

### **Relaxation of time for depositing & filing ESI Contributions.**

As per circular dated 13<sup>th</sup> Apr'2022 and considering the online challenges in filing of ESI Challan, ESI Department has granted relaxation for making payment of ESI challan for the month of March'2022 from 15.04.22 to 30.04.2022. Further employers can allowed to file the Return of contribution / ESI Challan for the period for Oct'21 to March'22 upto 26<sup>th</sup> May'2022 from the original due date of 11.05.2022. Attached circular dated 13.04.2022 for member's reference.

### **Late fee for filing PTRC returns up to March 2022 waived by the Maharashtra State Tax Department**

The due date for filing Annual PTRC return for F.Y. 2021-22 was 31-03-2022. However, many employers were unable to file the return in time due to glitches in the State Tax Department's website.

State Govt has now issued a notification to waive the late fee for delay in filing PTRC returns for any period up to the month of March 2022.

It may be noted that the due tax along with interest for delay in payment of tax, if any, must be paid before filing the return and the return must be filed on or before 31-05-2022 in order to avail the benefit of the late fee waiver.

Employers who have not filed their annual / monthly PTRC returns for any period up to March 2022 may take the benefit of the late fee waiver by filing their returns by 31-05-2022. Circular dated 27<sup>th</sup> April is attached for your reference.

### **Action plan for PF Field Officers to improve performance of Contractor compliance.**

Vide Circular dated 27<sup>th</sup> Apr'2022, PF Department have instructed all their field officers to ensure 100% contractor compliance and ensure to reduce coverage gap. They have added a feature wherein the contractor establishment can declare its Principal employer OR a principal employer can declare its contractor by feeding in the information on PF Portal and ensure full transparency and accuracy in compliance.

They have also informed their field officers to collect Contract Licence issued under Contract Labour ( R & A) Act by respective state departments, wherein the complete details of contractors and the labours / employees engaged by them is mentioned which can help the field officers to cross verify the compliance the contractor had made under PF for their employees.

Establishment such as Public Sector Undertaking, Scheduled Commercial Banks or Other Financial Institutions, Nagar Panchayat, Muncipal Council, Muncipal Corporation, etc who are said to be big principal employers engaging large number of contractors and contract workers in various type of works, such establishments compliance by their contractors needs to be checked in detail and ensure 100% contractor compliance.

A format is also attached alongwith the circular that needs to be forwarded by contractor, principal employer on email, as well the details needs to be updated on the PF portal too timely.

Hence with the above it is very much necessary that each and every establishment to ensure that they route their work thru PF & ESI Registered & timely compliant contractor, to avoid any challenges towards their non compliance ( if any)

ईपीएफओ, मुख्य कार्यालय  
श्रम एवं रोज़गार मंत्रालय, भारत सरकार



EPFO, HEAD OFFICE

MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA

No: C-I/3(28)2016/7A&14B/Pt./7212

Date: 27 APR 2022

To,

All Addl. CPFCs in charge of Zones

**Subject: Action Plan for Field Offices to improve performance in declaration of Contractors and Principal Employers - reg.**

**Sir/Madam,**

Earlier an electronic facility on Employer Interface of EPFO's Unified Portal was launched for Principal Employers (PEs) to declare and monitor the EPF compliance of their contractors in r/o contract employees. Now an additional functionality has been added on the same portal through which a contractor establishment can declare its' PE with an aim of Ease of Compliance as well as to generate an intelligence input for EPFO Field Offices to reduce coverage gap. However, the progress in respect of registration of the PEs and their contractors is highly inadequate.

2. In this regard, it is pertinent to note that the State Labour Departments issue Certificates of Registration to the PEs u/s 7(2) of the Contract Labour (R&A) Act, 1970 and Licenses to Contractors u/s 12(2) of the said Act. Usually such certificates / licenses are issued by the district level officers such as the Assistant Labour Commissioner (ALC).

3. The Certificates of Registration issued to the PEs invariably include the details of the Contractors, nature of Work in which the contract labour is employed, maximum number of contract labourers to be employed during the contract and the estimated or actual date of termination of employment of the contract labour.

4. A separate license is usually issued to a contractor in r/o every contract and includes the details of PE, period of license and the maximum number of contract workers to be engaged for the said contract.

5. It is felt that collating such actionable information from the respective district offices of the State Labour Department can drastically improve the progress of registration of the contractors through their PEs and vice versa over the Unified Portal and consequently lead to improved compliance under the Act and thus ensure extension of Social Security to the eligible workforce.

6. In light of the above, a more proactive approach needs to be adopted by the Zonal Offices. Hence, a step by step Action Plan is advised as under:

- a. Obtain the copies and list of Certificates of Registration (CR) issued u/s 7(2) and Licenses issued u/s 12(2) of the CL(A&R) Act, 1970 from the respective offices of the

ALCs falling under the jurisdiction of the Circle Officers of the Region within fifteen (15) days of this communication and inform HO about the number of registered PEs and their contractors.

b. Based on the information available in a CR issued to a Principal Employer, issue instructions through informed letters (Standard draft copy enclosed) to the PEs located in the geographical jurisdictions of the Regions with express instructions to register all such contractors on the EPFO employer's portal within a prescribed time limit and monitor the compliance in respect of contract workers engaged through the contractors.

c. If any unregistered (with EPFO) contractors are found to be active contractors as per the information shared from the labour department, compliance in respect of the contract workers be verified and possibility of coverage to be explored after due permission from CAIU.

d. Conduct informed and targeted webinars for such Principal Employers who fail to register their contractors even after the issue of instructions to do so and hand hold them wherever necessary.

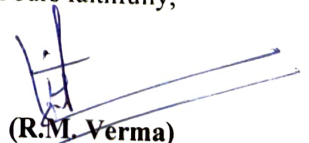
e. If the Principal Employers or their contractors are found to be registered under a separate Regional Office, than that of the geographic region, a copy of the letter as mentioned at 2 needs to be intimated for proper follow up by the concerned Regional Office.

f. Besides, establishments such as Public Sector Undertakings, Scheduled Commercial Banks or other financial institutions, Installations of the Armed Forces & Para Military Forces, Nagar Panchayats (constituted under Article 243Q(1)(a)), Municipal Councils, Municipal Corporations are big principal employers employing large number of contractors and contract workers in various type of works. All Regional Offices must ensure that such establishments are pursued diligently to make declarations on the employer portal.

g. Also, every Zonal and Regional Office of EPFO must ensure the registration and declaration of their contractors on the employer portal within a week of this communication.

7. The Zonal Offices shall closely monitor the progress being made by the Regional Offices and ensure undertaking above-mentioned action-plan in a time-bound manner to expedite the registration of the Principal Employers and their contractors on the EPF Unified Portal for employers.

Yours faithfully,



(R.M. Verma)

Addl. Central P.F. Commissioner (Compliance)

**<Standard Draft Informed Letter Instructing the Principal Employers  
to declare the Contractors on Unified Portal for Employers>**

To,

Managing Director / Managing Partner / Proprietor / Chairperson / HR - Manager,  
.....  
.....

**Subject: Compliance under the EPF & MP Act, 1952 i.r.o. the employees engaged by or through contractors in or in connection with the work of Principal Employers - reg.**

Sir/Madam,

Being a Principal Employer, this fact must be known to you that even if the contractors engaged by you are having a separate PF code number, the overall responsibility of ensuring the compliance under EPF & MP Act, 1952 lies with the principal employer as per Section 8 of the Act read with Para 30 of Employees' Provident Fund Scheme.

2. It is noticed that a large number of contractors and contractual employees are being engaged by your organization as indicated in the information provided by the office of ALC, <District>. The details of which are tabulated as under:

Your establishment <M/s.....> bearing EPF Code <.....> and Reg. No. <.....> u/s 7(2) of the Contract Labour (R & A) Act, 1970 has engaged the contractors as tabulated below:

S.No.	Name & Address of Contractor / Agency	Max Employees engaged

3. It is further advised that the following information in respect of the contractors presently engaged by your establishment be provided to this office in soft and hard copy in the following format

S. No.	Contractor Estt name; Proprietor; Address	Mobile No	E-mail ID	PF Code No	Start and End Dates of Contract	Month wise actual no. of workers employed through the contractor since the award of contract	Last wage month remittance (TRRN)



A horizontal number line starting at 0 and ending at 100. There are major tick marks at intervals of 10, labeled 0, 10, 20, 30, 40, 50, 60, 70, 80, 90, and 100. The number 100 is written at the far right end of the line.

the employees employed by or through a contractor and also administrative charges".

Kindly acknowledge the receipt.

S/d -  
APFC / RPFC

Copy to:

AEO.... with the direction to follow up with the Principal Employer, explore the possibility of registration of contractors under the Act wherever necessary and submit the report within 7 days.

S/d -  
**APFC / RPFC**



E.S.I.C

कर्मचारी राज्य बीमा निगम  
(श्रम और रोजगार मंत्रालय, सरकार भारत)  
Employees' State Insurance Corporation  
(Ministry of Labour & Employment, Govt. of India)



मुख्यालय/Headquarters  
पंचदीप भवन, सी.आई.जी. मार्ग, नई दिल्ली -110002  
Panchdeep Bhawan, C.I.G. Marg, New Delhi-110002  
Website : www.esic.nic.in/www.esic.in

No. P-11/12/Misc./1/2019(M)-Rev.II

Dated: 13/04/2022

To,  
All Regional Directors/Director(I/C)/JD/DD-I/C.  
All Regional Offices/Sub-Regional Offices  
ESIC

**Sub:- Relaxation of time limit for depositing and filing ESI Contribution-reg.**

Sir,

Keeping in view the problems being faced by the Employers in depositing ESI contribution for the contribution period March 2022, the Director General in exercise of powers vested under Regulation 100 has relaxed the provision as entered in Regulations 26 & 31 of the Employees' State Insurance (General) Regulations, 1950.

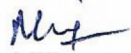
In this regard as a onetime opportunity, employers are allowed to deposit contribution for the month of March 2022 up to 30.04.2022 instead of 15.04.2022.

Accordingly, the employers are also allowed to file the Return of contribution up to 26.05.2022 instead of 11.05.2022 for the contribution period from October, 2021 to March, 2022.

It is advised to give wide publicity to the above relaxation in local media, Trade Associations and Employers Union etc.

This issues with the approval of Director General.

Yours faithfully,

  
(Niraj Kumar)  
Asstt.Dir (Rev)

Copy to:-

1. Website Content Manager with the request to upload the above instructions on the website of ESI Corporation.
2. ICT Division, Hqrs. Office for urgent necessary action.

  
Asstt. Dir (Rev)





# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ८, अंक ५७ (१३)]

बुधवार, मे ४, २०२२/वैशाख १४, शके १९४४

[पृष्ठे ३, किंमत : रुपये ९.००]

असाधारण क्रमांक १५१

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

वित्त विभाग

हुतात्मा राजगुरु चौक, मादाम कामा मार्ग, मंत्रालय, मुंबई ४०० ०३२  
दिनांक २७ एप्रिल २०२२

अधिसूचना

महाराष्ट्र राज्य व्यवसाय, व्यापार, आजीविका व नोकऱ्या यांवरील कर अधिनियम, १९७५.

क्रमांक व्यक्र-१२२२/प्र.क्र. ८/कराधान-३.—महाराष्ट्र राज्य व्यवसाय, व्यापार, आजीविका व नोकऱ्या यांवरील कर अधिनियम, १९७५ (१९७५ चा महा. १६) च्या कलम ६ च्या पोट-कलम (३) च्या परंतुकान्वये प्राप्त झालेल्या अधिकारांचा वापर करून, महाराष्ट्र शासन, याद्वारे शासन अधिसूचना, वित्त विभाग क्र. व्यक्र. २०१४/प्र.क्र. ३८/कराधान-३, दिनांक २१ ऑगस्ट २०१४ मध्ये खालील सुधारणा करित आहे.

उक्त अधिसूचनेस जोडलेल्या अनुसूची मधील नोंद क्र. (८) नंतर खालील नोंद समाविष्ट करण्यात येत आहे, म्हणजेच :—

(अ)	(ब)	(क)	(ड)	(ई)
“९	महाराष्ट्राच्या वस्तू व सेवा कर विभागाच्या स्वयंचलित पद्धतीतील तांत्रिक अडचणींमुळे नियोक्त्याला कराचा भरणा किंवा विवरण दाखल (अपलोड) करता आलेले नाही.	मार्च, २०२२ पर्यंतच्या कोणत्याही कालावधीचे विवरण.	स्तंभ (क) मध्ये विनिर्दिष्ट केलेल्या विवरणावर देय असणारे संपूर्ण विलंब शुल्क.	(अ)स्तंभ (क) मध्ये विनिर्दिष्ट केलेले विवरण दिनांक ३१ मे २०२२ रोजी किंवा त्यापूर्वी महाराष्ट्र वस्तू व सेवा कर विभागाच्या संकेतस्थळावर दाखल करावे. (ब)स्तंभ (क) मध्ये संबंधित विवरणानुसार देय कराचा भरणा विवरण दाखल करण्यापूर्वी करावा.

(१)

(अ)	(ब)	(क)	(ड)	(ई)
				(क) स्तंभ (क) मध्ये विनिर्दिष्ट केलेल्या विवरणानुसार देय करावर कलम ९ च्या पोट-कलम (२) अंतर्गत व्याजाचा भरणा विवरण दाखल करण्यापूर्वी करावा.”

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

मं. अ. केळकर,  
शासनाचे उप सचिव.

**FINANCE DEPARTMENT**

Madam Cama Road, Hutatma Rajguru Chowk, Mantralaya, Mumbai 400 032,  
dated the 27th April 2022

**NOTIFICATIONSS**

THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1975.

No. PFT-1222/C.R.8/Taxation-3.—In exercise of the powers conferred by proviso to sub-section (3) of section 6 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XVI of 1975), the Government of Maharashtra, hereby amends the Government Notification, Finance Department No. PFT-2014/CR38/Taxation-3, dated the 21st August 2014 as follows, namely: -

In the SCHEDULE, appended to the said Notification, after the entry (8), the following entry shall be added, namely :—

(a)	(b)	(c)	(d)	(e)
“(9)”	Employers who could not pay taxes or upload returns due to technical difficulties of the automation system of the Maharashtra Goods and Services Tax Department.	Returns for any period up to the month of March 2022.	Whole of late fee payable, in respect of the return specified in column (c).	<p>(a) Return specified in column (c) shall be filed on or before the 31st May 2022 on the website of the Maharashtra Goods and Services Tax Department.</p> <p>(b) Tax payable as per return, referred to in column (c) shall be paid before filing of return.</p> <p>(c) Interest under sub-section (2) of section 9 on tax payable as per return specified in column (c) shall be paid before filing of return”.</p>

By order and in the name of the Governor of Maharashtra,

**M. A. KELKAR,**  
Deputy Secretary to Government.