

## **Relaxation of time limit for filling and depositing ESI Contribution for the month of Feb'20 & Mar'20**

As per the earlier ESI circular, all establishments covered under ESI has to file contributions within 42 days from the end of the contribution period ( i.e Mar'20 it has to be filed by 12<sup>th</sup> of May)

The said time limit for the contribution period ending Mar'20 has been extended from 12<sup>th</sup> of May' 2020 to 11<sup>th</sup> June'2020 as per circular dated 18.05.2020 which is enclosed for your reference.

Kindly note that this does not certify that no interest & damages beyond 15<sup>th</sup> May ( i.e the extended due date for payment of ESI Contributions for Feb'20 & Mar'20 ) would be applicable.

## **No Proceedings for levy of Penal Damages for delay in payment of PF Contribution during the period of lockdown**

As per PF circular dated 15.05.2020, no proceedings for levy of penal damages under Sections 14B of the EPF Act, towards delay in payment of any contribution or administrative charges due for any period of lockdown.

Interest would still be applicable for the period of delay @ 12% per annum, if payment is done beyond the due date for month of Apr'20( i.e 15<sup>th</sup> May'20) & extended date for month of March'20 ( i.e 15<sup>th</sup> May'20) respectively

We are attaching herewith the relevant circular for your reference.

## **PF Contributions @ 10% each for employee and employer for 3 months period (i.e May'20 to June'20 Salary)**

As per the Finance Minister last announment, PF Contributions for the month of May'20,June'20 & July'20 for both employee and employer can be contributed at 10% each instead of 12%.

Those employees who are on CTC Basis or employees who would like to continue contributing at the same 12% , can continue doing so.

For better understanding, I am attaching FAQ's on the said subject alongwith PF circular for everyones reference.

**Factories situated in Maharashtra who have received permission or who are allowed to work under essential services, are allowed to work in two shifts of 12 hours from the available workers upto 30<sup>th</sup> June.**

Factories shall be allowed to operate in two shifts of 12 hours from the available workers on fulfilling the following conditions.

1. Extra Working/Duty Hours shall be paid by the employer/Occupier at double the Ordinary rate of wages.
2. Employer/Occupier shall take all necessary precautions for not compromising industrial safety and health issues which may arise due to change in working hours of the workers, in the factories dealing in chemical processes and engaged in dangerous operations.
3. Total working hours per day shall not be more than 12 (twelve) hours.
4. Total working hours per day including time for rest shall not be more than 13 (thirteen) hours.
5. Total working hours per week shall not be more than 60 (sixty) hours.
6. No worker shall be given asked to perform Extra Duty Hours that is OT Hours continuously for more than 7 (seven) days. No worker shall be allowed to do extra duty hours/OT hours for more than 115 (one hundred fifteen) hours in each quarter of the months.
7. Employer/Occupier shall take all necessary precautions to arrest and stop further spread of Corona Virus.
8. Social distancing between two workers and wear of mask shall be mandatory during the factory operations.
- 9. The said exemption/concession as provided under Section 64 of the Factories act, 1948 shall be valid till 30 June' 2020**

## **Maharashtra Professional Tax (PT) Return filling extended upto 30<sup>th</sup> May for FY 19-20.**

As per circular dated 30<sup>th</sup> April, Maharashtra PT Return date filling has been extended to 30<sup>th</sup> May for returns pending upto March'2020 and payment of late fees by the employer is exempted considering the following points.

1. Any amount payable (Tax + Interest) as per return should be have been paid on or before filing of returns.
2. No refund or adjustment against any tax liability shall be allowed where late fee has already been paid.

## **Regarding Interim Decision by Supreme Court held on 15.05.2020 in the matter of Hand Tools Manufacturers Association V/s. Union of India in the matter of payment of salary to employees**

Supreme Court in the latest interim decision held on 15<sup>th</sup> May'2020 in the matter of Hand Tools Manufacturers Association V/s. Union of India has said " No covercive action to be taken against of employer till the time the final decision is decided by Surpeme Court" Next date tentatively of the hearing is tentatively on 06<sup>th</sup> June' 2020.