



# TalEzine - September '21

## Monthly Edition

### CBDT notifies rules to calculate taxable interest in provident fund accounts

#### Vide Circular No: G.S.R. 604(E)

As per the circular, The Central Board of Direct Taxes has issued the Income-tax (25th Amendment) Rules, 2021. The amendment provides that while Calculating taxable interest relating to contribution in a provident fund or recognized provided fund, exceeding specified limit, non-taxable contribution account shall be the aggregate of the following, namely: -Closing balance in the account as on 31st day of March 2021; Any contribution made by the person in the account during the previous year 2021-2022 and Subsequent previous years, which is not included in the taxable contribution account; etc. This rules will come into force on 1st day of April, 2022. Please refer to the circular for more details

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### Spending CSR Funds for COVID-19 vaccination for persons other than the employees and their families is an eligible CSR activity; clarifies MCA

#### Vide Notification No: E-file no.CSR-01/5/2021-CSR-MCA

As per the notification, The Ministry of Corporate Affairs has clarified that spending of CSR funds for COVID-19 vaccination for persons other than the employees and their families, is an eligible CSR activity. At present, corporates with a net worth of Rs 500 crore, or revenues exceeding Rs 1,000 crore, or net profit over Rs 5 crore, have to spend 2 percent of their average profit over the last three years on CSR programs. Spending of CSR funds for COVID-19 Vaccination is an eligible CSR activity under item no: (i) of schedule VII of the companies Act 2013 relating to health care including preventive health care and item no xii relating to disaster management. Please refer to the notifications for more details

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### EPFO issued Pandemic Relief

#### Vide Circular No: C-1/MISC./Pandemic Relief/2021/Vol-I/

As per the Notification, The EPFO has issued the Relief to establishments covered under EPF & MP Act 1952 from levy of penal damages for delay in deposit of dues / filling of ECR wage month May, 2021 in r/o EPF members due to non-seeding of Aadhaar in the UANs. The field offices are advised that delay in filling of ECRs for wage month of the May,2021 statutorily due on or before 15.06.2021 only in respect of EPF members due to non-seeding of Aadhaar in the UANs should not be presumed as employers default and to appreciate each case in its own facts under section 14B of the EPF & MP Act, 1952. Please refer to the circular for more details

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### ESIC Introduced COVID-19 Relief Scheme For The Benefit Of Insured Person

#### Vide Notification No: N-12/13/1/2019-

As per the notification, The ESIC has introduced COVID-19 relief scheme for the insured person who are considered to be "Employee" working in a factory or establishments as defined under The Employees State Insurance Act, 1948. The scheme also provides eligibility conditions as mentioned, (1) The deceased insured person must have been registered on the ESIC online portal at least three months prior to the death of diagnosis of COVID-19 disease. (2) The deceased insured person must be in employment in the date of diagnosis of COVID-19 disease and contribution for at least seventy days should have been paid or payable in respect of him or her during the period of maximum one year immediately preceding the diagnosis of COVID-19 diseases resulting in death. The scheme as mentioned shall be effective from 24th March 2020 for the period of two years. Please refer to the notifications for more details.

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### Auto Renewal Of Registration under The Andhra Pradesh Shops And Establishments Act, 1988

#### Vide Notification No: G.O.Ms.No.11

As per the notification, The Government of Andhra Pradesh, Department of Labour and Employment has amended, in order to enhance Ease of Doing Business and minimize regulatory compliance burden has introduced "Auto renewal of registration certificate" under shops and establishments subject to submission of self-certification and payment of online fee. Hence, Employer registered under the Act in the State of Andhra Pradesh may make note of the above and avail the facility of auto renewal of registration certificate and utilize the facility accordingly. Please refer to the notifications for more details.

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### The Labour Welfare Fund (Gujarat) (Amendment) Rules, 2021

#### Vide Notification No: KHR/2021/106/GWB/122021/7942 1/M(2)

As per the notification, The Government of Gujarat has removed the provision towards maintenance of register in Form A under The Labour Welfare Fund (Gujarat) Rules,1962. Please refer to the notifications for more details.

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### The Manipur Shops And Establishments (Regulation Of Employment And Conditions Of Service) Ordinance, 2021

#### Vide Notification No: 2/26/2020-Leg/L

As per the Ordinance, The Governor of Manipur has promulgated ordinance on The Manipur Shops and Establishments (Regulation of Employment and Conditions of Service) Ordinance, 2021. As per the ordinance, (i) It shall apply to all shops and establishments employing ten or more workers (ii) It repeals The Manipur Shops and Establishments Act,1972. Please refer to the notifications for more details.

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### The Amendments Under The Madhya Pradesh Child Labour (Prohibition And Regulation) Rules,1993

#### Vide Notification No: 1036-183-2018-A-XVI

As per the notification, The Government of Madhya Pradesh has amended The Madhya Pradesh Child Labour (Prohibition and Regulation) Rules,1993. As per the amendment,(1) Inserted a new provision towards awareness on prohibition of employment of child and adolescents in contravention to Act, child to held his family without affecting education, child to work as an artist, hours of work for an adolescent person, payment of amount to child or adolescents for labour rehabilitation fund, person who are capable of filing complaints, provision towards compounding an offence, duties of magistrate and inspector, periodical inspection and monitoring, (2) New provision also include liability of producer for involving a child in audio-visual production or any commercial event and producer for such activity shall furnish Form C to the district magistrate for approval, (3) Replaced the previous rule towards certificate of age and therefore, (i) mandated that employer shall produce a certificate of age received from the appropriate medical authority to the Inspector on demand, (ii) The appropriate medical authority while examining an adolescents shall consider details such as Aadhar card, the date of birth certificate, birth certificate of adolescents given by a corporations or a Municipal Authority or a Panchayat. Please refer to the notifications for more details

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### Submission Of Information On Accidents In Factories On Online System

#### Vide Notification No: 24/2021

As per the notification, The Government of Maharashtra has developed an online system to ensure timely receipt of information on accident in the factory. In case of fire, air leak, explosion or any other accident in factories, all manufacturers are advised to fill the details in Form No.24 or 24-A of the Accident Reporting System, which could be found on the Directorate's website i.e. www.mahadish.in and should be submitted with the signature of the Occupant/Manager of the Factory to the concerned office of the directorate within the prescribed time. Hence all manufacturers, Occupiers / Managers of the Factories are requested to keep note of the above. Please refer to the notifications for more details

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### EPFO Notifies Employer Guidelines For Rectification Of Details For KYC Update Of Members

#### Vide Circular No: 217

As per the Circular, The EPFO has notified employers "Guideline for Rectification of Details for KYC Update of Member and Proof of Documents required for availing services". Employer has been requested to follow the prescribed guidelines subject to submission of correct proof of documents and records to enable the member to update the KYC and to avail the benefit of online settlement and EPFO services. Further to this, it has also been notified that complete change in the member profile cannot allowed in the normal course through online or offline process except in extreme situations wherein employer can prove that the member name has been changed following the due process prescribed by law or if there has been erroneous upload of member data by the employer following which the employer has to produce documentary evidence of the member and after due verification, will be considered for correction. The details of the requirement of certain documents to be submitted by the Employer and the Member under various heads for rectification of details for KYC update can be found on the attachment. Hence, Employer has been requested to make note of the same and also notify their members who wish to rectify their profile for KYC update for availing services and settlement under EPFO. Please refer to the notifications for more details

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### EPFO Launches A Drive To Promote Employee E-Nominations

#### Vide Circular No: Pension-3/E-nomination Monitoring Cell/pt. (35734)/1770

As per the circular, The EPFO has directed all field offices to pursue members to file e-nomination under subject known as Bharat Ka Amrit Mahotsav. In this regard, members who do not have ready access to desktop/mobile may be facilitated by the concerned field office for getting their nomination filed online when they visit the office. Hence, employers are requested to make note of the above and facilitate filing e-nomination for their employees. Please refer to the notification for more details.

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### CBIC notifies provision for self-certification

#### Vide Notification No: G.S.R. 517 (E)

As per the notification, The Central Board of Indirect Taxes and Customs (CBIC) has notified provision for self-certification instead of audit report from August 1. The Board has made the reconciliation statement part of annual goods and service tax return. According to notifications issued by the Board on Saturday, every registered person having aggregate turnover under Rs 5 crore, will have to furnish a self-certified reconciliation statement along with the annual return. The government has exempted filing of annual returns for registered person whose aggregate turnover in the FY 2020-21 is upto Rs 2 crore. Please refer to the notifications for more details

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### The Maharashtra Minimum Wages VDA Notification (July 2021)

As per the notification, The government of Maharashtra has released revised minimum rates of wages (variable dearness allowance) effective from 1st July 2021 which will be valid till 31 December 2021. Please refer to the notifications for more details

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### The Kerala Minimum Wages Notification (June 2021)

#### Vide Notification No: DES/859/2021-P3(1)

As per the notification, The Government of Kerala, Labour and Skills (E) Department has revised the variable dearness allowance for employment in Shops and Commercial Establishment and employment in Computer Software Sector. As per the Notification the Consumer Price Index (Cost of Living Index) Numbers applicable to employees in employment under the Minimum Wages Act (Central Act XI of 1948) for the month of June 2021 ascertained by the Director General of Economics & Statistics under clause (C) of Section 2 of the Act. Please refer to the notifications for more details

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### The Rajasthan Minimum Wages Notification (July 2020)

#### Vide Notification No: F8(5)(6) Min. M/Labour/2000/Part/15340

As per the notification, The Government of Rajasthan has released minimum wages for the state of Rajasthan effective from 1st July 2020. Please refer to the notifications for more details

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### The Andaman & Nicobar Minimum Wages Notification (July 2021)

#### Vide Notification No: 16/1/MW/2019-20/LC&DET/1060

As per the notification, The Government of Andaman & Nicobar Please refer to the notifications for more details r, has released minimum wages for the state of Andaman & Nicobar effective from 1st July 2021. Please refer to the notifications for more details

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### The Assam Minimum Wages Notification (June 2021)

#### Vide Notification No: GLR.503/81/Pt-II/8,

As per the notification, The Government of Assam has released minimum wages for the state of Assam effective from 1st June 2021. Please refer to the notifications for more details

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### The Haryana Minimum Wages Notification (July 2021)

As per the notification, The Government of Haryana has released the variable dearness allowance towards Minimum Wages effective from 1st July 2021. Please refer to the notifications for more details

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# Minimum Wages Notification

Minimum Wages 2020-2021						
State	Class	Minimum Wages				With Effect From
		Zone I (INR)	Zone II (INR)	Zone III (INR)	Zone IV (INR)	
Andaman & Nicobar Islands	Highly Skilled	18174.00				01-Jul-21
	Skilled	16666.00				01-Jul-21
	Semi Skilled	14456.00				01-Jul-21
	Unskilled	12974.00				01-Jul-21
Kerala	Highly Skilled	13274.00				01-Jul-21
	Skilled	12854.00				01-Jul-21
	Semi Skilled	12644.00				01-Jul-21
	Unskilled	12434.00				01-Jul-21
Assam	Highly Skilled	16774.80				01-Jun-21
	Skilled	13047.60				01-Jun-21
	Semi Skilled	10437.70				01-Jun-21
	Unskilled	8946.30				01-Jun-21
Maharashtra	Highly Skilled	8476.00				01-Jul-21
	Skilled	7176.00				01-Jul-21
	Semi Skilled	6864.00				01-Jul-21
	Unskilled	6552.00				01-Jul-21

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### Sources:

Government Notifications, Press Releases, Labour Department Announcements through Circulars.



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