**WESTERN UP CHAMBER OF COMMERCE & INDUSTRY**

**MASIK PATRIKA**

**OCTOBER 2020**



**Address- WESTERN U.P. CHAMBER OF COMMERCE AND INDUSTRY**

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**Government of India**

**Department of Revenue**

**Ministry of Finance**

**Central Board of Direct Taxes**

**New Delhi, 30th September, 2020**

**CLARIFICATION ON DOUBTS ARISING ON ACCOUNT OF NEW TCS PROVISIONS**

There are reports in certain sections of media wherein certain doubts have been raised regarding the applicability of the provisions relating to Tax Collection at Source (TCS) on certain goods introduced vide Finance Act, 2020. This press note is being issued to clarify those doubts about the applicability of these provisions.

Finance Act, 2020 amended provisions relating to TCS with effect from 1st October, 2020 to provide that seller of goods shall collect tax @ 0.1 per cent (0.075% up to 31.03.2021) if the receipt of sale consideration from a buyer exceeds Rs. 50 lakh in the financial year. Further, to reduce the compliance burden, it has been provided that a seller would be required to collect tax only if his turnover exceeds Rs. 10 crore in the last financial year. Moreover, the export of goods has also been exempted from the applicability of these provisions.

It has been reported in the media that TCS has been made applicable to the amount received before 1st October, 2020. It is clarified that this report is not correct. In this connection, it may be noted that this TCS shall be applicable only on the amount received on or after 1st October, 2020. For example, a seller who has received Rs. 1 crore before 1st October, 2020 from a particular buyer and receives Rs. 5 lakh after 1st October, 2020 would be required to collect tax on Rs. 5 lakh only and not on Rs. 55 lakh [i.e Rs.1.05 crore - Rs. 50 lakh (threshold)] by including the amount received before 1st October, 2020.

It has also been reported in certain section of the media that every transaction will attract this TCS. This report is not correct. It may be noted that this TCS applies only in cases where receipt of sale consideration exceeds Rs. 50 lakh in a financial year. As the threshold is based on the yearly receipt, it may be noted that only for the purpose of calculation of this threshold of Rs. 50 lakh, the receipt from the beginning of the financial year i.e. from 1st April, 2020 shall be taken into account. For example, in the above illustration, the seller has to collect tax on receipt of Rs. 5 lakh after 1st October, 2020 because the receipts from 1st April, 2020 i.e. Rs. 1.05 crore exceeded the specified threshold of Rs. 50 lakh.

Further, the seller in most of the cases maintains running account of the buyer in which payments are generally not linked with a particular sale invoice. Therefore, in order to simplify and ease the compliance of the collector, it may be noted that this TCS provision shall be applicable on the amount of all sale consideration received on or after 1st October, 2020 without making any adjustment for the amount received in respect of sales made before 1st October, 2020. Mandating the collector to identify and exclude the amount in respect of sales made up to 30th September, 2020 from the amount received on or after the 1st of October, 2020 would have resulted into undue compliance burden for the collector and also litigation.

It has been reported in certain section of the media that this TCS is an additional tax. This is obviously not correct. In this regard, it may be noted that TCS is not an additional tax but is in the nature of advance income-tax/TDS for which the buyer would get the credit against his actual income tax liability and if the amount of TCS is more than his tax liability, the buyer would be entitled for refund of the excess amount along with interest.

It may also be noted that this TCS shall be applicable only on the receipt exceeding Rs. 50 lakh by a seller from a particular buyer. Therefore, on payment of Rs. 1 crore made by a buyer to a particular seller only Rs.5,000 (Rs. 3,750 this year) i.e. [0.1% of (Rs. 1 crore - Rs. 50 lakh)] shall be collected. Hence, in case of a person making payment of Rs.1 crore each to 10 different sellers, the total tax collected shall be only Rs.50,000 (Rs. 37,500 this year) i.e 10 x [0.1% of (Rs. 1 crore- Rs. 50 lakh)] on the total payment made for purchase of Rs. 10 crore to ten different sellers.

Assuming a net profit of 8% on sales, his business income in respect of this payment of Rs. 10 crore made for purchase would be around Rs. 87 lakh. The income tax liability on the income of Rs. 87 lakh for an individual in the new taxation regime would be around Rs. 27 lakh. Hence, the amount of TCS collected i.e. Rs.50,000 (Rs. 37,500 this year) would be a miniscule part of his actual tax liability and would be easily adjusted against his tax liability. In a rare case, if his tax liability is less than even Rs.50,000 (Rs. 37,500 this year), he shall be entitled for refund of excess TCS with interest.

It has also been reported in certain section of media that every seller will have to collect TCS. This is also not correct. In this context, it may be noted that in order to reduce the compliance burden, this TCS is made applicable to only those sellers whose business turnover exceeds Rs. 10 crore. In other words, those having turnover of less than Rs. 10 crore will not be required to collect TCS. There are only around 3.5 lakh persons who have disclosed business turnover of more than Rs. 10 crore in FY 2018- 19. There are around 18 lakh entities which already deal with TDS/TCS. Therefore, this TCS collection under these new provisions would be required to be made by persons who, in most of the cases, would already be complying with the other provisions of TDS/TCS.

 (SurabhiAhluwalia)

 Commissioner of Income Tax

 (Media & Technical Policy)

 Official Spokesperson, CBDT

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**MINISTRY OF FINANCE
(Department of Revenue)**(CENTRAL BOARD OF DIRECT TAXES)

**FACELESS APPEAL SCHEME, 2020**

**DEFINITIONS**

**(1)** In this Scheme, unless the context otherwise requires, ––

(i) “Act” means the Income-tax Act, 1961 (43 of 1961);

(ii) “Addressee” shall have the same meaning as assigned to it in clause (b) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(iii) “Appeal” means appeal filed by a person under sub-section (1) of section 246Aor section 248 of the Act;

(iv) “Appellant” means the person who files appeal under section 246A or section 248 of the Act.

(v) “Authorised representative” shall have the same meaning as assigned to it in sub-section (2) of section 288 of the Act;

(vi) “automated allocation system” means an algorithm for randomised allocation of cases, by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimise the use of resources;

(vii) “automated examination tool” means an algorithm for standardised examination of draft orders, by using suitable technological tools, including artificial intelligence and machine learning, with a view to reduce the scope of discretion;

(viii) “Computer resource” shall have the same meaning as assigned to them in clause (k) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(ix) “Computer system” shall have the same meaning as assigned to them in clause (l) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(x) “Computer resource of appellant” shall include the registered account in the designated portal of the Income-tax Department, or the Mobile App linked to the registered mobile number, or the registered e­mail address, of the appellant;

(xi) “Digital signature” shall have the same meaning as assigned to it in clause (p) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(xii) “Designated portal” means the web portal designated as such by the Principal Chief Commissioner or Principal Director General, in charge of the National Faceless Appeal Centre**;**

(xiii) “e-appeal” means the appellate proceedings conducted electronically in ‘e-appeal’ facility through the registered account of the appellant in designated portal;

(xiv) “Electronic record” shall have the same meaning as assigned to it in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(xv) “email” or “electronic mail” and “electronic mail message” means a message or information created or transmitted or received on a computer, computer system, computer resource or communication device including attachments in text, image, audio, video and any other electronic record, which may be transmitted with the message;

(xvi) “Hash function” and “hash result” shall have the same meaning as assigned to them in the Explanation to sub-section (2) of section 3 of the [**Information Technology Act, 2000**](https://taxguru.in/corporate-law/offences-penalties-information-technology-act-2000.html) (21 of 2000);

(xvii) “Mobile app” shall mean the application software of the Income-tax Department developed for mobile devices which is downloaded and installed on the registered mobile number of the appellant;

(xviii) “National e-Assessment Centre” shall mean the National e-Assessment Centre set up under scheme notified under sub-section 3A of section 143 of the Act;

(xix) “Originator” shall have the same meaning as assigned to it in clause (za) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

(xx) “real time alert” means any communication sent to the appellant, by way of Short Messaging Service on his registered mobile number, or by way of update on his Mobile App, or by way of an email at his registered email address, so as to alert him regarding delivery of an electronic communication;

(xxi) “Registered account” of the appellant means the electronic filing account registered by the appellant in the designated portal;

(xxii) “Registered e-mail address” means the e-mail address at which an electronic communication may be delivered or transmitted to the addressee, including-

(a) The email address available in the electronic filing account of the addressee registered in designated portal; or

(b) The e-mail address available in the last income-tax return furnished by the addressee; or

(c) The e-mail address available in the [**Permanent Account Number**](https://taxguru.in/income-tax/permanent-account-number-pan.html/) database relating to the addressee; or

(d) In the case of addressee being an individual who possesses the Aadhaar number, the e-mail address of addressee available in the database of Unique Identification Authority of India ;or

(e) In the case of addressee being a company, the e-mail address of the company as available on the official website of Ministry of Corporate Affairs; or

(f) Any e-mail address made available by the addressee to the income-tax authority or any person authorised by such authority;

(xxiii) “Registered mobile number” means the mobile number of the appellant, or his authorised representative, appearing in the user profile of the electronic filing account registered by the appellant in the designated portal;

(xxiv) “Rules” mean the Income-tax Rules, 1962;

(xxv) “Video conferencing or video telephony” means the technological solutions for the reception and transmission of audio-video signals by users at different locations, for communication between people in real-time.

**(2)** Words and expressions used herein and not defined but defined in the Act shall have the same meaning respectively assigned to them in the Act.

 **SCOPE OF THE SCHEME**

The appeal under this Scheme shall be disposed of in respect of such territorial area or persons or class of persons or incomes or class of incomes or cases or class of cases, as may be specified by the Board.

**FACELESS APPEAL CENTRES**

(1) For the purposes of this Scheme, the Board may set up-

(i) a National Faceless Appeal Centre to facilitate the conduct of e-appeal proceedings in a centralised manner, which shall be vested with the jurisdiction to dispose appeal in accordance with the provisions of this Scheme;

(ii) Regional Faceless Appeal Centres as it may deem necessary to facilitate the conduct of e-appeal proceedings, which shall be vested with the jurisdiction to dispose appeal in accordance with the provisions of this Scheme;

(iii) Appeal units, as it may deem necessary to facilitate the conduct of e-appeal proceedings, to perform the function of disposing appeal, which includes admitting additional grounds of appeal, making such further inquiry as thinks fit, directing the National e-Assessment Centre or the Assessing Officer, as the case may be, for making further inquiry, seeking information or clarification on admitted grounds of appeal, providing opportunity of being heard to the appellant, analysis of the material furnished by the appellant, review of draft order, and such other functions as may be required for the purposes of this Scheme; and specify their respective jurisdiction.

(2) All communication between the appeal unit and the appellant or any other person or the National e-Assessment Centre or the Assessing Officer with respect to the information or documents or evidence or any other details, as may be necessary under this Scheme shall be through the National Faceless Appeal Centre.

(3) The appeal unit referred to in clause (iii) of sub-paragraph (1) shall have the following authorities, namely:–

(a) One or more Commissioner (Appeals);

(b) Such other income-tax authority, ministerial staff, executive or consultant to assist the Commissioner (Appeals) as considered necessary by the Board.

**PROCEDURE IN APPEAL**

(1) The appeal referred to in paragraph 3 shall be disposed of under this Scheme as per the following procedure, namely:**-**

(i) The National Faceless Appeal Centre shall assign the appeal to a specific appeal unit in any one Regional Faceless Appeal Centre through an automated allocation system;

(ii) Where the appellant has filed the appeal after the expiration of time specified in sub-section (2) of section 249 of the Act, the appeal unit may, —

(a) In case, it is satisfied that the appellant had sufficient cause for not filing the appeal within the said time, admit the appeal; or in any other case, reject the appeal,

(b) Under intimation to the National Faceless Appeal Centre;

(iii) Where the appellant has applied for exemption from the operation of clause (b) of sub-section (4) of section 249 of the Act, the appeal unit may, —

(a) Admit the appeal and exempt the appellant from the operation of provisions of said clause for any good and sufficient reason to be recorded in writing; or

(b) In any other case, reject the appeal, under intimation to the National Faceless Appeal Centre;

(iv)The National Faceless Appeal Centre shall intimate the admission or rejection of appeal, as the case may be, to the appellant;

(v) Where the appeal is admitted, —

(a) The appeal unit may request the National Faceless Appeal Centre to obtain such further information, document or evidence from the appellant or any other person, as it may specify;

(b) The appeal unit may request the National Faceless Appeal Centre to obtain a report of the National e-Assessment Centre or the Assessing Officer, as the case may be, on grounds of appeal or information, document or evidence filed by the appellant;

(c) The appeal unit may request the National Faceless Appeal Centre to direct the National e-Assessment Centre or the Assessing Officer, as the case may be, for making further inquiry under sub-section (4) of section 250 of the Act and submit a report thereof;

(d) The National Faceless Appeal Centre shall serve a notice upon the appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, to submit such information, document or evidence or report, as the case may be, as may be specified by the appeal unit or as may be relevant to the appellate proceedings, on a specified date and time;

(vi) The appellant or any other person, as the case may be, shall file a response to the notice referred to in sub-clause (d) of clause (v), within the date and time specified therein, or such extended date and time as may be allowed on the basis of an application made in this behalf, with the National Faceless Appeal Centre;

(vii) The National e-Assessment Centre or the Assessing Officer, as the case may be, shall furnish a report in response to the notice referred to in sub-clause (d) of clause (v), within the date and time specified therein or such extended date and time as may be allowed on the basis of an application made in this behalf, to the National Faceless Appeal Centre;

(viii) Where response is filed by the appellant or any other person, as the case may be, or a report is furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, the National Faceless Appeal Centre shall send such response or report to the appeal unit, and where no such response or report is filed, inform the appeal unit;

(ix) The appellant may file additional ground of appeal in such form, as may be specified by the National Faceless Appeal Centre, specifying therein the reason for omission of such ground in the appeal filed by him;

(x) Where the additional ground of appeal is filed-

(a) The National Faceless Appeal Centre shall send the additional ground of appeal to the National e-Assessment Centre or the Assessing Officer, as the case may be, for providing comments, if any, and to the appeal unit;

(b) The National e-Assessment Centre or the Assessing Officer, as the case may, shall furnish their comments, within the date and time specified or such extended date and time as may be allowed on the basis of an application made in this behalf, to the National Faceless Appeal Centre;

(c) Where comments are filed by the National e-Assessment Centre or the Assessing Officer, as the case may be, the National Faceless Appeal Centre shall send such comments to the appeal unit, and where no such comments are filed, inform the appeal unit;

(d) The appeal unit shall, after taking into consideration the comments, if any, received from the National e-Assessment Centre or the Assessing Officer, as the case may be,—

(A) If it is satisfied that the omission of additional ground from the form of appeal was not wilful or unreasonable, admit such ground; or

(B) In any other case, not admit the additional ground, for reasons to be recorded in writing and intimate the National Faceless Appeal Centre;

(xi) The National Faceless Appeal Centre shall intimate the admission or rejection of the additional ground, as the case may be, to the appellant;

(xii) the appellant may file additional evidence, other than the evidence produced by him during the course of proceedings before the National e-Assessment Centre or the Assessing Officer, as the case may be, in such form, as may be specified by the National Faceless Appeal Centre, specifying therein as to how his case is covered by the exceptional circumstances specified in sub-rule (1) of rule 46A of the Rules;

(xiii) Where the additional evidence is filed,—

(a) The National Faceless Appeal Centre shall send the additional evidence to the National e-Assessment Centre or the Assessing Officer, as the case may be, for furnishing a report within the specified date and time on the admissibility of additional evidence under rule 46A of the Rules;

(b) The National e-Assessment Centre or the Assessing Officer, as the case may be, shall furnish the report, as referred to in sub-clause (a), to the National Faceless Appeal Centre within the date and time specified, or such extended date and time as may be allowed on the basis of an application made in this behalf, by the National Faceless Appeal Centre.

(c) Where the report, as referred to in sub-clause (a), is furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, the National Faceless Appeal Centre shall send such report to the appeal unit, and where no such report is furnished, inform the appeal unit;

(d) The appeal unit may, after considering the additional evidence and the report, if any, furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, admit or reject the additional evidence, for reasons to be recorded in writing, and intimate the National Faceless Appeal Centre;

(e) The National Faceless Appeal Centre shall intimate the admission or rejection of additional evidence, as the case may be, to the appellant and the National e-Assessment Centre or the Assessing Officer, as the case may be;

(xiv) Where the additional evidence is admitted,—

(a) The appeal unit shall, before taking such evidence into account in the appellate proceedings, prepare a notice to provide an opportunity to the National e-Assessment Centre or the Assessing Officer, as the case may be, within the date and time specified there into examine such evidence or to cross-examine such witness, as may be produced by the appellant, or to produce any evidence or document, or any witness in rebuttal of the evidence or witness produced by the appellant, and furnish a report thereof, and send such notice to the National Faceless Appeal Centre;

(b) The National Faceless Appeal Centre shall serve the notice, as referred to in sub-clause (a),upon the National e-Assessment Centre or the Assessing Officer, as the case may be;

(c) The National e-Assessment Centre or the Assessing Officer, as the case may be, shall furnish the report, as referred to in sub-clause (a),to the National Faceless Appeal Centre, within the date and time specified, or such extended date and time as may be allowed on the basis of an application made in this behalf, by the National Faceless Appeal Centre;

(c) The National Faceless Appeal Centre shall send the report furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, to the appeal unit or where no such report is furnished, inform the appeal unit;

(xv) The National e-Assessment Centre or the Assessing Officer, as the case may be, may request the National Faceless Appeal Centre to direct the production of any document or evidence by the appellant, or the examination of any witness, as may be relevant to the appellate proceedings;

(xvi) Where the request referred to in clause (xv) is received, –

(a) The National Faceless Appeal Centre shall send such request to the appeal unit;

(b) The appeal unit shall consider such request and may, if it deems fit, prepare a notice –

(A) Directing the appellant to produce such document or evidence, as it may specify; or

(B) For examination of any other person, being a witness;

and send such notice to the National Faceless Appeal Centre;

(c) The National Faceless Appeal Centre shall serve the notice referred to in sub-clause (b) upon the appellant or any other person, being a witness, as the case may be;

(d) The appellant or any other person, as the case may be, shall file his response to the notice referred to in sub-clause (c), within the date and time specified in the notice or such extended date and time as may be allowed on the basis of application made in this behalf, to the National Faceless Appeal Centre;

(e) Where a response is filed by the appellant or any other person, as the case may be, the National Faceless Appeal Centre shall send such response to the appeal unit, or where no such response is filed, inform the appeal unit;

(xvii) Where the appeal unit intends to enhance an assessment or a penalty or reduce the amount of refund, –

(a) The appeal unit shall prepare a show-cause notice containing the reasons for such enhancement or reduction, as the case may be, and send such notice to the National Faceless Appeal Centre.

(b) The National Faceless Appeal Centre shall serve the notice, as referred to in sub-clause (a), upon the appellant.

(c) The appellant shall, within the date and time specified in the notice or such extended date and time as may be allowed on the basis of application made in this behalf, file his response to the National Faceless Appeal Centre;

(d) Where a response is filed by the appellant, the National Faceless Appeal Centre shall send such response to the appeal unit, or where no such response is filed, inform the appeal unit.

(xviii) The appeal unit shall, after taking into account all the relevant material available on the record, including the response filed, if any, by the appellant or any other person, as the case may be, or report furnished by the National e-Assessment Centre or the Assessing Officer, as the case may be, and after considering any matter arising out of the proceedings in which the order appealed against was passed, notwithstanding that such matter was not raised in the appeal, —

(a) Prepare in writing, a draft order in accordance with the provisions of section 251 of the Act; and

(b) Send such order to the National Faceless Appeal Centre along with the details of the penalty proceedings, if any, to be initiated therein;

(xix) The National Faceless Appeal Centre shall upon receipt of the draft order, as referred to in sub-clause (a) of clause (xviii), —

(a) where the aggregate amount of tax, penalty, interest or fee, including surcharge and cess, payable in respect of issues disputed in appeal, is more than a specified amount, as referred to in clause (x) of paragraph 13,send the draft order to an appeal unit, other than the appeal unit which prepared such order, in any one Regional Faceless Appeal Centre through an automated allocation system, for conducting review of such order;

(b) In any other case, examine the draft order in accordance with the risk management strategy specified by the Board, including by way of an automated examination tool, whereupon it may decide to —

(A) Finalise the appeal as per the draft order; or

(B) Send the draft order to an appeal unit, other than the unit which prepared such order, in any one Regional Faceless Appeal Centre through an automated allocation system, for conducting review of such order;

(xx) The appeal unit shall review the draft order, referred to it by the National Faceless Appeal Centre, whereupon it may decide to –

(a) Concur with the draft order and intimate the National Faceless Appeal Centre about such concurrence; or

(b) Suggest such variation, as it may deem fit, to the draft order and send its suggestions to the National Faceless Appeal Centre;

(xxi) The National Faceless Appeal Centre shall, upon receiving concurrence of the appeal unit, finalise the appeal as per the draft order;

(xxii) The National Faceless Appeal Centre shall, upon receiving suggestion for variation from the appeal unit, assign the appeal to an appeal unit, other than the appeal unit which prepared or reviewed the draft order, in any one Regional Faceless Appeal Centre through an automated allocation system;

(xxiii) The appeal unit, to whom appeal is assigned under clause (xxii), shall, after considering the suggestions for variation —

(a) where such suggestions intend to enhance an assessment or a penalty or reduce the amount of refund, follow the procedure laid down in clause (xvii) and prepare a revised draft order as per the procedure laid down in clause (xviii); or

(b) In any other case, prepare a revised draft order as per procedure laid down in clause

(xviii) and send the such order to the National Faceless Appeal Centre along with the details of the penalty proceedings, if any, to be initiated therein;

(xxiv) the National Faceless Appeal Centre shall after finalising the appeal as per item (A) of sub-clause (b) of clause (xix) or clause (xxi) or upon receipt of revised draft order as per clause (xxiii), pass the appeal order and-

(a) Communicate such order to the appellant;

(b) Communicate such order to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner as per sub-section (7) of section 250 of the Act;

(c) communicate such order to the National e-Assessment Centre or the Assessing Officer, as the case may be, for such action as may be required under the Act;

(d) where initiation of penalty has been recommended in the order, serve a notice on the appellant calling upon him to show cause as to why penalty should not be imposed upon him under the relevant provisions of the Act;

(2) Notwithstanding anything contained in sub-paragraph (1), the Principal Chief Commissioner or the Principal Director General, in charge of National Faceless Appeal Centre, may at any stage of the appellate proceedings, if considered necessary, transfer, by an order, the appeal with the prior approval of the Board to such Commissioner (Appeals) as may be specified in the order.

 **PENALTY PROCEEDINGS**

(1) Appeal unit may, in the course of appeal proceedings, for non-compliance of any notice, direction or order issued under this Scheme on the part of the appellant or any other person, as the case may be, send recommendation for initiation of any penalty proceedings to the National Faceless Appeal Centre.

(2) The National Faceless Appeal Centre shall, upon receipt of recommendation under sub-paragraph (1), serve a notice on the appellant or any other person, as the case may be, calling upon him to show cause as to why penalty should not be imposed upon him under the relevant provisions of the Act.

(3) The appellant or any other person, as the case may be, shall file a response to the show-cause notice referred to in sub-paragraph (2) or in sub-clause (d) of clause (xxiv) of sub-paragraph (1) of paragraph 5, within the date and time specified in such notice, or such extended date and time as may be allowed on the basis of an application made in this behalf, to the National Faceless Appeal Centre.

(4) The National Faceless Appeal Centre shall assign the recommendation for initiation of penalty proceedings, as referred to in sub-paragraph (1), along with the response filed, if any, by the appellant or any other person, as the case may be, to a specific appeal unit in any one Regional Faceless Appeal Centre through an automated allocation system.

(5) The appeal unit shall, after taking into account all the relevant material available on the record, including the response filed, if any, by the appellant or any other person, as the case may be, —

(a) Prepare a draft order and send a copy of such order to the National Faceless Appeal Centre; or

(b) Drop the penalty after recording reasons, under intimation to the National Faceless Appeal Centre.

(6) where the appeal unit has dropped the penalty, the National Faceless Appeal Centre shall send an intimation thereof, or where the appeal unit sends a draft order, the National Faceless Appeal Centre shall pass the order for imposition of penalty as per such draft, and communicate such order, to, —

(a) The appellant or any other person, as the case may be; and

(b) The National e-Assessment Centre or the Assessing Officer for such action as may be required under the Act.

**RECTIFICATION PROCEEDINGS**

 (1)With a view to rectifying any mistake apparent from the record the National Faceless Appeal Centre may amend any order passed by it, by an order to be passed in writing.

(2) Subject to the other provisions of this Scheme, an application for rectification of mistake referred to in sub-paragraph(1) may be filed with the National Faceless Appeal Centre by the, —

(a) appellant or any other person, as the case may be; or

(b) Appeal unit preparing or reviewing or revising the draft order; or

(c) The National e-Assessment Centre or the Assessing Officer, as the case may be.

(3)Where any application referred to in sub-paragraph (2) is received by the National Faceless Appeal Centre, it shall assign such application to a specific appeal unit in any one Regional Faceless Appeal Centre through an automated allocation system.

(4) The appeal unit shall examine the application and prepare a notice for granting an opportunity–

(a) to the appellant or any other person, as the case may be, where the application has been filed by the National e-Assessment Centre or the Assessing Officer, as the case may be; or

(b) to the National e-Assessment Centre or the Assessing Officer, as the case may be, where the application has been filed by the appellant or any other person, as the case may be; or

(c) to the appellant or any other person, as the case may be, and the National e-Assessment Centre or the Assessing Officer, as the case may be, where the application has been filed by an appeal unit referred to in clause (b) of sub-paragraph (2); and send the notice to the National Faceless Appeal Centre.

(5)The National Faceless Appeal Centre shall serve the notice referred to in sub-paragraph (4) upon the appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, calling upon him to show cause as to why rectification of mistake should not be carried out under the relevant provisions of the Act.

(6) The appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, shall file a response to the notice, as referred to in sub-paragraph (5), within the date and time specified therein, or such extended date and time as may be allowed on the basis of an application made in this behalf, to the National Faceless Appeal Centre.

(7) Where a response, as referred to in sub-paragraph (6), is filed by the appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, the National Faceless Appeal Centre shall send such response to the appeal unit, or where no such response is filed, inform the appeal unit.

(8) The appeal unit shall, after taking into consideration the application and response, if any, filed by the appellant or any other person, as the case may be, or the National e-Assessment Centre or the Assessing Officer, as the case may be, prepare a draft order**, —**

(a) For rectification of mistake; or

(b) For rejection of application for rectification, citing reasons thereof;

And send the order to the National Faceless Appeal Centre.

(9) The National Faceless Appeal Centre shall upon receipt of draft order, as referred to in sub-paragraph (8), pass an order as per such draft and communicate such order, –

(a) To the appellant or any other person, as the case may be; and

(b) To the National e-Assessment Centre or the Assessing Officer, as the case may be, for such action as may be required under the Act.

**APPELLATE PROCEEDINGS**

(1)An appeal against an order passed by the National Faceless Appeal Centre under this Scheme shall lie before the Income Tax Appellate Tribunal having jurisdiction over the jurisdictional Assessing Officer.

(2) Subject to the provisions of paragraph (3) of the scheme, where any order passed by the National Faceless Appeal Centre or Commissioner (Appeals) is set-aside and remanded back to the National Faceless Appeal Centre or Commissioner (Appeals) by the Income Tax Appellate Tribunal or High Court or Supreme Court, the National Faceless Appeal Centre shall pass the order in accordance with the provisions of this Scheme.

**EXCHANGE OF COMMUNICATION EXCLUSIVELY BY ELECTRONIC MODE**

For the purposes of this Scheme,—

(a) All communications between the National Faceless Appeal Centre and the appellant, or his authorised representative, shall be exchanged exclusively by electronic mode; and

(b) All internal communications between the National Faceless Appeal Centre, the Regional Faceless Appeal Centres, the National e-Assessment Centre, the Assessing Officer and the appeal unit shall be exchanged exclusively by electronic mode.

**AUTHENTICATION OF ELECTRONIC RECORD**

For the purposes of this Scheme, an electronic record shall be authenticated by the**––**

(i) National Faceless Appeal Centre by affixing its digital signature;

(ii) the appellant or any other person, by affixing his digital signature if he is required under the Rules to furnish his return of income under digital signature, and in any other case by affixing his digital signature or under electronic verification code;

Explanation. – For the purpose of this paragraph, “electronic verification code” shall have the same meaning as referred to in rule 12 of the Rules.

**DELIVERY OF ELECTRONIC RECORD**

(1) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being the appellant, by way of-

(a) Placing an authenticated copy thereof in the appellant’s registered account; or

(b) Sending an authenticated copy thereof to the registered email address of the appellant or his authorised representative; or

(c) Uploading an authenticated copy on the appellant’s Mobile App; and

followed by a real time alert.

(2) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being any other person, by sending an authenticated copy thereof to the registered email address of such person, followed by a real time alert.

(3) The appellant shall file his response to any notice or order or any other electronic communication, under this Scheme, through his registered account, and once an acknowledgement is sent by the National Faceless Appeal Centre containing the hash result generated upon successful submission of response, the response shall be deemed to be authenticated.

(4) The time and place of dispatch and receipt of electronic record shall be determined in accordance with the provisions of section 13 of the Information Technology Act, 2000 (21 of 2000).

 **NO PERSONAL APPEARANCE IN THE CENTRES OR UNITS**

**(**1) A person shall not be required to appear either personally or through authorised representative in connection with any proceedings under this Scheme before the income-tax authority at the National Faceless Appeal Centre or Regional Faceless Appeal Centre or appeal unit set up under this Scheme.

(2) The appellant or his authorised representative, as the case may be, may request for personal hearing so as to make his oral submissions or present his case before the appeal unit under this Scheme.

(3) The Chief Commissioner or the Director General, in charge of the Regional Faceless Appeal Centre, under which the concerned appeal unit is set up, may approve the request for personal hearing referred to in sub-paragraph (2), if he is of the opinion that the request is covered by the circumstances referred to in clause (xi) of paragraph 13.

(4) Where the request for personal hearing has been approved by the Chief Commissioner or the Director General, in charge of the Regional Faceless Appeal Centre, such hearing shall be conducted exclusively through video conferencing or video telephony, including use of any telecommunication application software which supports video conferencing or video telephony, in accordance with the procedure laid down by the Board.

(5) Any examination or recording of the statement of the appellant or any other person shall be conducted by Commissioner (Appeals) in any appeal unit under this Scheme, exclusively through video conferencing or video telephony, including use of any telecommunication application software which supports video conferencing or video telephony in accordance with the procedure laid down by the Board.

(6)The Board shall establish suitable facilities for video conferencing or video telephony including telecommunication application software which supports video conferencing or video telephony at such locations as may be necessary, so as to ensure that the appellant, or his authorised representative, or any other person is not denied the benefit of this Scheme merely on the ground that such appellant or his authorised representative, or any other person does not have access to video conferencing or video telephony at his end.

**POWER TO SPECIFY FORMAT, MODE, PROCEDURE AND PROCESSES**

The Principal Chief Commissioner or the Principal Director General, in charge of the National Faceless Appeal Centre shall, with the prior approval of Board, lay down the standards, procedures and processes for effective functioning of the National Faceless Appeal Centre, Regional Faceless Appeal Centres and the appeal unit set-up under this Scheme, in an automated and mechanised environment, including format, mode, procedure and processes in respect of the following, namely:\_\_

(i) service of the notice, order or any other communication;

(ii) receipt of any information or documents from the person in response to the notice, order or any other communication;

(iii) issue of acknowledgment of the response furnished by the person;

(iv) provision of “e-appeal” facility including login account facility, tracking status of appeal, display of relevant details, and facility of download;

(v) accessing, verification and authentication of information and response including documents submitted during the appellate proceedings;

(vi) receipt, storage and retrieval of information or documents in a centralised manner;

(vii) general administration and grievance redressal mechanism in the respective Centres and units;

(viii) filing of additional ground of appeal;

(ix) filing of additional evidence;

(x) specified amount referred to in sub-clause (a) of clause (xix) of sub-paragraph (1) of paragraph 5;

(xi) circumstances in which personal hearing referred to in sub-paragraph (3) of paragraph 12 shall be approved.

ANKUR GOYAL

 (Under Secy.)

**42ND GST COUNCIL MEETING KEY HIGHLIGHTS**

**1. COMPENSATION CESS:**

Compensation cess collected this year so far, amounting to approximately to Rs 20,000 crore, will get disbursed to all states tonight. The GST council also decided to extend the compensation cess beyond June 2022.

**2. INTEGRATED GST:**

Rs 24,000 crore of [**IGST**](http://taxguru.in/goods-and-service-tax/president-assents-integrated-goods-services-tax-act-2017.html) to be released to the states — which had received less earlier — will be disbursed by the end of next week.

**3. FILING MONTHLY RETURNS:**

From the first of January onwards, taxpayers with annual turnover less than Rs 5 crore will not be required to file monthly returns (GSTR-3B and GSTR-1). They will only file quarterly returns.

**4. RELIEF TO SMALL TAXPAYERS:**

GST Council’s decision to make returns for small taxpayers on a quarterly basis rather than monthly basis will be a major relief. Number of returns comes down from 24 monthly returns to 8 returns, from January 1, 2021.

**5. GST COUNCIL EXEMPTS SATELLITE LAUNCH SERVICES BY ISRO, ANTRIX:**

To encourage domestic launching of satellites particularly by young start-ups, the satellite launch services supplied by ISRO, Antrix Corporation Ltd. and NSIL would be exempted.

**6. GST COMPENSATION ISSUE:**

The payment of GST compensation to states became an issue after revenues from the imposition of cess started dwindling since August 2019. The Centre had to dive into the excess cess amount collected during 2017-18 and 2018-19. The compensation payout amount was Rs 69,275 crore in 2018-19 and Rs 41,146 crore in 2017-18.

**7. ENHANCEMENT IN FEATURES OF RETURN FILING:**

With a view to further enhance Ease of Doing Business and improve the compliance experience, the Council has approved the future roadmap for return filing under GST.

The approved framework aims to simplify return filing and further reduce the taxpayer’s compliance burden in this regard significantly, such that the timely furnishing of details of outward supplies (GSTR-1) by a taxpayer and his suppliers would-

(i) allow him to view the ITC available in his electronic credit ledger from all sources i.e. domestic supplies, imports and payments on reverse charge etc. prior to the due date for payment of tax, and

(ii) enable the system to auto-populate return (GSTR-3B)through the data filed by the taxpayer and all his suppliers.

**8. THE COUNCIL RECOMMENDED / DECIDED THE FOLLOWING:**

**a)** Due date of furnishing quarterly GSTR-1 by quarterly taxpayers to be revised to 13th of the month succeeding the quarter w.e.f. 01.1.2021;

b) Roadmap for auto-generation of GSTR-3B from GSTR-1s by:

i. Auto-population of liability from own GSTR-1 w.e.f. 01.01.2021; and

ii. Auto-population of input tax credit from suppliers’ GSTR-1s through the newly developed facility in FORM GSTR-2B for monthly filers w.e.f. 01.01.2021 and for quarterly filers w.e.f. 01.04.2021;

c) In order to ensure auto population of ITC and liability in GSTR 3B as detailed above, FORM GSTR 1would be mandatorily required to be filed before FORM GSTR3B w.e.f. 01.04.2021.

d) The present GSTR-1/3B return filing system to be extended till 31.03.2021 and the GST laws to be amended to make the GSTR-1/3B return filing system as the default return filing system.

**9. REVISED REQUIREMENT OF DECLARING HSN FOR GOODS AND SAC FOR SERVICES IN INVOICES:**

Revised Requirement of declaring HSN for goods and SAC for services in invoices and in FORM GSTR-1w.e.f. 01.04.2021 as under:

a. HSN/SAC at 6 digits for supplies of both goods and services for taxpayers with aggregate annual turnover above Rs. 5 crores;

b. HSN/SAC at 4 digits for B2B supplies of both goods and services for taxpayers with aggregate annual turnover upto Rs. 5 crores;

c. Government to have power to notify 8 digit HSN on notified class of supplies by all taxpayers.

**10. REFUND TO BE PAID/DISBURSED:**

Refund to be paid/disbursed in a validated bank account linked with the [PAN](https://taxguru.in/income-tax/permanent-account-number-pan.html/) & Aadhaar of the registrant w.e.f. 01.01.2021.

**INDUSTRIES TO GET NOCs ONLINE FOR GROUNDWATER**

**ONE-STOP PORTAL FOR PERMIT**

* UP Groundwater Board Portal to go online by October 10.
* If industrial unit is not located in over-exploited or critical groundwater block, application for groundwater use is to be made online.
* Existing units in over-exploited and critical blocks to apply for renewal of NOC on Portal.
* UP Pollution Control Board will give consent to operate only after NOC for Groundwater use.
* State guidelines on Groundwater extraction and use.

Industrial units can soon apply for no-objection certificates for Groundwater extraction online, if their units are located outside over exploited and critical groundwater blocks. The UP Groundwater Board is expected to go live with its portal by October 10, through which it will give new NOCs and renew permission. Once the portal is launched, state guidelines will replace the central guidelines issued on September 24.

Additional chief secretary (Infrastructure and Industrial Development), Alok kumar said that the portal will be linked to Nivesh Mitra and will significantly ease the process of getting clearance for setting up industrial units. “There are 82 over-exploited and 47 critical blocks in terms of groundwater. Other than these blocks, the portal will issue NOCs for industrial units in all other development blocks for use of groundwater,” he said.

The Government has clarified that even in over-exploited and critical blocks, no NOC will be required for drinking water and for use in residential buildings. The Board will provide a certificate for such water usage.

For existing industrial units in over-exploited and critical blocks, which have already been issued NOCs by the groundwater board, the UP Groundwater Board will review and re-issue clearances through the portal itself.

Meanwhile, the UP Pollution Control Board will issue consent to establish and operate to a new unit in blocks other than over-exploited and critical only, if it has been issued an NOC by the Groundwater Board.

**GOVERNMENT OF INDIA**

**MINISTRY OF LABOUR & EMPLOYMENT**

**“LABOUR CODES”**

(1) Lok Sabha passes 3 Historic and path breaking Labour Codes.

(2) Shri Gangwar elaborates several ‘Game Changer’ labour welfare provisions in the Labour Codes

(3) New Labour Codes to envisage covering over 50 crore workers from organized, unorganized and self employed for minimum wages, social security.

(4) Social Security net of ESIC and EPFO to Widen opening up for all workers and self-employed.

(5) Setting up of “Social Security Fund” for 40 Crore unorganized workers along with GIG and platform workers and will help in widening Universal Social Security coverage

 (6) Pay parity to women workers as compared to their male counterparts.

(7) Fixed Term Employee to get same service condition, gratuity, leave and Social Security as that of Regular Employee

(8) 50 % of the penalty in case of accident to go to the workers along with other dues.

(9) “National Occupational Safety and Health Board” to be set up for providing international level safety environment

 (10) Working journalists definition to include Digital and Electronic Media.

(11) Plantation workers to also get ESIC benefits along with GIG and platform workers

(12) All migrant Workers Labour now to be covered instead of only those brought by contactors earlier.

(13) Data base on Migrant Workers through Law to help better targeting, skill mapping and utilization of Governments Schemes by workers

 (14) Migrant Workers to get journey allowance from Employer, to visit home town once a year.

(15) Helpline to redress grievances of Migrant Workers

(16) The Codes to Promote Harmonious Industrial Relations for higher productivity and more employment generation.

(17) Labour Codes will Establish transparent, answerable and simple mechanism reducing to one registration, one license and one return for all codes.

(18) Inspector to be now made as Inspector – cum Facilitator and introduction of Random, Web Based Inspection System to remove Inspector Raj.

Minister of State (I/C) for Labour & Employment, Shri Gangwar, while responding to the debate in the Lok Sabha, has stated today that the three Bills introduced in the House for historic labour reforms in the country, will prove to be a Game changer in the labour welfare reforms covering more than 50 crores organized and unorganized workers in the country. This also includes gig, platform and also opens up the doors for social security to those in the self-employment sector.

**1.** The 3 bills which were passed in the Lok Sabha today are (i) Industrial Relations Code, 2020 (ii) Code on Occupational Safety, Health & Working Conditions Code, 2020 & (iii) Social Security Code, 2020. These bills are part of Government’s earnest desire to bring much needed labour welfare reforms in the country which has not been done for the last 73 years. In the last 6 years, many multi-stakeholders consultations were held with all stakeholders i.e. Trade unions, Employers, State Governments and experts of labour sector. This also includes holding 9 tripartite consultations, four Sub Committee meetings and 10 Regional Conferences, 10 inter-ministerial consultations and views of citizens.

**2.** Shri Gangwar said that under the dynamic leadership of visionary Prime Minister Shri Narendra Modi, this Government has taken number of steps to fulfill the dreams of Baba Saheb Ambedkar from 2014 onwards and gave equal importance to ‘Shramev Jayate’ and ‘Satyamev Jayate’. Government is ceased with the problems faced by workers and for the last 6 years, My Ministry has been working tirelessly to provide social security and other welfare measures to both organised and unorganised workers including during this Covid-19 epidemic. He added that unprecedented steps were taken by Government under the leadership of our visionary Prime Minister, Shri Narendra Modi and launched many welfare measures such as increasing the maternity leave for our sisters from 12 weeks to 26 weeks, women were allowed to work in mines under Pradhan Mantri Protsahan Rozgar Yojana. Formal employment was increased portability in EPFO and welfare schemes and and expansion of ESIC facilities to our fellow citizens.

**3.** The Minister, while replying to the issues raised by the Members of Lok Sabha, said that the Bills takes into account the holistic development of the country by keeping the labour interest uppermost in the mind. He said these are the people who have suffered mostly by having multiple laws on labour which involved procedural complexities thereby hindering implementation of various welfare and safeguard provisions. He further said that 29 labour laws are being subsumed in the simplified, easy to understand transparent 4 labour codes. Out of the 4 labour codes, Code on Wages has already been passed by Parliament and have become the law of the land. All the labour laws (29 in number) being amalgamated into 4 labour codes are :

|  |  |
| --- | --- |
| **Name of the Code** | **Number & name of amalgamated laws** |
| Wage Code | **4 laws –** (i) The Payment of Wages Act, 1936 (ii) The Minimum Wages Act, 1948 (iii) The Payment of Bonus Act, 1965 (iv) The Equal Remuneration Act, 1976 |
| IR Code | **3 laws –** (i) The Trade Unions Act, 1926 (ii) The Industrial Employment (Standing orders) Act, 1946 (iii) The Industrial Disputes Act, 1947 |
| OSH Code | **13 laws –** (i) The Factories Act, 1948 (ii) The Plantations Labour Act, 1951 (iii) The Mines Act, 1952 (iv) The Working Journalists and other Newspaper Employees (Conditions of Service) and Miscellaneous Provisions Act, 1955(v) The Working Journalists (Fixation of Rates of Wages) Act, 1958 (vi) The Motor Transport Workers Act, 1961 (vii) The Beedi and Cigar Workers (Conditions of Employment) Act, 1966 (viii) The Contract Labour (Regulation and Abolition) Act, 1970 (ix) The Sales Promotion Employees (Conditions of Service) Act, 1976 (x) The Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979 (xi) The Cine-Workers and Cinema Theatre Workers (Regulation of Employment) Act, 1981 (xii) The Dock Workers (Safety, Health and Welfare) Act, 1986 (xiii) The Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 |
| Social Security Code | **9 laws –** (i) The Employees’ Compensation Act, 1923 (ii) The Employees’ State Insurance Act, 1948 (iii) The Employees Provident Fund and Miscellaneous Provisions Act, 1952 (iv) The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959 (v) The Maternity Benefit Act, 1961 (vi) The Payment of Gratuity Act, 1972 (vii) The Cine Workers Welfare Fund Act, 1981 (viii) The Building and Other Construction Workers Welfare Cess Act, 1996 (ix) The Unorganised Workers’ Social Security Act, 2008 |
| Total | 29 |

* 12 Labour Acts already repealed since 2014

**4.**  Elaborating the benefits of the new labour codes, Shri Gangwar informed the House that the entire work force of the country will now be entitled for obtaining benefits under different codes. Minister mentioned the salient features of the 3 Codes which were passed by the Lok Sabha, as under :-

**(A) Social Security Code, 2020**

Extending the reach of ESIC: Effort have been made to provide right to health security under ESIC to maximum possible workers:-

(a) The facility of ESIC would now be provided in all 740 districts. At present, this facility is being given in 566 districts only.

 (b) Establishments working in hazardous sectors would mandatorily be linked with ESIC, even if there is only one worker working in it.

(c) Provision for making scheme for linking unorganised sector and Gig workers with ESIC.

 (d) Option to link workers working in Plantations is being given to Plantation owners.

(e) Option for becoming member of ESIC is also being given to establishments with less than 10 workers.

Extending the reach of EPFO :

(a) EPFO’s coverage would be applicable on all establishments having 20 workers. At present, it was applicable only on establishments included in the Schedule.

(b) Option to join EPFO is also being given to establishments having less than 20 workers.

(c) Schemes would be formulated for bringing workers coming under the category of ‘Self-employed’ or falling under any other category under the aegis of EPFO.

* Provision has been made to formulate various schemes for providing¬ comprehensive social security to workers in unorganised sector. A “Social Security Fund” will be created on the financial side in order to implement these schemes.
* Work to bring newer forms of employment created with the¬ changing technology like “platform worker or gig worker” into the ambit of social security has been done in the Social Security Code. India is one of the few countries where this unprecedented step to bring workers in this category under social security has been taken.
* Provision for Gratuity has been made for Fixed Term Employee¬ and there would not be any condition for minimum service period for this. For the first time, a Fixed Term Employee working for a determined period on contract has been given the right of social security like a Regular Employee.
* With the aim of making a national database for unorganised¬ sector workers, registration of all these workers would be done on an online portal and this registration would be done on the basis of Self Certification through a simple procedure. It would facilitate the extension of benefits of various social security schemes to beneficiaries in the unorganised sector. We can say that we would be able to get ‘Targeted Delivery” of social security done to unorganised sector workers with the help of this database.
* The most important thing for getting employment is the information¬ about job vacancies. With this aim, it has been made mandatory for all establishments with 20 or more workers to report the vacancy position in their establishments. This information would be given on online portal.

**(B) Occupational Safety, Health & Working Conditions Code, 2020**

* Free health check up once a year by the employer for workers which¬ are more than a certain age.
* Legal right for getting Appointment Letter given to workers for the¬ first time.
* Cine Workers have been designated as Audio Visual Worker, so that¬ more and more workers get covered under the OSH code. Earlier, this security was being given to artists working in films only.

**(C) Industrial Relations Code, 2020**

Efforts made by the Government for quickly resolving disputes of the workers :

 (a) Provision for two members instead of one member in the Industrial Tribunal. In case of absence of one member, work can still be undertaken smoothly.

(b) Provision for taking the matter straight to the Tribunal in case the dispute is not resolved at conciliation stage. At present, the case is refered to the Tribunal by the appropriate Government.

(c) Implementation of award in 30 days after Tribunal award.

(d) After recognition of Fixed Term Employment, workers will get the option of Fixed Term Employment instead of contract labour. Under this, they would get benefits of hours of work, salary, social security and other welfare benefits like a Regular Employee.

(e) With the objective of better and effective participation of Trade Unions, a provision for “Negotiating Union” and “Negotiating - Council” has been made for undertaking negotiation on any dispute. With conferring of this recognition, resolving disputes through dialogue would be facilitated and workers would be better able to get their rights.

 (f) Arrangement for going to the Tribunal has been made for resolving disputes arising between Trade Unions. Less time would be required for resolving their disputes.

(g) Provision has been made for giving recognition to Trade Unions at Central and State level. This recognition has been given in the labour laws for the first time and after this recognition, Trade Unions would be able to contribute more affirmatively and more effectively at the Central and State level.

(h) Provision for RE-Skilling fund has been made in the law for the first time. Its aim would be to re-skill those workers who have been fired from their jobs, so that they are easily able to get employment again. For this, workers would be given 15 days salary within a period of 45 days.

**5.** Shri Gangwar said we have extended the definition of migrant workers, so that migrant workers moving from one state to another on their own and migrant workers who have been appointed by the employer from a different state can also be brought under the ambit of OSH code. At present, only migrant workers who had been brought through the contractor were benefiting from these provisions.

* Compulsory facility for Helpline for redressal of problems of migrant¬ workers.
* Making a national database of migrant workers.¬
* Provision for accumulation of one day leave for every 20 days worked, when work has been done for 180 days instead of 240 days.
* Equality for women in every sphere : Women have to be permitted¬ to work in every sector at night, but it has to be ensured that provision for their security is made by the employer and consent of women is taken before they work at night.
* In the event of death of a worker or injury to a worker due to an¬ accident at his workplace, atleast 50 % share of the penalty would be given. This amount would be in addition to Employees Compensation.
* Provision of “Social Security Fund” for 40 Crore unorganized workers¬ alongwith GIG and platform workers and will help Universal Social Security coverage
* Pay parity to women workers as compared to their male¬ counterparts.
* Occupational Safety¬ & Health Code to also can now over cover workers from IT and Service Sector.
* 14 days notice for Strike so that in this period amicable solution¬ comes out.
* Vibrant mechanism proposed for speedier disposal by Labour¬ Tribunals as “Justice delayed is Justice denied”.
* The Codes to Promote Harmonious Industrial Relations for higher¬ productivity and more employment generation.
* Labour Codes to stablish transparent, answerable and simple¬ mechanism reducing registration requirement to just one from eight; need of licence also to just one from three four under different laws earlier.
* Inspector to be now made as Inspector – cum- Facilitator and¬ introduction of Random, Web Based Inspection System to remove to Inspector Raj.
* Penalties increase manifold; to act as deterrent.¬

**6.** Shri Gangwar also stressed that the changes and reforms in the labour laws have been conceptualized keeping in mind the changing scenario over the years and also making them futuristic so that country marches on faster growth trajectory. With these the peaceful and harmonious industrial relations will be promoted in the country which in turn will lead to growth of industry, employment, income, balanced regional development and will bring more disposal income in the hands of workers. Shri Gangwar further pointed out these path breaking reforms in the country will help our country to attract the Foreign Direct Investment and also domestic investment from the entrepreneurs and will end ‘inspector raj’ in the country and will bring total transparency in the system. “India will become favourite investment destination in the world” he added.

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| **dzekad** | **Js.kh** | **izfrekg ewy etnwjh** **:i;s esa** | **izfrekg ifjorZuh; egaxkbZ HkRrk** **:i;s esa** | **fnukad 1-10-2020 ls fnukad 31-3-2021** |
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| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | vdq’ky | 5750 | 2875-00 | 3008 | 8758 | 336-85 |
| 2 | v/kZdq’ky | 6325 | 3162-50 | 3309 | 9634 | 370-53 |
| 3 | dq’ky | 7085 | 3542-50 | 3706 | 10791 | 415-04 |

**fu;kstu ds uke -**

1. jcM+ dh fofuekZ.k’kkyk vkSj jcM+ mRikn ¼Vk;j vkSj V;wc lfgr½ ds m|ksxA
2. IykfLVd m|ksx ,ao IykfLVd mRikn ds m|ksxA
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5. Qyks ds jlks dh fofuekZ.k ‘kkykA
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7. isVªksy vkSj Mhty vWk;y iEiA
8. Msjh vkSj feYd MsjhA
9. flys flyk;s diM+ks dh fofuekZ.k’kkykA
10. Ckk¡/k rVcU/k ds fuekZ.k vkSj vuqj{k.k, flpkbZ ifj;kstuk, dq¡vks rkykcks dk [kqnkbZAZ
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22. izkbosV d{kkvksa izkbosV fo|ky;ks ftuesa ulZjh Ldwy vkSj futh izkfof/kd laLFkk,s Hkh lfEefyr gSA
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26. nqdkuksa esaA
27. okf.kT; vf/k”Bkuksa esaA
28. pkoy fey, vkVk fey, ;k nky feyA
29. rsy feyA
30. yksd eksVj ifjoguA
31. ;kaf+=d ifjogu deZ‘kkykA
32. vkWVkseksckby fjis;lZ deZ’kkykA
33. lM+dks ds fuekZ.k ;k mUgs cuk,s j[kus dk fuekZ.k lafdz;kvksA
34. iRFkj rksM+us ;k iRFkj dwVusA
35. fpdu ds dk;ZA
36. fn;klykbZ m|ksxA
37. vkbldS.Mh ;k vkbldzhe fofuekZ.k’kkykA
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39. cQZ fofuekZ.k’kkykA

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