION (5) OF SECTION 45] Before the Authority Appointed Under Sub Section (1) of Section 45 of the Code on Wages, 2019 (29 Of 2019)

		I OIL						
	Appli	cation Noof 20						
Betwe	een /	ABC and (State the number) other						
Appli	cant (	Through employees concerned or registered trade union or Inspector- cum- Facilitator)						
Addre	ess							
	And							
XYZ.								
Addre	ess							
The a	applica	tion states as follows:						
(1)	The	applicant(s) whose name(s) appear in the attached schedule was/were/has/have been						
	empl	oyed fromtoas(category) in(establishment)						
	Shri/	M/s(nature of work) which						
	is/are	e covered by the Code on Wages, 2019.						
(2)	The 2019	opponent(s) is/are the employer(s) within the meaning of section 2(l) of the Code on Wages,						
(3)	(a)	The applicant(s) has/ have been paid wages at less than the minimum rates of wages fixed for their category(categories) of employment(s) under the Code by ₹Per day for the period(s) fromto						
	(b)	The applicant(s) has/ have not been paid wages at ₹ Per day for the weekly days of rest fromto						
	(c)	The applicant(s) has/ have not been paid wages at overtime rate(s) for the period fromtoto						
	(d)	The applicant(s) has/have not been paid wages for period fromtoto						
	(e)	Deductions have been made which are in contravention of the Code, from the wage(s) of the applicant(s) as per details specified in the annexure appended with this application.						
	(f)	The applicant(s) has/have not been paid minimum bonus for the accounting year						
(4)	The a	The applicant(s) estimate(s) the value of relief sought by him/ them on each amount as under:						
	(a)	₹						
	(b)	₹						
	(c)	₹						
		Total ₹						
(5)		applicant(s), therefore, pray(s) that a direction may be issued under section 45(2) of the Code ages, 2019 for;						
	(a)	payment of the difference between the wages payable under the Code and the wages actually paid,						
	(b)	payment of remuneration for the days of rest						
	(c)	payment of wages at the overtime rates,						
	(d)	compensation amounting to ₹						
	(6)	The applicant(s) do hereby solemnly declare(s) that the facts stated in this application are true to the best of his/their knowledge, belief and information.						
Dated	t							
		Signature or thumb-impression of the employed person(s), or official of a registered trade union						

duly authorized or Inspector- cum- Facilitator.

**Note**: The applicant(s), if required, may append annexure containing details, with this application.

#### FORM - III

(See rule 49)

#### Appeal under Section 49(1) of the Code on Wages, 2019 Before The Appellate Authority under the Code on Wages, 2019

C
essAPPELLANT
E.
essRESPONDENT
AILS OF APPEAL :
Particulars of the order against which the appeal is made:
Number and date:
The authority who has passed the impugned order:
Amount awarded:
Compensation awarded, if any:
Facts of the case:
(Give here a concise statement of facts in a chronological order, each paragraph containing as nearly as possible a separate issue or fact).
Grounds for appeal:
Matters not previously filed or pending with any other Court or any Appellate Authority:
The appellant further declares that he had not previously filed any appeal, writ petition or sui regarding the matter in respect of which this appeal has been made, before any Court or any othe Authority or Appellate Authority nor any such appeal, writ petition or suit is pending before any othem.
Reliefs sought:
In view of the facts mentioned above the appellant prays for the following relief(s):—
[Specify below the relief(s) sought]
List of enclosures:
1.
2.
e:
Signature of the appellant
For office use

Date of filing or Date of receipt by post Registration No.

Authorized Signatory

#### **FORM - IV**

[See rule 50(3)]

ΕI	MΡ	LO	YΕ	ΞE	RE	G	IST	E	R	

Name of the Establishment:

Name of the Employer:

PAN/TAN of the Employer:

Labour Identification Number (LIN):

SI. No.	Employee Code	Name	Surname	Gender	Father's/ Spouse Name	Date of Birth	Nationality	Education Level	Date of Joining
1	2	3	4	5	6	7	8	9	10

Designation	Category (HS/S/SS/ US)*	Type of Employment	Mobile No.	UAN	PAN	ESIC IP No.	AADHAAR	Bank A/c No.	Bank
11	12	13	14	15	16	17	18	19	20

Branch (IFSC)	Present Address	Permanent Address	Service Book No.	Date of Exit	Reason for Exit	Mark of Identification	Photo	Specimen Signature/ Thumb Impression	Remarks
21	22	23	24	25	26	27	28	29	30

<sup>\*(</sup> Highly Skilled/Skilled/Semi-skilled/Unskilled)

#### FORM - V

[See rule 51]

#### Wage Slip

			Date of	of issue :
Name	e of the Establishment			
Addre	ess		Period	
1.	Name of employee:			
2.	Father's /Spouse name:			
3.	Designation:			
4.	UAN:			
5.	Bank Account No:			
6.	Wage period:			
7.	Rate of wages payable:			
	(a) Basic	(b) D.A.	(c)	other allowances
8.	Total attendance/unit of work done	e:		
9.	Overtime wages:			
10.	Gross wages payable:			
11.	Total deductions:			
	(a) PF	(b) ESI	(c	c) Others
12.	Net wages paid:			

Employer / Pay-in-charge signature

#### FORM - VI

[See rule 53(1)]

#### Application Under Sub-Section (4) of Section 56 for Composition of Offence

١.	Name of applicant.
2.	Father's / Spouse name:
3.	Address of the applicant:
4.	Particulars of the offence:
5.	Section of the Code under which the offence is committed:
6.	Maximum fine provided for the offence under the Code:
7.	Whether prosecution against the applicant is pending or not
8.	Whether the offence is first offence or the applicant had committed any other offence prior to the offence.
	If yes, then, full details of the prior offence.
9.	Any other information which the applicant desires to provide
Date	ed: Applicant

## **Schedule - A**[See rules 21, 22, 26 and 27]

(Name and signature)

In this Schedule, the total amount of bonus equal to 8.33 per cent of the annual salary or wage payable to all the employees is assumed to be  $\stackrel{?}{=}$  1,04,167. Accordingly, the maximum bonus to which all the employees are entitled to be paid (twenty per cent of the annual salary or wage of all the employees) would be  $\stackrel{?}{=}$  2,50,000.

Year	Amount equal to sixty per cent. or sixty-seven per cent., as the case may be, of available surplus allocable as bonus	Amount payable as bonus	Set on or Set off of the year carried forward	Total set on or set off carried forward	
1	2	3	4	5	6
	₹	₹	₹	₹	of (year)
1.	1,04,167	1,04,167**	Nil	Nil	
2.	6,35,000	2,50,000*	Set on 2,50,000*	Set on 2,50,000*	(2)
3.	2,20,000	2,50,000* (inclusive of 30,000 from year-2)	Nil	Set on 2,20,000	(2)

1	2	3	4	5	6
	₹	₹	₹	₹	of (year)
4.	3,75,000	2,50,000*	Set on 1,25,000	Set on 2,20,000 1,25,000	(2) (4)
5.	1,40,000	2,50,000* (inclusive of 1,10,000 from year-2)	Nil	Set on 1,10,000 1,25,000	(2) (4)
6.	3,10,000	2,50,000*	Set on 60,000	Set on Nil + 1,25,000 60,000	(2) (4) (6)
7.	1,00,000	2,50,000* (inclusive of 1,25,000 from year-4 and 25,000 from year-6	Nil	Set on 35,000	(6)
8.	Nil (due to loss)	1,04,167**(inclusive of 35,000 from year-6)	Set off 69,167	Set off 69,167	(8)
9.	10,000	1,04,167**	Set off 94,167	Set off 69,167 94,167	(8) (9)
10.	2,15,000	1,04,167** (after setting off 69,167 from year-8 and 41,666 from year-9)	Nil	Set off 52,501	(9)

#### Notes:-

- \* Maximum.
- + The balance of ₹ 1,10,000 set on from year-2 lapses.
- \*\* Minimum

# Schedule – B Computation of Gross Profits [See rule 23]

Accounting year ending .....

Item No.	Particulars	Amount of sub- Items	Amount of main Items	Remarks
		₹	₹	
1	2	3	4	5
1.	Net Profit as shown in the Profit and Loss Account after making usual and necessary provisions.			
2.	Add back provision for:  (a) Bonus to employees  (b) Depreciation  (c) Development Rebate Reserve  (d) Any other reserves  Total of Item No.2	₹		See foot-note (1) See foot-note (1)

1	2	3	4	5
3.	Add back also:			
J.	(a) Bonus paid to employees in respect of previous accounting years.			
	(b) The amount debited in respect of gratuity paid or payable to employees in excess of the aggregate of –			
	(i) the amount, if any, paid to, or provided for payment to, an approved gratuity fund; and			
	(ii) the amount actually paid to employees on their retirement or on termination of their employment for any reason.			
	(c) Donations in excess of the amount admissible for income-tax.			
	(d) Capital expenditure (other than capital expenditure on scientific research which is allowed as a deduction under any law for the time being in force relating to direct taxes) and capital losses (other than losses on sale of capital assets on which depreciation has been allowed for income tax).			See foot-note (1)
	(e) Any amount certified by the Reserve Bank of India in terms of sub-section (2) of section 34A of the Banking Regulation Act, 1949 (10 of1949).			
	(f) Losses of, or expenditure relating to, any business situated outside India. Total of Item No.3			See footnote (1)
4.	Add also income, profits or gains (if any ) credited directly to published or disclosed reserves, other than-			
	(i) capital receipts and capital profits (including profits on the sale of capital assets on such depreciation has not been allowed for income-tax);			
	(ii) profits of, and receipts relating to, any business situated outside India;			
	(iii) income of foreign banking companies from investment outside India.	₹		
	Net total of Item No. 4			
5.	Total of Item Nos.1, 2, 3 and 4	₹		

1	2	3	4	5
6.	Deduct :			
	(a) Capital receipts and capital profits (other than profits on the sale of assets on which depreciation has been allowed for income-tax).			
	(b) Profits of, and receipts relating to any business situated outside India.			See foot-note (2)
	(c) Income of foreign banking companies from investments outside India .			See foot-note (2)
	(d) Expenditure or losses (if any ) debited directly to published or disclosed reserves, other than –			See foot-note (2)
	(i) capital expenditure and capital losses (other than losses on sale of capital assets on which depreciation has not been allowed for income-tax );			
	(ii) losses of any business situated outside India.			
	(e) In the case of foreign banking companies proportionate administrative (overhead) expenses of head office allocable to Indian business.			See footnote (3)
	(f) Refund of any excess direct tax paid for previous accounting years and excess provision if any of previous accounting years, relating to bonus, depreciation or development rebate, if written back.			See foot-note (2)
	(g) Cash subsidy, if any, given by the government or by anybody corporate established by any law for the time being in force or by any other agency through budgetary grants, whether given directly or through any agency for specified purposes and the proceeds of which are reserved for such purposes.  Total of Item No. 6	₹		See foot-note (2)
7.	Gross profits for purposes of bonus (Item No. 5 minus Item No. 6)	₹		

**Explanation :** In sub-item (b) of Item 3, "approved gratuity fund" has the same meaning assigned to it in clause (5) of section 2 of the Income Tax Act, 1961.

\* Where the profit subject to taxation is shown in the Profit and Loss account and the provision made for taxes on income is shown, the actual provision for taxes on income shall be deducted from the profit.

#### Foot-notes:

- (1) If, and to the extent, charged to Profit and Loss Account.
- (2) If, and to the extent, credited to Profit and Loss Account.
- (3) In the proportion of Indian Gross Profit (Item No. 7) to Total World Gross Profit (as per consolidated profit and loss account adjusted as in Item No. 2 above only)].

#### Schedule - C

#### **Computation of Gross Profits**

[(See rule 24]

Accounting year ending.....

Item No.	Particulars	Amount of sub-Items	Amount of main Items	Remarks
1	2	3	4	5
1.	Net profit as per profit and loss account			
2.	Add back provision for :  (a) Bonus to employees  (b) Depreciation.  (c) Direct taxes, including the provision (if any), for previous accounting years  (d) Development rebate / investment allowance / development allowance reserve.			See foot-note (1) See foot-note (1)
	(e) Any other reserves			
	Total of Item No.2	₹		
3.	Add back also:  (a) Bonus paid to employees in respect of previous accounting years.  (aa) The amount debited in respect of gratuity paid or payable to employees in excess of the aggregate of-  (i) the amount, if any, paid to, or provided for payment to, an approved gratuity fund; and  (ii) the amount actually paid to employees on their retirement or on termination of their employment for any reason.			See foot-note (1)
	<ul> <li>(b) Donations in excess of the amount admissible for income-tax.</li> <li>(c) Any annuity due, or commuted value of any annuity paid, under the provisions of section 280D of the Income Tax Act during the accounting year.</li> <li>(d) Capital expenditure (other than capital expenditure on scientific research which is allowed as a deduction under any law for the time being in force relating to direct taxes) and capital losses (other than losses on sale of capital assets on which depreciation has been allowed for income tax or agricultural income-tax.).</li> <li>(e) Losses of, or expenditure relating to, any business situated outside India. Total of Item No.3</li> </ul>	₹		See foot-note (1)

1	2	3	4	5
4.	Add also income, profits or gains (if any) credited directly to reserves, other than-  (i) capital receipts and capital profits (including profits on the sale of capital assets on which depreciation has not been allowed for income-tax or agricultural income-tax);  (ii) profits of, and receipts relating to, any business situated outside India;  (iii) income of foreign concerns from investments outside India. Net total of Item No.4	₹		
5.	Total of Item Nos. 1, 2, 3 and 4	₹		
6.	Deduct:  (a) Capital receipts and capital profits (other than profits on the sale of assets on which depreciation has been allowed for income-tax or agricultural income-tax).  (b) Profits of, and receipts relating to, any business situated outside India.  (c) Income of foreign concerns from investment outside India.  (d) Expenditure or losses (if any) debited directly to reserves, other than-  (i) capital expenditure and capital losses (other than losses on sale of capital assets on which depreciation has not been allowed for income-tax; or agricultural income-tax; or agricultural income-tax;  (ii) losses of any business situated outside India.  (e) In the case of foreign concerns proportionate administrative (overhead) expenses of head office allocable to Indian business.  (f) Refund of any direct tax paid for previous accounting years and excess provision, if any, of previous accounting years relating to bonus, depreciation, taxation or development rebate or development allowance, if written back.  (g) Cash subsidy, if any, given by the government or by anybody corporate established by any law for the time being in force or by any other agency through budgetary grants, whether given directly or through any agency for specified			See foot-note (2) See foot-note (2) See foot-note (3)
7.	purposes and the proceeds of which are reserved for such purposes. Total of Item No.6  Gross Profits for purposes of bonus (Item No.5 minus Item No.6)	₹		

**Explanation :** In sub-item (aa) of Item 3, "approved gratuity fund" has the same meaning assigned to it in clause (5) of section 2 of the Income Tax Act, 1961.

#### Foot-notes:

- (1) If, and to the extent, charged to Profit and Loss Account.
- (2) If, and to the extent, credited to Profit and Loss Account.
- (3) In the proportion of Indian Gross Profit (Item No. 7) to Total World Gross Profit (as per consolidated Profit and Loss Account, adjusted as in Item No. 2 above only).

#### Schedule - D [See rule 25]

Item No.	Category of employer	Further sums to be deducted
1	2	3
1.	Company, other than a banking company.	<ul> <li>(i) The dividends payable on its preference share capital for the accounting year calculated at the actual rate at which such dividends are payable;</li> <li>(ii) 8.5 percent of its paid up equity share capital as at the commencement of the accounting year;</li> <li>(iii) 6 percent of its reserves shown in its balance sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year:  Provided that where the employer is a foreign company within the meaning of section 2 (42) of the Companies Act ,2013 (18 of 2013) , the total amount to be deducted under this item shall be 8.5 percent on the aggregate of the value of the net fixed assets and the current assets of the company in India after deducting the amount of its current liabilities (other than any amount shown as payable by the company to its Head Office whether towards any advance made by the Head Office or otherwise or any interest paid by the company to its Head Office ) in India.</li> </ul>
2.	Banking company	<ul> <li>(i) The dividends payable on its preference share capital for the accounting year calculated at the rate at which such dividends are payable;</li> <li>(ii) 7.5 per cent of its paid up equity share capital as at the commencement of the accounting year;</li> <li>(iii) 5 per cent of its reserves shown in its balance sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year, is transferred by it-</li> <li>(a) to a reserve fund under sub-section (1) of section 17 of the Banking Regulation Act, 1949 (10 of 1949); or</li> <li>(b) to any reserves in India in pursuance of any direction or advice given by the Reserve Bank of India, whichever is higher:  Provided that where the banking company is a foreign company within the meaning of section 2 (42) of the Companies Act, 2013 (18 of 2013), the amount to be deducted under this item shall be the aggregate of-</li> <li>(i) the dividends payable to its preference shareholders for the accounting year at the rate at which such dividends are payable on such amount as bears the same proportion to its total preference share capital as its total working funds in India bear to its total work working funds;</li> <li>(ii) 7.5 per cent of such amount as bears the same proportion to its total paid up equity share capital as its total working funds in India bear to its total working funds.</li> <li>(iii) 5 per cent of such amount as bears the same proportion to its total disclosed reserves as its total working funds in India bear to its total working funds;</li> <li>(iv) any sum which, in respect of the accounting year, is deposited by it with the Reserve Bank of India under sub-clause (ii) of clause (b) of sub-section (2) of section 11 of the Banking Regulation Act, 1949 (10 of 1949), not exceeding the amount required under the aforesaid provision to be so deposited.]</li> </ul>

3. Corporation (i) (ii)  4. Cooperative society (i)	<ul><li>8.5 per cent of its paid up capital as at the commencement of the accounting year;</li><li>6 per cent of its reserves, if any, shown in its balance sheet as at the commencement of the accounting year, including any profits carried forward from the previous accounting year.</li><li>8.5 per cent of the capital invested by such society in its establishment as</li></ul>
	8.5 per cent of the capital invested by such society in its establishment as
(ii)	evidenced from its books of accounts at the commencement of the accounting year; such sums as has been carried forward in respect of the accounting year to a reserve fund under any law relating to co-operative societies for the time being in force.
employer not falling under any of the aforesaid categories  per the prov takin dedu prov	per cent of the capital invested by him in his establishment as evidenced in his books of accounts at the commencement of the accounting year:  Provided that where such employer is a person to whom Chapter XXII-A of income Tax Act applies, the annuity deposit payable by him under the visions of that Chapter during the accounting year shall also be deducted:  Provided further that where such employer is a firm, an amount equal to 25 cent of the gross profits derived by it from the establishment in respect of accounting year after deducting depreciation in accordance with the visions of clause (a) of section 6 by way of remuneration to all the partners in part in the conduct of business of the establishment shall also be ucted, but where the partnership agreement, whether oral or written, vides for the payment of remuneration to any such partner, and the total remuneration payable to all such partners is less than the said 25 per cent the amount payable, subject to a maximum of forty-eight thousand rupees to each such partner; or  the total remuneration payable to all such partners is higher than the said 25 per cent, such percentage, or a sum calculated at the rate of forty eight thousand rupees to each such partner, whichever is less, shall be deducted under this proviso: Provided also that where such employer is an individual or a Hindu Undivided Family -  (i) an amount equal to 25 per cent of the gross profits derived by such employer from the establishment in respect of the accounting year after deducting depreciation in accordance with the provisions of clause (a) of section 34; or

**Explanation:** The expression "reserves" occurring in column (3) against Item Nos. 1(iii), 2(iii) and 3(ii) shall not include any amount set apart for the purpose of-

- (i) payment of any direct tax which, according to the balance-sheet, would be payable;
- (ii) meeting any depreciation admissible in accordance with the provisions of clause (a) of section 34;
- (iii) payment of dividends which have been declared, but shall include,-
  - (a) any amount, over and above the amount referred to in clause-(i) of this Explanation, set apart as specific reserve for the purpose of payment of any direct tax; and
  - (b) any amount set apart for meeting any depreciation in excess of the amount admissible in accordance with the provisions of clause (a) of section 34.

#### Schedule - E

[See rule 4 (3)]

(List of Schedule Employment in respect of which Government of Arunachal Pradesh is appropriate government to fix or revise the rates of Minimum Wages Payable to Employees)

#### **Categories of Employment:**

SI. No.	UNSKILLED
1	2
1. 2.	Auxiliary Labour Corps (ALC) Attender
3.	Belder/Belder (Canteen)
4.	Bajri Spreader
5.	Beater Women
6.	Bellow Man
7.	Bucket Man
8.	Bell Woman
9.	Breaker (using manual appliances)
10.	Butcher
11.	Bridge
12. 13.	Borryman Calf boy
14.	Cattleman
15.	Cleaner (Motor Shed, Tractor, Cattle yard, M.T)
16.	Collecting Loose Fodder
17.	Carrier (Stone)
18.	Coalman
19.	Condenser
20.	Condenser attendant
21.	Chainman
22.	Cleaner (Crane, Truck, Cinder for ash pit)
23. 24.	Cart man Caretaker
24. 25.	Carrier
26.	Concrete (Hand Mixture)
27.	Cleaner
28.	Caretaker (except in Copper, Chromite and Graphite mines where it is semiskilled)
29.	Carrier (not specified anywhere)
30.	Coolie
31.	Cook Helper
32.	Dairy Coolie
33.	Driver (Mule, Bullock, Camel, Donkey)
34. 35.	Dairyman Daffadar
36.	Dressing (Mazdoor)
37.	Dismantling Stocks
38.	Digger
39.	Earth cutter
40.	Excavating labour
41.	Flagman
42.	Flagman (Blast Train)
43.	Feeder (Adult boy)
44. 45.	Grazler Grass cutter
46.	Gang man
47.	Gating man (Permanent way)
48.	Gate man
49.	Helper (State Mazdoor)
50.	Handleman
51.	Hole cutter
52.	Jumper man
53.	Jelly maker
54.	Khalasi (not attending machine)
55.	Kamin (Female work) Labourer (Roiler, Cattle Yard, Cultivation, General Loading and Unloading, Bunding
56.	Labourer (Boiler, Cattle Yard, Cultivation, General Loading and Unloading, Bunding, Carting-Fertilizers, Harvesting, Miscellaneous Seeding, Sowing, Thatching,
50.	Transplanting, Weeding).
57.	Lamp man
	Labourer (garden)
58.	Labourci (garden)
58. 59.	Loader/Unloader

1	2
61.	Lorry Trainees
62.	Mazdoor (Arportculturist Compost, Dairy Haystaking, Irrigation, Manure, Stocking, Milkroom, Ration room Store, Anti-Malaria, M.R.)
63.	Messenger
64.	Muchhers Jamadars
65.	Marine
66.	Moplah
67.	Mazdoor
68.	Number Taker
69.	Office peon/peon (except in Bauxite mines)
70.	Office boy
71.	Over burder remover
72. 73.	Petrol man  Overry werkers
73. 74.	Quarry workers Roller survey
75.	Searcher
76.	Signal man
77.	Strikers
78.	Strikers (Moplah gang)
79.	Stringers
80.	Shutters
81.	Stable man
82.	Sweeper
83.	Syce
84.	Store Mazdoor
85.	Steam Road
86.	Survey Khalasi
87.	Surface Muker
88.	Tatti boy
89.	Tall boy
90.	Tile Turner
91.	Tying and carrying
92.	Turner
93.	Trammer
94.	Trolly Triper
95.	Underground mukar
96.	Vaks controller
97.	Waterman
98.	Weighing and carrying bales
99.	White washer
100.	Wooder man/women
101.	Water carrier
102.	Waste removing mazdoor
103.	Any other categories/occupations by whatever name called which are of unskilled nature.

SI. No.	SEMI-SKILLED
1	2
1.	Auxiliary Labour Corps (Sardar)
2.	Assistant (Chowdhary)
3.	Attendant (bull, calving, lines chaff, cutter, hostel, dry stock, grain crusher, pump sick line, stable yard stock)
4.	Assistant plumber
5.	Attendant
6.	Assistant Driller
7.	Attendants keeper
8.	Assistant wireman
9.	Assistant (general)
10.	Bhisti
11.	Brander
12.	Bullman
13.	Butterman
14.	Barbar
15.	Bearer
16.	Belchawala
17.	Boatman

1	2
18.	Boatman (Head)
19.	Breakman  Breakman
20. 21.	Breaker (rock, stone, metal) Bhisti (mushk)
22.	Brieaker (using mechanical appliances)
23.	Bulter /cook
24.	Cane weaver
25.	Chainman (Head)
26.	Charpoy-Stringer
27.	Cracker
28.	Cook Helper
29.	Coachman
30.	Cultivator
31.	Classman
32.	Crech Ayah/Ayah/untrained crech attendant
33.	Chowkidar
34.	Crowlderman
35.	Daftry
36.	Dollyman Driller
37. 38.	
39.	Driller (hole rock) Driver (skin)
39. 40.	Driver (skin)  Deliveryman
41.	Dhobi
42.	Dresser
43.	Dandee
44.	Engine Driver
45.	Excavator
46.	Farrier
47.	Feeder
48.	Fire man
49.	Fireman (Brick Kiln, Steam Road Roller)
50.	Farash
51.	Ferroman
52.	Fitter (Assistant )
53.	Gate keeper
54.	Gharami (Thatcher)
55. 56.	Glassman
57.	Greaser Greaser-cum-fireman
58.	Grinder
59.	Gowala
60.	Greter
61.	Gang
62.	Hacksaw man
63.	Hammerman
64.	Helper (Blacksmith)
65.	Helper
66.	Helper (loco crane/truck)
67.	Helper (artisan)
68.	Helper (sawyer)
69.	Helper (Mason, Carpenter)
70.	Jamadar
71.	Khalasi
72. 73.	Keyman Khalasi (Head Survey, Rivertters-Moplah Gang, Supervisory)
73. 74.	Knalasi (nead Survey, Kivertiers-Mopian Gang, Supervisory)  Kasab
74. 75.	Khalasi (Structural)
76.	Labourer (Rock-Cutting)
77.	Lascar
78.	Laboratory Boy
79.	Mali
80.	Manjee (Boatman)
81.	Masalchi
82.	Mazdoor (heavy weight change)
83.	Macadam
84.	Mazdoor (literate)
85.	Muccadam
86.	Mate (untrained, stone, mining, blacksmith, road, carpenter, mate without competency
50.	certificate under Metalliferous Mines Regulations, 1961)

1	2
87.	Mazdoor Mason
88.	Miner
89.	Night guard
90.	Nalband
91.	Oilman
92.	Oiler
93.	Ploughman
94.	PM mate
95.	Pointman
96.	Pump-Driver, Turner
97.	Pump Attendant
98.	Quarry man
99.	Quarry operator
100.	Runner (post/dak)
101.	Stoneman
102.	Stocker
103.	Stocker-cum-Boilerman
104.	Thatcher
105.	Thoombaman (Spade worker)
106.	Tindal
107.	Topaz
108.	Topkar (Big Stone Breaker)
109.	Trollyman
110.	Trolly Jamadar
111.	Vtackers
112.	Valveman
113.	Valve controller
114.	Weightman
115.	Wirecutter
116.	Winchman
117.	Any other categories/occupations by whatever name called which are of Semi-Skilled nature.

SI. No.	SKILLED
1	2
1.	Account Clerk
2.	Assistant Mistry
3.	Assistant Foreman
4.	Armature winder
5.	Artificier
6.	Assistant radio mechanic
7.	Airwinch Haulage Operator
8.	Auto electrician
9.	Air Compressor Attendant
10.	Air condition mechanic
11.	Assistant (Farm)
12.	Assistant cashier
13.	Bhandari
14.	Black smith (Selection grade-II and III and Class-II and III
15.	Boilerman Grade-II and III
16.	Boiler foreman Grade-II
17.	Brick layer Grade-II and Class II
18.	Brick work (class-II)
19.	Blusterer
20.	Boiler Attendant
21.	Borer
22.	Bore man
23.	B.I.M Muccadam
24.	Blaster/Shot-firer
25.	Boilerman (with certificate)
26.	Book keeper
27.	Colour washing
28.	Carpenter
29.	Carpenter (Class-II) and III and Grade-II and III
30.	Carpenter-cum-blacksmith
31.	Cabinet maker
32.	Cane man
33.	Clerk
34.	Celotax cutter maker
35.	Charge man

1	2
36.	Checker (Junior)
37.	Chick maker
38.	Cutter maker
39.	Chipper-cum-Grinder
40.	
	Chick man (junior)
41.	Chipper
42.	Concrete mixture operator
43.	Concrete mixture mixer
44.	Cobbler
45.	Computor
46.	Core maker
47.	Cook (Head)
48.	Chowdhary
49.	Compressor operator
50.	Compressor Attendant
51.	Chemist and Assistant Chemist
52.	
	Crusher operator
53.	Compressor driller
54.	Creche Attendant only in Magnesite, Manganese and Mica Mines
55.	Computer/Data entry operator
56.	Driver
57.	Driver (Engine Static, Stone Crusher, Tractor, Dozer, MT Motor Loco, Truck Steam
51.	Road Roller, Water Pump, Steam Crane)
58.	Distemperer
59.	Driller Driller
60.	Driller (well boring)
61.	Driving pantoons with boiler
62.	Dispensary Attendant
63.	Dresser grade-I mica
64.	Distemper electrician Grade-II and Class-II and III
65.	Drill Mechanic
66.	Driver Auto
67.	
	Dozer operator  Dozer operator
68.	Dumper operator Electricity
69.	Electrician
70.	Engine operator
71.	Engine man
72.	Engine Driver
73.	Fitter
74.	Farry man
75.	Ferro Printer
76.	File Clerk
77.	Fire man (only in mines)
78.	Generator operator
79.	Gharami
80.	Glazier
81.	Geologist
82.	Hole Driller for Blasting
83.	Hoist Operator
84.	Hindi Translator
85.	Haulage Operator
86.	Handhole Driller
87.	Issuer Loco
88.	Iron man
89.	Joiner
90.	Joiner Cable
91.	Lineman
92.	Lineman (Grade-II and III high tension/low tension)
93.	Loader Operator
94.	Limco Loader Operator
95.	Loading Foreman
96.	Librarian
97.	Mason
98.	Mason (class-II)
99.	Machine man
100.	Machinist
101.	Mechanic
102.	Meter reader
103.	Meteorological observer
104.	M.C. Clark (Munshi)

1	2
105.	Miller
106.	Moulder
107.	Moulder (Brick line)
108.	Mate
109.	Muster writer
110.	Machine hand (class-II, III and IV)
111.	Mate (Grade-I Senior)
112.	Milk writer
113.	Mistry
114.	Mali (Head/Senior)
115.	Mechanic (Tube-Well)  Mistry (Still Tube Well and talaphane)
116. 117.	Mistry (Still, Tube-Well and telephone)  Mica cutter (Grade-I)
117.	Mechanical Road Roller I.C and Cement Mixture etc.
119.	Mechanical (class-II, Air conditioning, Air Conditioning Grade-II)
120.	Mason (Gharami)
121.	Mistry (Grade-II air conditioning, P.Way, Survey, Santras Works)
122.	Mason class-A
123.	Mid wife
124.	Mate (Mining with competency certificate under Metalliferous Mines Regulation 1961)
125.	Mining Engine Driver Grade-II
126.	Machinery Attendant
127.	Miner (Grade-I)  Museadom (with competency certificate under Metallifereus Mines Regulation 1061
128. 129.	Muccadam (with competency certificate under Metalliferous Mines Regulation 1961  Munshi
130.	Magazine Clerk
131.	Navighami
132.	Operator
133.	Operator (Tube well)
	Operator (Batching Plant, Cinema Project, Clamp Shelf, Compressor, Grane, Dorrick,
134.	DieselEngine, Doser, Dragling Drill Dumber, Excavator, Fork Lift Generator, Grader,
104.	Jack Hammer and Payment breaker Loader, Pump, Pile Driving, Scrapper, Screening
105	Plant, Shoval, Tractor, Vibrator, Weight Batcher, Railway Guards, Repairer (Battery)
135. 136.	Operator pneumatic Tools, operator (fitter)  Painter
130.	Plasterer
139.	Plumber
140.	Plumber-cum-fitter
141.	Polisher
142.	Pump Driver/Operator
143.	Pump man (Assistant)
144.	Pumper
145.	Pump Driver (Selection grade-II and III, class-II
146.	Pumper Driver (Selection Grade P.E. Driver)
147. 148.	Polisher (with spray Grade-II) Pump man Driver 96. Grindee in Mica Mines
140.	Painter (Selection Grade-II and III, Class-II, Assistant Lotter and Polisher rough)
150.	Plaster (Mason Grade-II)
151.	Plumber (Selection Grade, Class-II, Assistant Lotter and Polisher rough)
152.	Plumbing Mistry
153.	Polisher (Floor)
154.	Pump attendant (in Gymsum, Barytes and Rock Phosphates)
156.	Pipe fitter
157.	Power shovel operator
158. 159.	Power and pump house operator  Ratan man
160.	Ratan man Repairer
161.	Riveter
162.	Rivet cutter
163.	Road Inspector
164.	Road Inspector (Grade-II railway plate layer)
165.	Railway guard
166.	Road Binder
167.	Road Roller Driver (Grade-II)
168.	Register keeper
169. 170.	Sawyer
170. 171.	Serang Serang pile driver phantom with boiler
171.	Shaps man
173.	Shift Incharge

	1
1	2
174.	Sharper Scooter
175.	Spray man
176.	Sprayer (Asphalt)
176.	Stone cutter
177.	Stone chiseller
178.	Stone blasterer
179.	Store Keeper/Store Clerk/Store Attendent
180.	Sub-Overseer/Store issuer
181.	Surveyor/Surveyor (Silt)
182.	Station Master
183.	Sharper/Slaughter
184.	Sawyer (Sleection Grade class-II Serang)
185.	Sprayman (Road)
186.	Stone cutter (Selection Grade-II, Class-II)
187.	Stone Chiseller (Class-II)
188.	Surveyor Assistant
189.	Stone Work(Class-II)
190.	Stone Cutting
191.	Sirdhar Latheman
192.	Super Foreman
193.	Skilled Mazdoor
194.	Supervisor
195.	Senior Mechanic
196.	Stone Crusher Operator
197.	Security (unarmed)/Head Chowkidar
198.	Shovel Operator
198.	Stationery Engine Attendant
200.	Store Keeper Grade-I, II (Matriculate)
201.	Tailor
202.	Tailor (Upholstry)
203.	Tar Sprayer
204.	Tar man
205.	Teler
206.	Tin Smith
207.	Tinker
208.	Trailers
209.	Turners
210.	Tradesman
211.	Train examiner
212.	Tyre valcaniser
213.	Typist
214.	Tool keeper
215.	Tally clerk
216.	Time keeper
217.	Telephone operator/Telex operator
218.	Teler (Selection Grade)
219.	Tinsmith (Selection Grade-II, III and Class-II)
220.	
	Tile Flooring
221.	Tractor Driver
222.	Tiller Clerk
223.	Tracer
224.	Upholsterer
225.	Upholsterer (Grade-II and III)
226.	Valve man ( Senior)
228.	Wood Cutter
229.	Work Sinder
230.	Work Munshi
231.	White Washer
232.	Wine man
233.	Welder (electrical/gas)
234.	Well sinker
235.	Wood cutter (Selection Grade Class-II)
236.	Winding Engine Driver Grade-II
	Explanation:-
237.	(i) Any other categories/occupations by whatever name called which are of skilled
201.	nature
	Hature

SI. No.	HIGHLY SKILLED
1	2
1.	Artificier Class I
2. 3.	Armature Winder Grade I Air conditioning Grade I/Class I
4.	Accountant
5.	Brack smith Class-I and Grade-I
6.	Boiler man Grade I
7.	Brick Layer class I
8.	Carpenter Class-I and Grade-I
9.	Cable Joiner Grade-I
10.	Celo Cutter- Grade-I
11. 12.	Charge man Class-I Checker (Senior)
13.	Chickman (Senior)
14.	Charpe Grade-I
15.	Compounder Operator
16.	Crane Operator Grade-I
17.	Clamp Shell Grade I
18.	Compressor Grade I
19.	Dragline Tractor Grade I
20.	Decorator Grade-I
21. 22.	Dragline Grade-I Driver Lorry Grade _I
23.	Driller Grader-I
24.	Dumper Driver Grade I
25.	Drill Operator (Other than Jack Hammer)
26.	Dozer Operator Grade-I
27.	Excavator Grade I
28.	Electrical Supervisor with Competency Certificate
29. 30.	Fitter (Grade I, Class I) Fork Lift Grade I
31.	Foreman
32.	Grinder (Tool) Grade-I
33.	Generator Grade-I
34.	Head Mistry
35.	Head Mechanic
36.	Head Electrician
37. 38.	Leader Grade I  Mason Class I
39.	Mechanic (Senior)
40.	Mistry Grade-I
41.	Miller Grade-I
42.	Motor Lorry Grade-I
43.	Mast Rig
44. 45.	Mechanic Class I and Class II
45. 46.	Mechanic (Diesel Grade I and Road Roller Grade-I Mistry (Air conditioning Grade-I)
47.	Mechanic Machine Tools
48.	Mechanical/Plant Foreman
49.	Mining Supervisor
50.	Operator (Batching Plant Grade I)
51.	Overseer
52.	Overseer (Junior and Senior)
53. 54.	Painter (Grade I, Class I, Spray) Plumber (Head, class I)
55.	Polisher (with spray Grade I)
56.	Pile Driving Grade I
57.	Pump Operator Grade-I
58.	Pump (Electrician Grade I and Class I)
59.	Road Inspector Grade I
60.	Road Roller Grade-I
61. 62.	Rigger Grade I and II Sawyer class-I
63.	Stone cutter class-I and Grade-I
64.	Stone Cheseller Class-I
65.	Stone Mason Class-I
66.	Sub-Overseer (Qualified)
67.	Scrapper Grade-I
68.	Screening Plant Grade-I

1	2
69.	Security Guard (with Arms)and other categories by whatever name called which are of
	Highly- skilled nature
70.	Shovel Grade I
71.	Sletter Grade-I
72.	Surveyor Grade-I and Class-I
73.	Staff Nurse (with Diploma)
74.	Steno (with years of service)
75.	Supervisor
76.	Tiller Class-l
77.	Tinsmith Class-I and Grade-I
78.	Tradesman Class-I
79.	Turner Grade-I
80.	Tractor Driver Grade-I
81.	Tyre Volcaniser Grade-I
82.	Upholsterer Grade I
83.	Underground Shift Boss
84.	Varnisher Class I
85.	Vibrator Grade I
86.	Welder-Cum-Fitter Grade-I and Class-I
87.	Welder (Gas) Class I
88.	White washer Class I
89.	Wireman Grade I and Class I
90.	Wood Cutter Class I
91.	Winding Engine Driver-Grade-I
92.	Any other categories/occupations by whatever name called which are of highly-skilled nature.

**Explanation:** A Casual Labour/Contingencies/Auxiliary Labour Corps shall be deemed to be in service for any number of years if he/she works for at least 240 days in every calendar year for treating as Semi-Skilled or Skilled or Highly Skilled.

Ajay Kumar Bisht, IAS Secretary (Labour & Employment), Government of Arunachal Pradesh, Itanagar.